

# Forest Management Accounting Workshop



Tuvalu

**Gratitude:** Potsdam Institute for Climate Impact Research and Climate Analytics for data analysis



- Views expressed are those of the Government of Tuvalu

# Key Principles

- **Environmental Integrity:** What the atmosphere sees
- **Transparency** – assumptions and methods are clearly explained so that they can be replicated
- **Accuracy** – unbiased estimates that are not under or overstated (different to precision which includes uncertainties)

# Achtung!

**Warning:** The following presentation includes graphs, small, hard to read numbers and squiggly lines.

Rapid, induced sleep could represent a health hazard

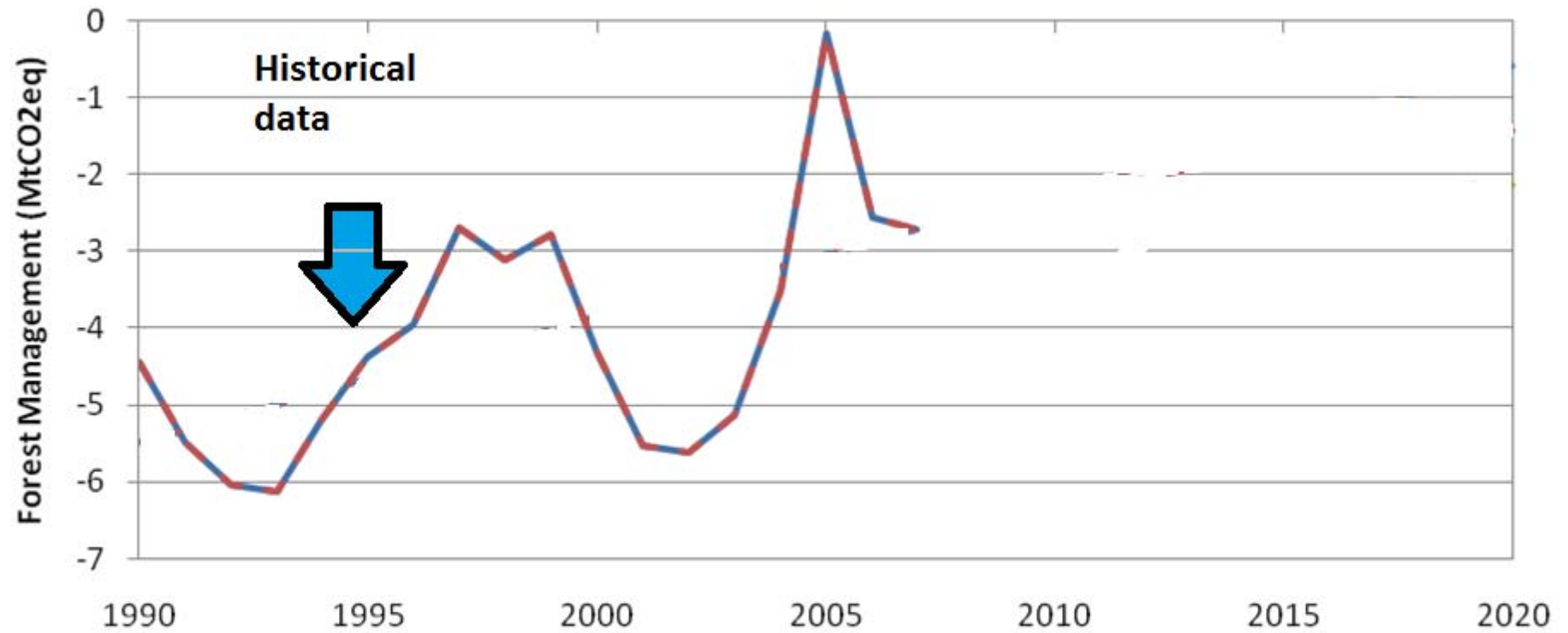
# Data Sources

Forest management data are:

- FM data using the **CRF2009 tables** reviewed by the ERT
- **Informal submissions of historical and projected KP activities** to the KP (September 2009 – May 2010)
- **Informal submissions of forest management** (levels in 1990, forecasted levels in 2008-2012 and 2013-2020, and proposed reference level) (December 2009 and May 2010)

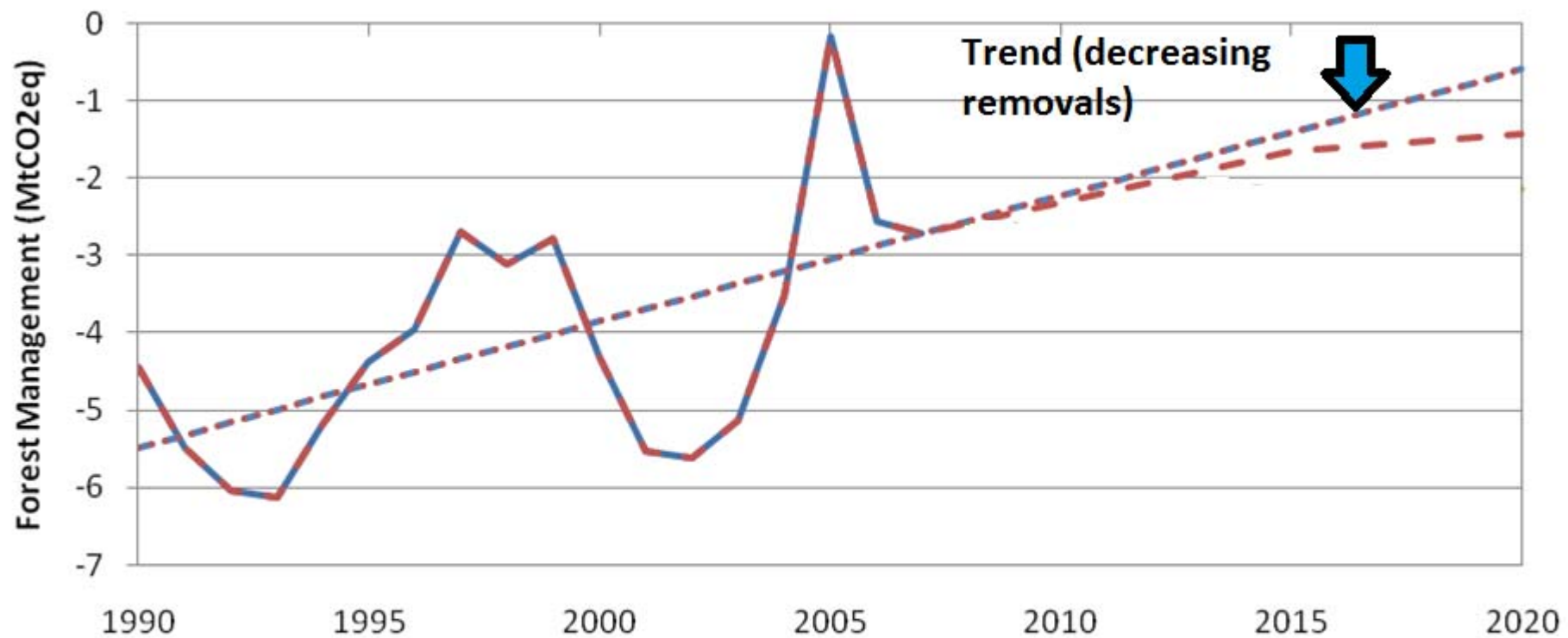
\* For a given Party's set of data, any gaps in the data record were linearly interpolated from provided data points. For calculating the trend from historical data, a linear regression on historical values was made.

