



# **TERMS OF REFERENCE AND OPERATING RULES FOR DEVELOPING PROCEDURE FOR HIGH-QUALITY CARBON CREDITS - IMPLEMENTATION OF MOTION 49/2021**

V1-2

June 12, 2025

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**Title:** *Terms of Reference and Operating Rules for Developing Procedure for High-Quality Carbon Credits -*

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## Version control

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**Publication date:** 12 June 2025

Version	Description	Date
V1-0	Initial version presented to PSG	April 8, 2025
V1-1	Revised version after incorporating minor changes from the PSC meeting held on May 13, 2025.	May 19, 2025
V1-2	Revised version after incorporating minor changes from the FSC Board of Directors (BOD) meeting held on June 12, 2025.	June 12, 2025

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## 1. BACKGROUND OF THE PROJECT

The revision process for the Ecosystem Services Procedure began in October 2021 and was divided into two phases: Phase 1 and Phase 2. Phase 1 was completed with the publication of the Ecosystem Services Procedure <FSC-PRO-30-006 V2-0 Ecosystem Services Procedure: Impact Demonstration and Market Tools> in January 2025. Phase 2, which was initiated in September 2023, focuses on the implementation of Motion 49/2021, 'FSC Ecosystem Service Procedure as a mitigation mechanism to meet global market demand for net-zero and net-positive targets.' The conceptual phase of Phase 2 led to the recommendation for the development of a separate '**Procedure for High-Quality Carbon Credits**'. This Terms of Reference (ToR) outlines the process for the development of the '**Procedure for High-Quality Carbon Credits**' (including the normative requirements and essential criteria).

## 2. OBJECTIVE

The objectives of this revision process are:

- **Establish the general rules and requirements** governing the FSC carbon crediting program, ensuring that methodologies from other GHG programs can be included, as long as the FSC's framework for the carbon crediting program takes precedence.
- **Develop a Procedure for High-Quality Carbon Credits**, including normative requirements and essential criteria (i.e., additionality, leakage, permanence, quantification of emission reductions and removals, no double counting, robust independent third-party validation and verification, sustainable development goals (SDGs) and relevant safeguards, tracking, and transparency). Note: The 'Procedure for High-Quality Carbon Credits' will be linked to Forest Management (FM) Certification, making FM Certification a prerequisite for utilizing this procedure.
- **Establish a Working Group (WG)** to approve and advise on the development and refinement of both the Procedure for High-Quality Carbon Credits and the general framework.
- **Ensure alignment with the best available practices** such as Integrity Council for the Voluntary Carbon Market (ICVCM) and Voluntary Carbon Markets Initiative Integrity (VCMI). Additionally, align with relevant **international regulations and frameworks, as well as EU-specific regulations on the topic**, including the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA) emissions unit eligibility criteria and the EU's Carbon Removals and Carbon Farming Regulation (CRCF), among others.
- **Strengthen FSC's role in climate mitigation** by establishing a robust 'Procedure for High-Quality Carbon Credits' that ensures high-quality, credible carbon credits, reinforcing FSC's position as a key contributor to GHG emission reductions and removals.
- **Increase accessibility for FSC certificate holders** to both regulatory and voluntary carbon markets by ensuring adherence to high-quality carbon credit requirements.

The ultimate purpose is to develop a framework that attracts sustainable finance, support forest managers for their positive impacts, maintain FSC integrity, and establish FSC as the leading certification framework for valuing all the benefits of responsible forest management.

### 3. ORGANIZATIONAL SET UP OF THE PROJECT

**A WG** formed by three interest-balanced members, representing environmental, social and economic interests, and three technical experts to deliver on the tasks and responsibilities outlined in this ToR.

In addition to the WG, the following bodies are involved in the project, established in line with FSC-PRO-01-001 Development and revision of FSC normative documents:

**A Project and WG Coordinator (Process Lead)**, who is a CES staff member appointed by the Director Policy Operations, to:

- Set up, manage and administer the WG, including organizing meetings, agendas and keeping action points and agreements.
- Ensure that the WG operates responsibly and in accordance with its ToR and applicable procedures.
- Set up, administer and manage the Consultative Forum.
- Administer the process, keep track of the work plan and timelines, and inform the rest of the participating bodies of the work plan milestones and upcoming deadlines.
- Prepare and launch the public consultations.
- Provide the WG with all necessary materials and information.
- Coordinate field tests.
- Manage the communications, both within the project and with external stakeholders.
- Coordinate with other FSC staff and Programs related to the project to seek expertise as necessary.