## Eastern European Country



- Historical data (CRF)
- - Informal submissions

## Eastern European Country



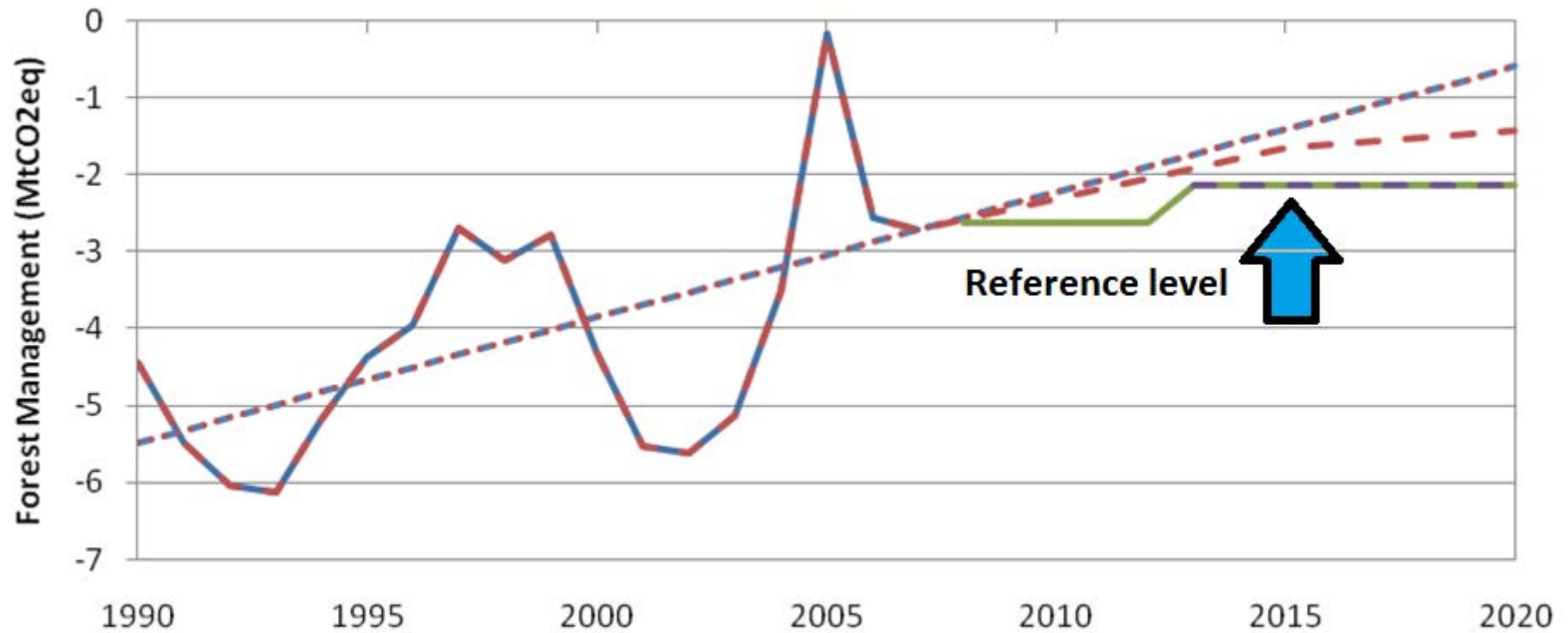
— Historical data (CRF)

- - - Trend based on historical data

- - - Informal submissions

..... Trend based on historical informal submissions

## Eastern European Country



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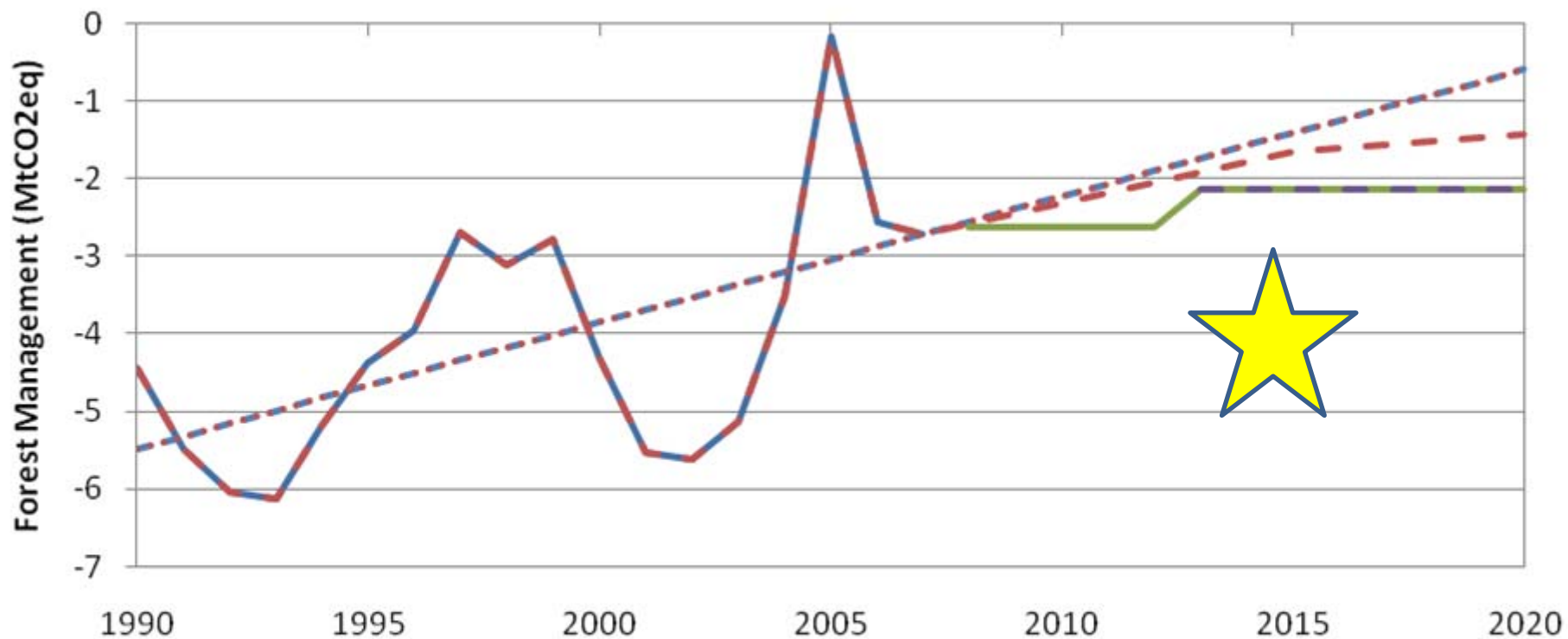
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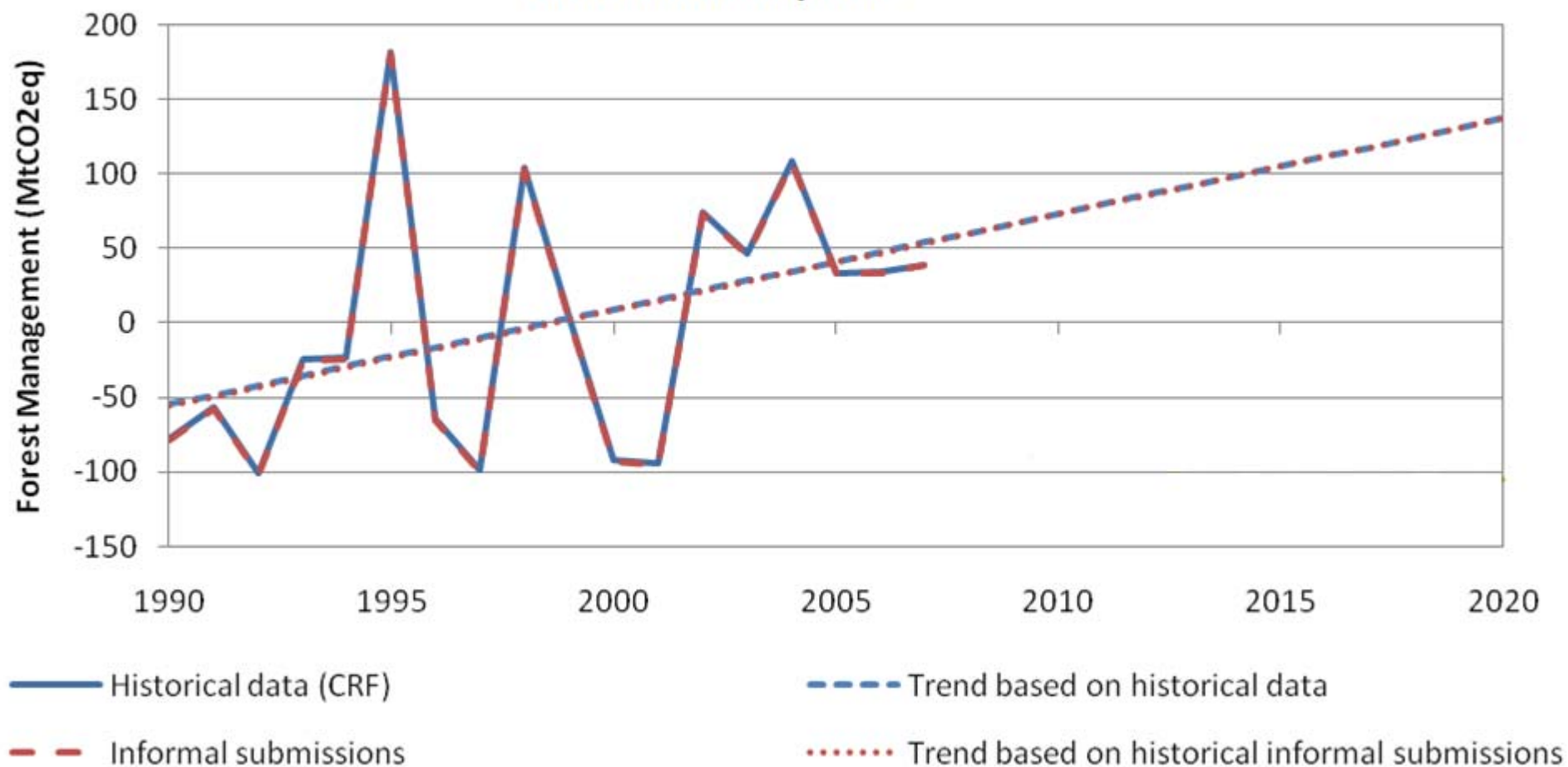