**The Process Lead will also provide technical inputs as follows:**

- Provide technical input, background for discussion and guide WG content discussions.
- Make technical recommendations and provide references for WG.
- Develop the concept for the field tests.
- Share results of field testing.
- Ensure WG's deliberations and deliverables conform with the scope of the content of ToR.
- Ensure content alignment and consistency with other processes.

The Process Lead will compile the feedback from the WG, Consultative Forum and public consultation striving to develop consensus between conflicting aspects.

**A Facilitator, who** will support the Process Lead with the aforementioned responsibilities, as well as assist in conducting effective conference calls and in-person WG meetings and guide the respective discussions.

## Two Steering Groups:

- The Policy Steering Group (PSG) with a fixed composition of FSC senior management team members, will provide oversight on all phases of the process until the final decision by the FSC Board of Directors (BoD).
- The Climate and Ecosystem Services (CES) Steering Committee, composed of FSC staff/senior management working on strategic aspects related to CES, will provide guidance on content aspects.

**A Consultative Forum**, which is a self-selecting group of interested/affected members, Certificate Holders, Certification Bodies (CBs) and other stakeholders interested in providing ongoing, direct and meaningful input into the process. The consultative forum is not a decision-making body and has no formal responsibilities. At the discretion of the WG, the forum can be consulted with specific questions to provide input to the process.

**Project Supervisor**, appointed by the Policy Director to supervise the process and to support the working groups in reaching their goals. The supervisor will report to the PSG and CES Steering Committee.

**Consultant(s)**, will be hired to support the WG in the development of the 'Procedure for High-Quality Carbon Credits'. They will also assist the FSC Secretariat in the preparation of material for WG meetings and obtaining approvals from the WG.

In addition, the FSC BoD liaison person or Policy and Standards Committee (PSC) liaison person for this process if it is deemed appropriate. The role of the '**Liaison Person**' is to keep the FSC BoD and PSC respectively closely informed about the process and to give advice to the WG on timely alignment to relevant processes within the FSC normative framework.

An organization chart is provided in Annex 1.

## 4. TASKS AND RESPONSIBILITIES OF THE WORKING GROUP

The members of the WG will work together throughout the process, discussing issues and interacting with each other as a group through online calls, email communication, and in-person meetings as necessary and/or required by the WG Coordinator.

The WG is expected to advise and provide content-related input on the development of the 'Procedure for High-Quality Carbon Credits' and the general rules for regulating the carbon crediting programme.

### 4.1. General

- Discuss and collaborate in a constructive manner, aiming to reach a consensus.
- The WG shall review, ask for improvements and eventually approve proposed normative requirements.

- Evaluate and consider feedback gathered during public consultation.
- Participate in stakeholder outreach and information-sharing forums, as needed.
- Ask for comprehensive advice on the development and outcome from the FSC Global Network, including Standard Development Groups, FSC BoD, FSC accredited CBs, FSC certificate holders, other FSC stakeholders and/or relevant Technical Experts.
- Recommend when the draft is ready to be submitted for consultation and when the final draft is ready to be sent for decision-making by the FSC BoD.

#### **4.2. Specific:**

The members of the WG shall;

- Review the input from the FSC secretariat covering the normative requirements and criteria for high-quality carbon credits with the objective of full alignment with the ICVCM's Core Carbon Principles (CCPs) and Assessment Framework.
- Advise on further enhancing the robustness of the criteria in the 'Procedure for High-Quality Carbon Credits' by considering alignment with relevant international frameworks and EU-specific regulations, such as Article 6 of the Paris Agreement, CORSIA emissions unit eligibility criteria, and the EU's CRCF.
- Evaluate whether the 'Procedure for High-Quality Carbon Credits' aligns with relevant categories, such as Improved Forest Management (IFM) and/or Afforestation/Reforestation (A/R), with respect to their methodologies<sup>1</sup>. And evaluate whether the potential for REDD /or forest conservation/protection pathways to generate carbon credits has been explored in alignment with FSC FM certification.
- The key elements covered in the normative requirements and the main criteria that should be included in the 'Procedure for High-Quality Carbon Credits' are as follows:

#### **Additionality;**

- The WG shall ensure that additionality determination incorporates key assessment approaches, including investment analysis, barrier analysis, and common practice analysis, along with their application in the context of FSC FM certification. Additionally, assess whether it mandates compliance with existing host country legal requirements to ensure that activities classified as additional align with regulatory frameworks and contribute meaningfully to the intended objectives.