### Eastern European Country

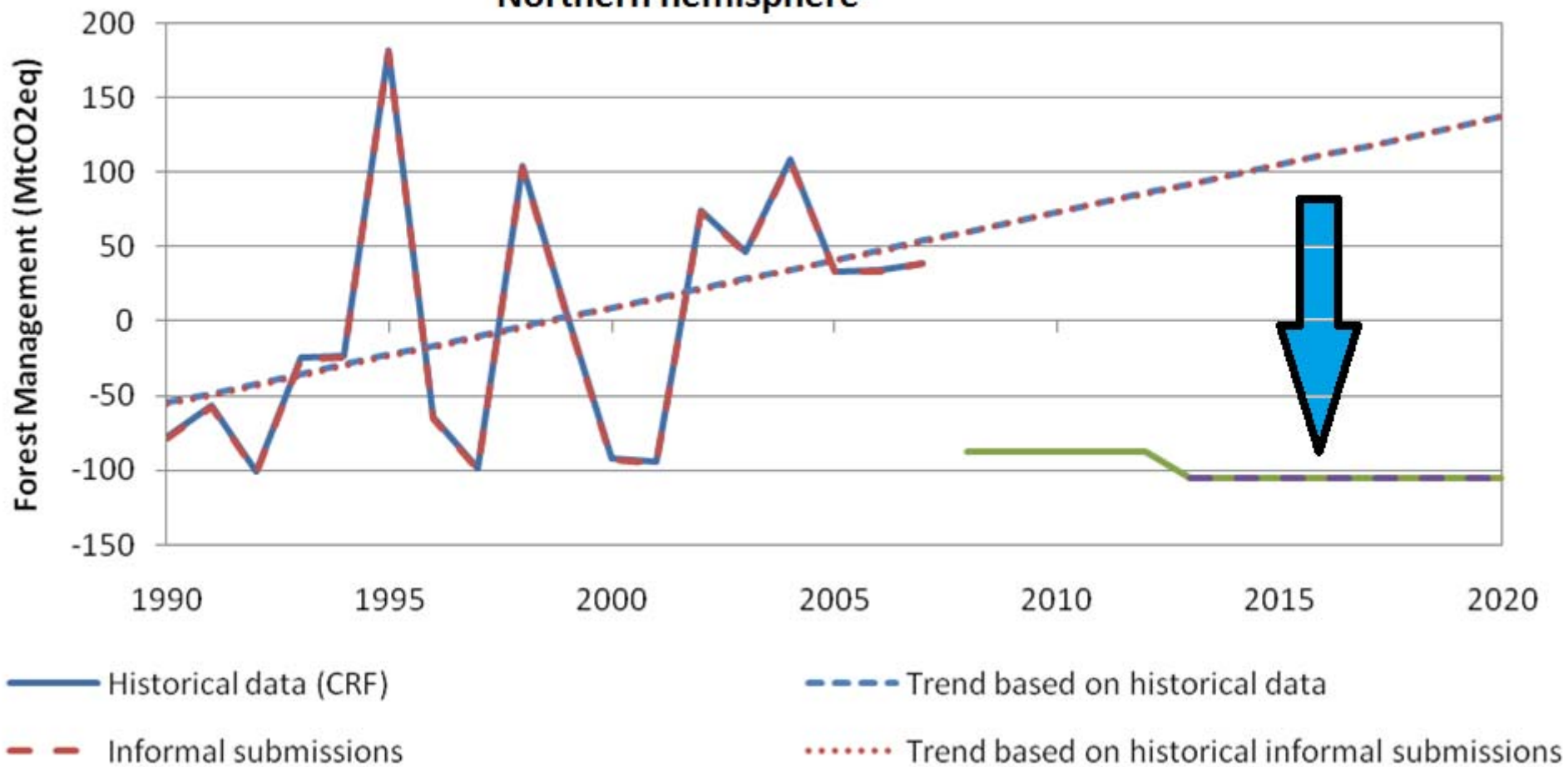


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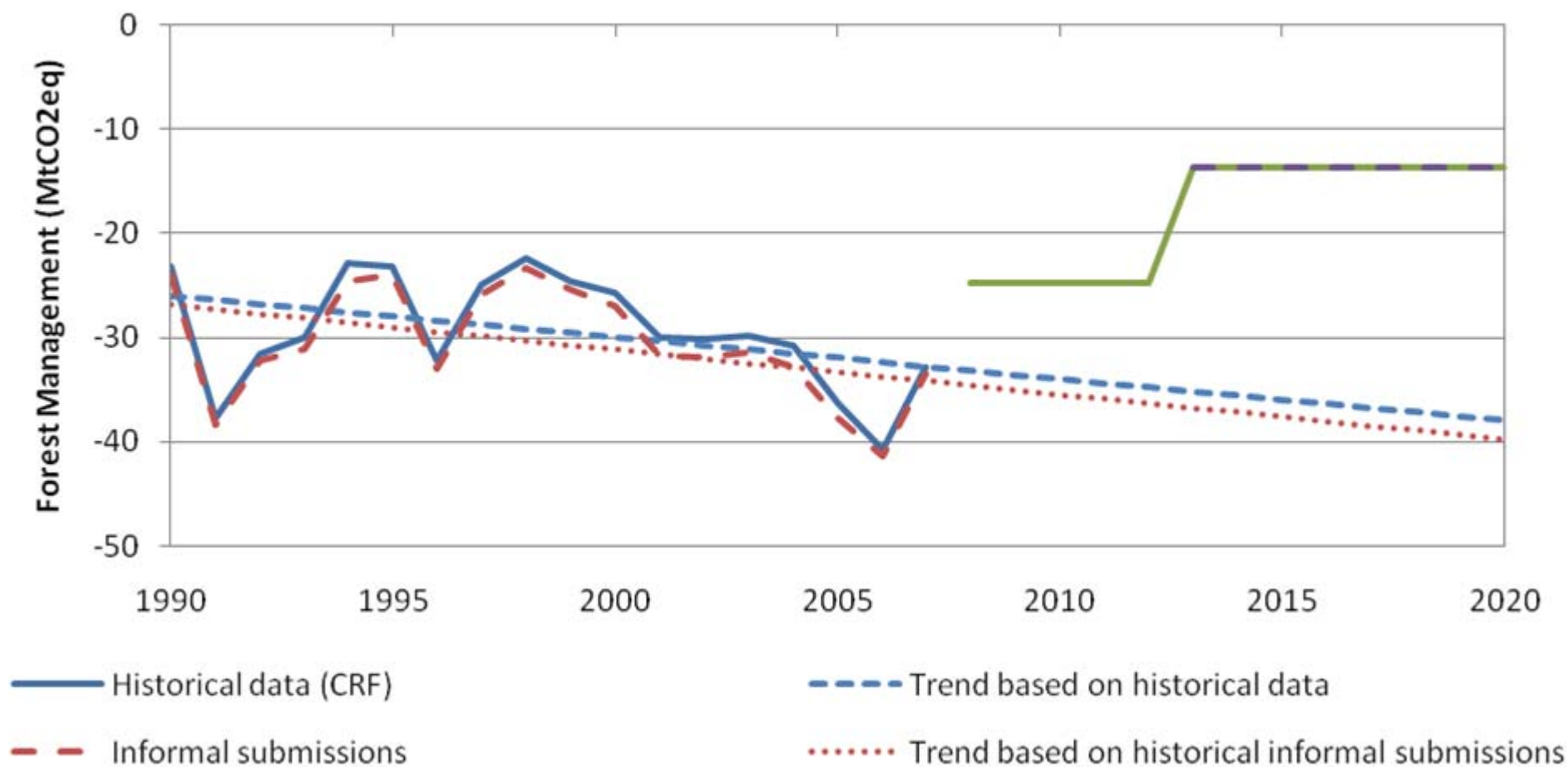
### Large forested country Northern hemisphere



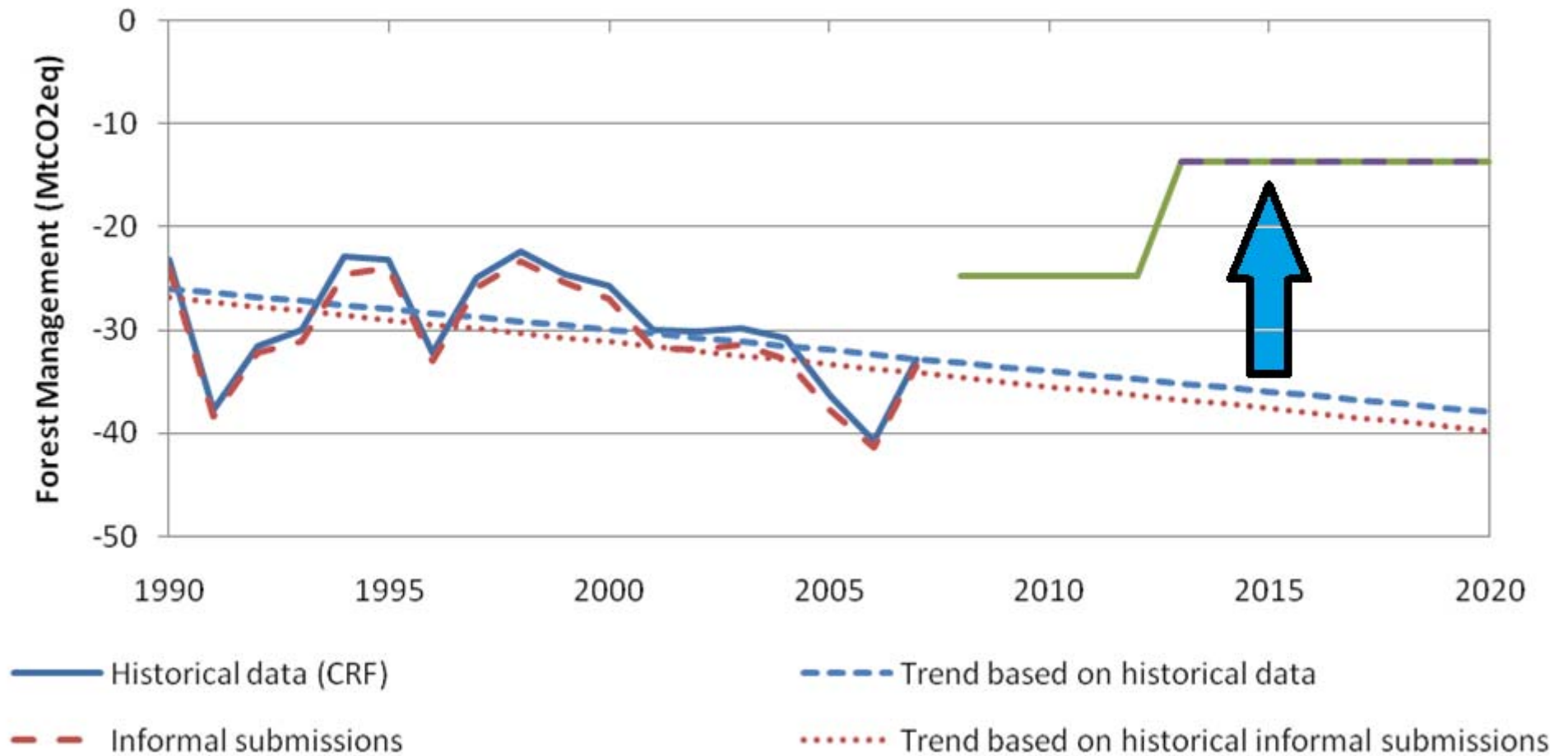
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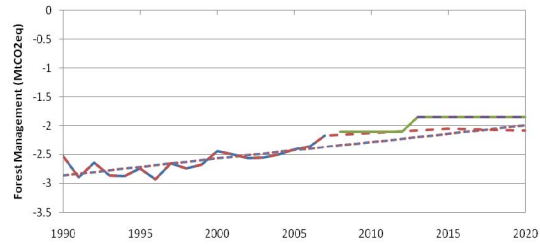
### Northern European Country