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<sup>1</sup> Methodologies, as they are referred to in voluntary carbon markets, are defined in the glossary of terms section.

### **Robust quantification of emission reductions and removals and determination of baselines;**

- The WG shall ensure that the uncertainty and conservative approaches applied within the 'Procedure for High-Quality Carbon Credits' for quantifying emission reductions or removals and determining baselines are grounded in sound scientific principles. Additionally, validate that they incorporate best practices to enhance accuracy and reliability in assessments. This shall also include consideration of emissions associated with both the baseline scenario and the project implementation. The WG shall also assess how Harvested Wood Products (HWP) accounting is addressed in relation to the respective activities and methodologies. Furthermore, the WG shall ensure that all other relevant forest carbon pools, such as aboveground biomass, belowground biomass, soil organic carbon, deadwood, and litter, are appropriately considered based on the project activity and applicable methodology.

### **Leakage;**

- The WG shall ensure that leakage calculations and respective discounting are incorporated into the 'Procedure for High-Quality Carbon Credits,' so that leakage estimations remain robust and conservative, thereby enhancing the accuracy and reliability of net emission reductions or removals.

### **Permanence;**

- The WG shall ensure the most effective approach for addressing non-permanence, considering options such as buffer reserves, discounting (based on a fixed percentage), insurance, or temporary crediting.

### **Robust independent third-party validation and verification;**

- The WG shall ensure that the normative requirements include and mandate essential accreditations, such as ISO/IEC 17029:2019 and ISO/IEC 14065:2020, for CBs verifying the claims of carbon offsetting projects implemented under FSC's forest management certification system.

### **Sustainable development benefits and safeguards;**

- The WG shall ensure that the 'Procedure for High-Quality Carbon Credits' incorporates relevant environmental and social safeguards and considers the SDGs, to the greatest extent possible, within the context of the host country.



**Benefit sharing mechanisms;**

- The WG shall ensure that the benefit-sharing mechanism within the 'Procedure for High-Quality Carbon Credits' appropriately establishes a system for distributing rewards from the carbon project to Indigenous Peoples and Local Communities (IPLCs) in the project area.

**Grievance mechanisms;**

- The WG shall ensure the development of a mechanism within the 'Procedure for High-Quality Carbon Credits' to receive and address complaints from stakeholders, particularly IPLCs, regarding project implementation issues or conflicts.

**Monitoring;**

- The WG shall ensure that the 'Procedure for High-Quality Carbon Credits' includes a robust monitoring plan that defines measurable parameters, data collection methods, monitoring frequency, and other relevant details.

**General requirements;**

- The WG shall ensure that the 'Procedure for High-Quality Carbon Credits' defines clear applicability conditions, including land eligibility criteria, prior land use requirements, and geographical and ecological considerations.

**Specific modules and tools;**

- The WG shall ensure that any modules and tools associated with the 'Procedure for High-Quality Carbon Credits' are developed concurrently and provided alongside the procedure to support its effective implementation.

**Registry requirements;**

- The WG shall ensure that the 'Procedure for High-Quality Carbon Credits' includes clear registry requirements, outlining procedures for project registration, credit issuance, tracking, and transparency to ensure integrity and prevent double counting.

## Claims;

- The WG shall ensure that the normative requirements regarding any use of high-integrity claims within the 'Procedure for High-Quality Carbon Credits' align with the VCMi Code of Practice."

**Note:** Following the guidance from the Process Lead and the FSC BoD and PSC liaison, the WG will seek content alignment and consistency with other FSC processes and normative documents.

## 5. SELECTION OF WORKING GROUP MEMBERS

### 5.1. Technical skills

The WG as a whole should encompass all the technical knowledge and experience outlined below.