### Northern European Country

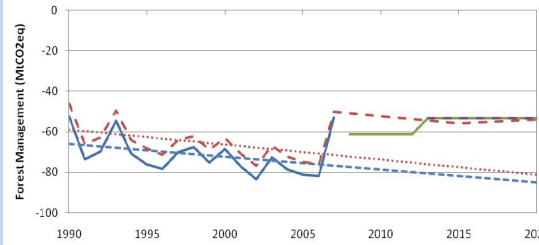


### Netherlands



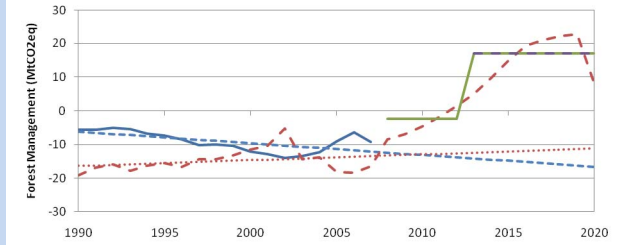
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— FM data      - - - Reference level

### Italy



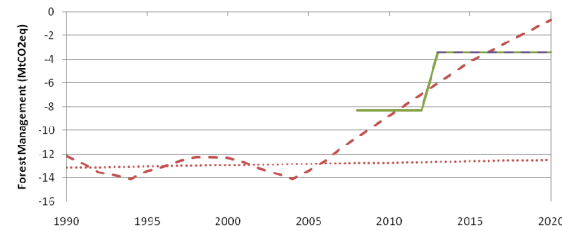
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### New Zealand



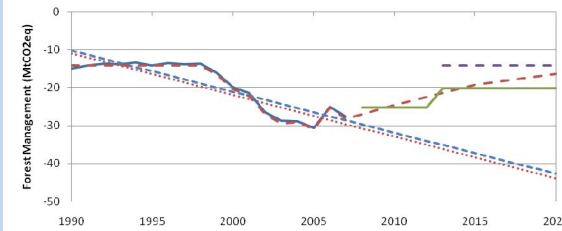
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### United Kingdom



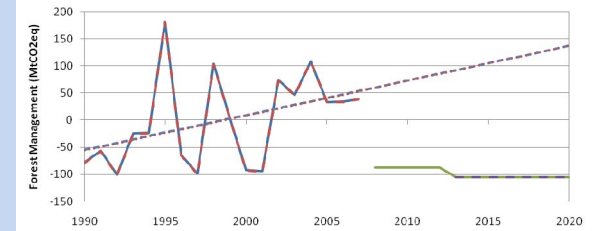
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### Norway



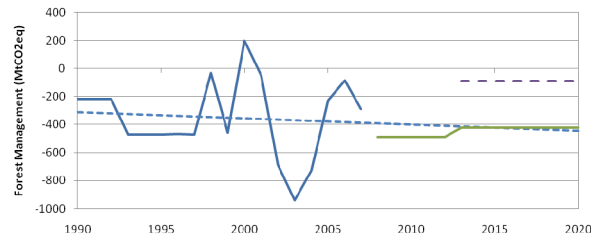
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### Canada



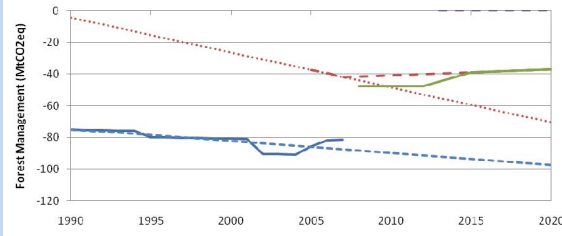
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### Russian Federation



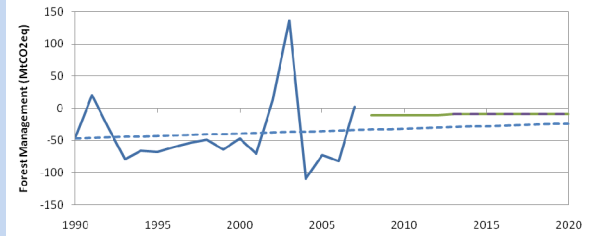
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### Japan



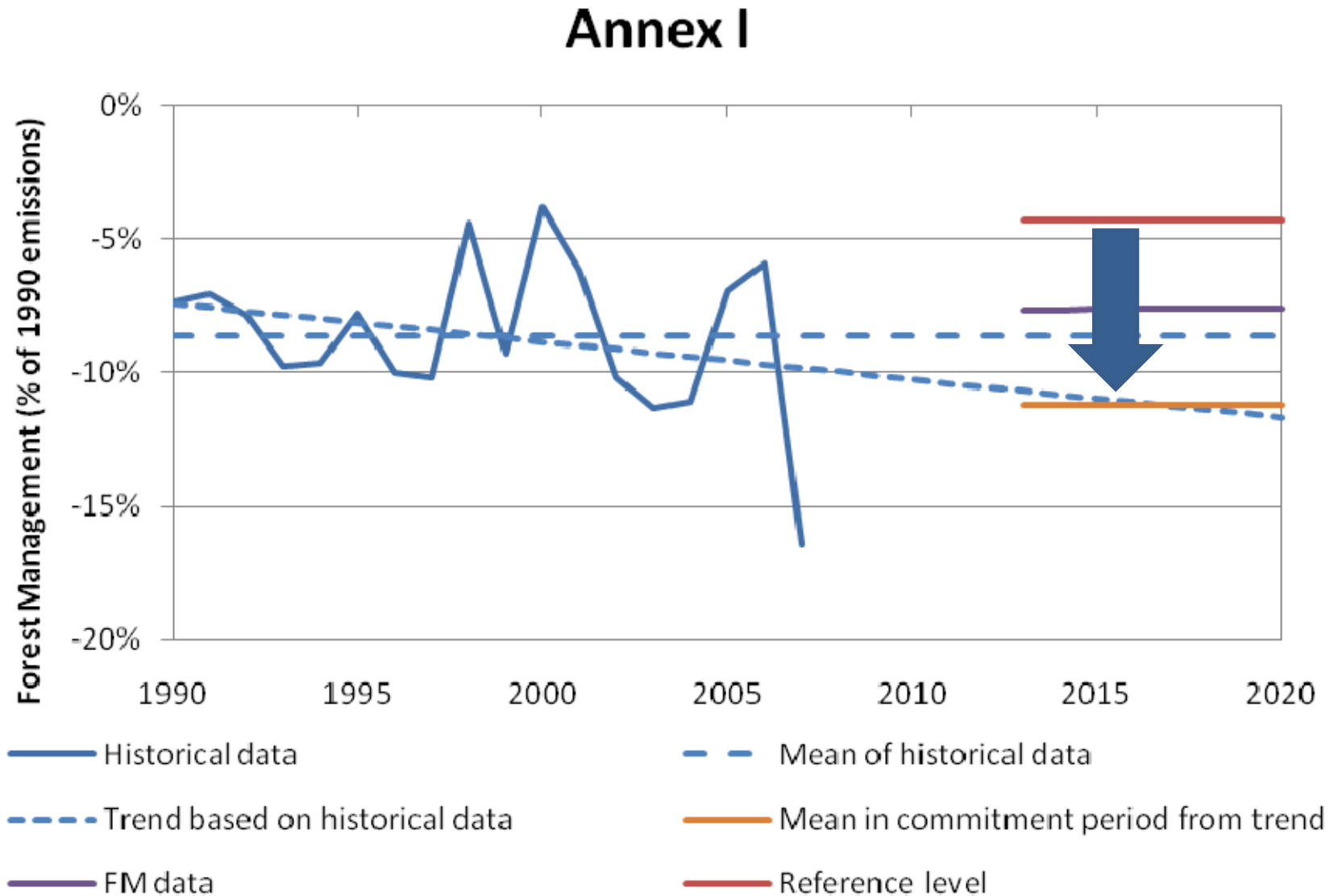
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### Australia



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# Aggregate Annex I reference levels



# Complications

- There is not a consistent approach to accounting or determining reference levels
- Inconsistency whether harvested wood products are included or excluded
- Some “natural” disturbances (e.g fires) may be anthropogenic but nevertheless excluded;
- Some definitions of forest management are broad and some are narrow, therefore no consistency



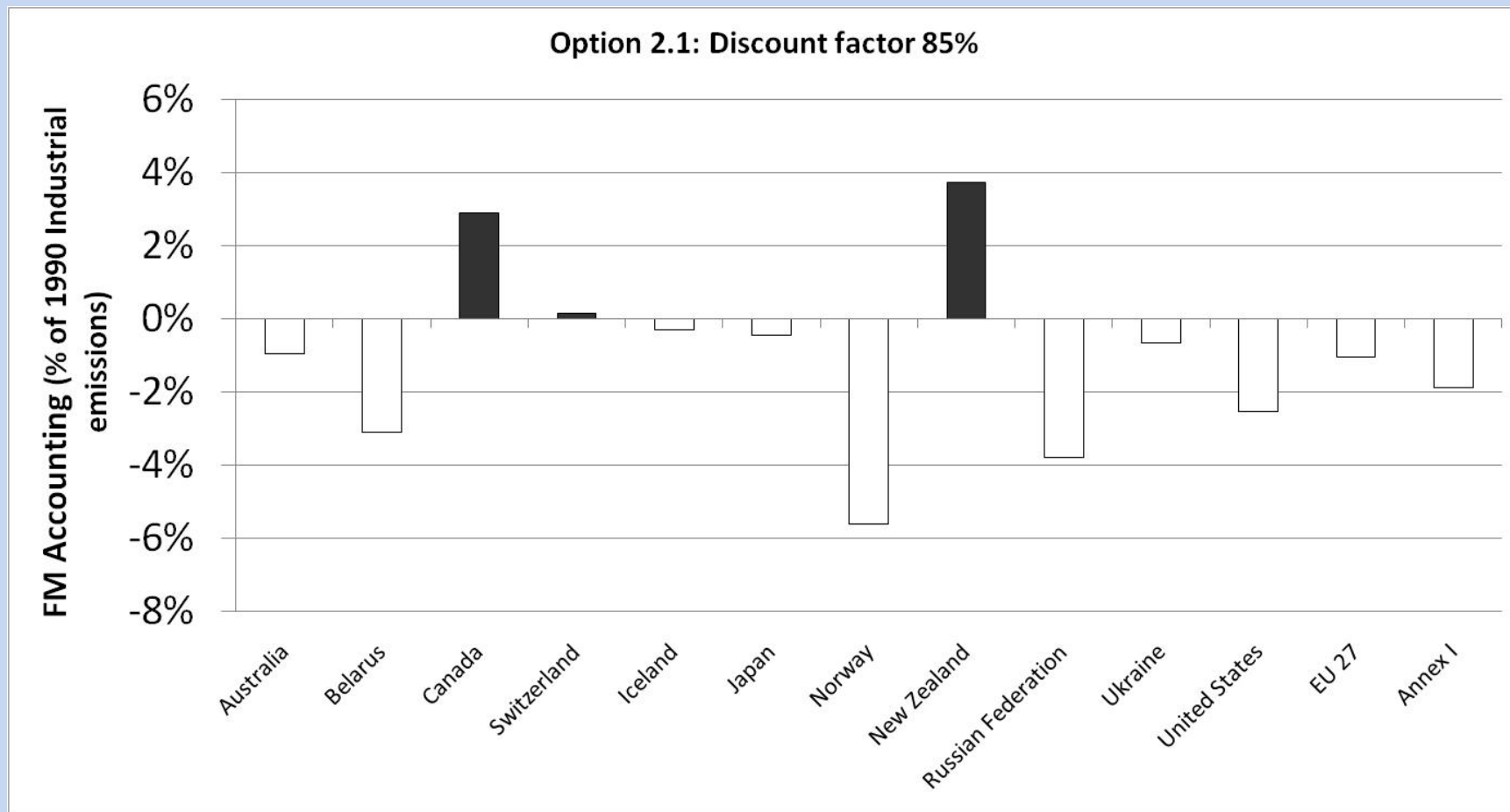
# Conclusions on Reference Levels

- **Environmental Integrity:** Reference levels rarely if ever, reflect what the atmosphere sees
- **Transparency** – assumptions and methods are often unclear and not transparently explained
- **Accuracy** – Estimates that are not precise

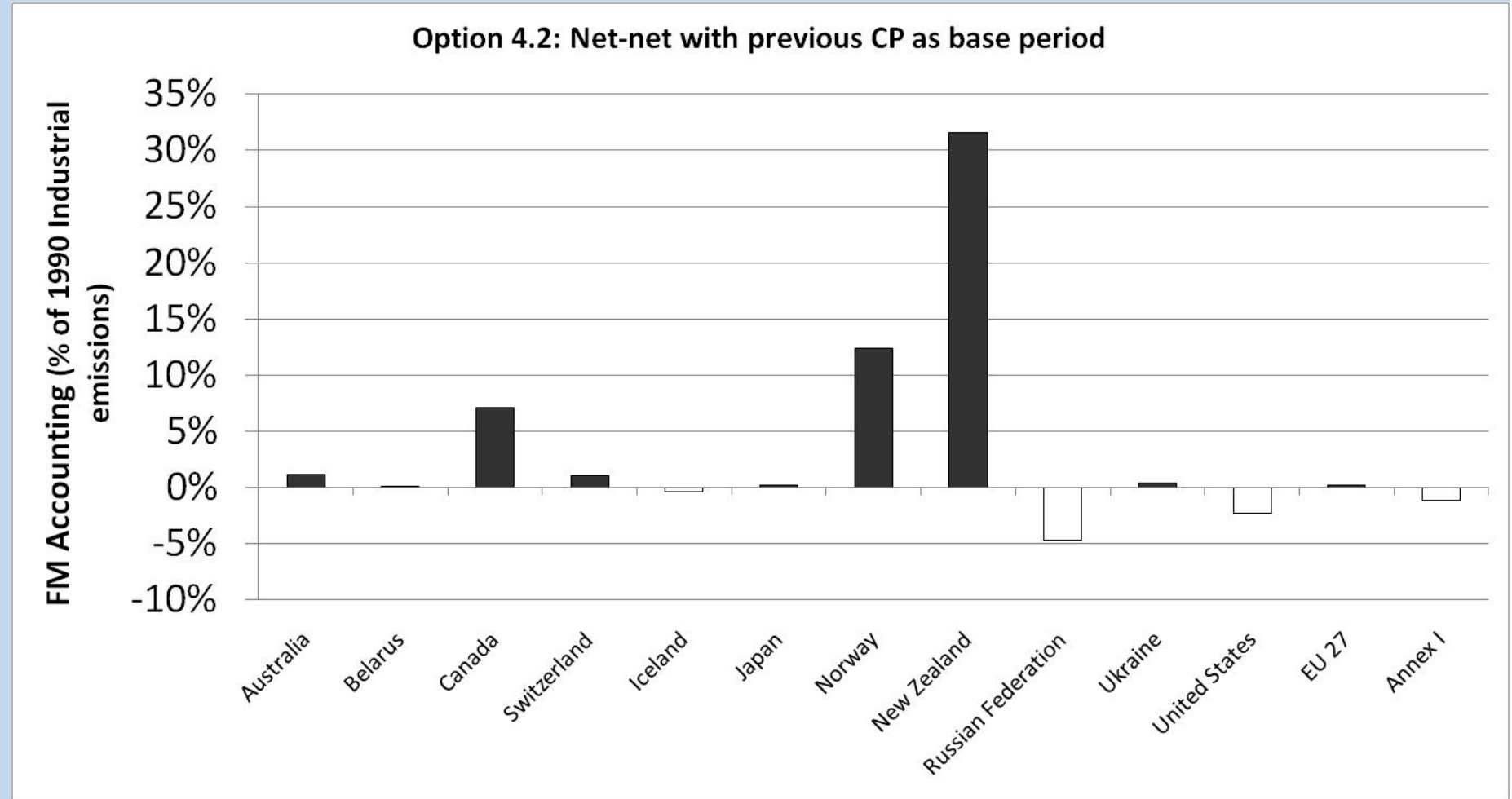
# Possible Solutions

- Place an overall cap on forest management (*Annex Z approach*) (85% discount, e.g)
- Use net-net accounting based on previous Commitment Period as the base year (*Tuvalu approach – paragraph 9*)

# 85% Discount



# Net-net relative to First CP



Thank you