- Experience in developing or implementing methodologies for improved forest management, afforestation, and reforestation under carbon crediting schemes.
- Expertise in carbon accounting methodologies and techniques to precisely calculate carbon emissions reductions and removals, ensuring the issuance of transparent, verifiable carbon credits.
- Strong understanding and experience in baseline setting, additionality assessment, leakage evaluation, and implementing various approaches to address non-permanence.
- Experience with MRV frameworks in carbon crediting schemes, as well as expertise in remote sensing, geospatial analysis techniques, and carbon modelling tools.
- Familiarity with leading carbon crediting schemes such as Verra and Gold Standard, as well as the United Nations Framework Convention on Climate Change (UNFCCC)'s Clean Development Mechanism (CDM), and the IPCC's Guidelines for National Greenhouse Gas Inventories, including the three-tiered methodology levels for the Agriculture, Forestry, and Other Land Use (AFOLU) sector.
- Good understanding of the ICVCM CCPs and the VCMi Code of Practice.

- Familiarity with the EU's CRCF, particularly the 'QU.A.L.ITY' criteria - quantification, additionality, long-term storage, and sustainability, along with a good understanding of Article 6 of the Paris Agreement and CORSIA, especially the Emissions Unit Eligibility Criteria.
- Knowledge of best practices for grievance and benefit-sharing mechanisms, particularly in the context of the voluntary carbon market.
- Familiarity with the Sustainable Development Goals (SDGs) and safeguards in the context of the voluntary carbon market.
- In-depth understanding of registry requirements within carbon crediting schemes, including how carbon credits are issued, tracked, and retired.
- Understanding of claim requirements and their application within carbon crediting schemes.
- Understanding of responsible forest management practices and forest management certification processes.
- Up-to-date knowledge and understanding of FSC's systems and procedures, in particular understanding of the FSC-PRO-30-006.
- Experience working with forest managers, particularly smallholders and Indigenous Peoples, in the management of Small or Low-Intensity Managed Forests (SLIMF) or community forests within the forest value chain.
- Ability to review and comment on documents submitted in the working language(s) agreed upon for the WG.

**Note:** While these qualifications are highly preferred, FSC members who may not meet all of the above criteria but have relevant experience or skills in related areas are still encouraged to apply, where appropriate.

## 5.2. Soft skills

- Ability to work together in a group.
- Fluent in English.
- Resolving conflicts.
- Demonstrating resilience.
- Ability to work systematically and plan accordingly.

### 5.3. Contribution

- Solution-oriented mindset.
- Track record on successful participation in past FSC working groups is an asset.

### 5.4. Engagement

- Participate actively in online calls and in-person meetings, and provide valuable input.
- Commit to build a trusting work environment.

**Note:** Gender balance and balance of geographical regions, where possible, will be desired for the composition of the WG.

## 6. STRUCTURE AND ACCOUNTABILITIES

### Starting time/period:

Appointed WG members are expected to adhere to the rules and regulations of this ToR and WG members shall sign a cooperation agreement with FSC upon appointment.

**Expected Term Starting time/period: Q3 2025**

### Completion time/period:

The terms of WG members end with the submission of the final draft of the deliverables presented in Section 7 (with details on criteria and requirements in Section 4) to the FSC BoD, after the PSG's review and recommendation for approval.

**Expected Term Completion time/period: Q2 2028**

### Structure of WG and its reporting line:

The WG is accountable to FSC International. WG members may be asked to leave the group by the PSG if they are not fulfilling their duties properly. Please see the [Annex 2](#) for the structure and the reporting line of the working bodies involved in the process.

## 7. EXPECTED OUTPUTS/DELIVERABLES

A) To develop a 'Procedure for High-Quality Carbon Credits' (including criteria and requirements). The criteria and requirements encompass the following (where details are available, please refer to Section 4.2);

- Approaches for additionality determination are defined.
- Procedures for robust quantification of emission reductions and removals are provided.

- Procedures for determining baselines are outlined.
- Approaches for leakage estimation are specified.
- Approaches for addressing non-permanence are defined.
- Monitoring plans and data collection methods are provided.
- Essential elements for establishing benefit-sharing and grievance mechanisms are outlined.
- Relevant social and environmental safeguards are incorporated.
- Measures for estimating contributions to the Sustainable Development Goals (SDGs), if applicable, are provided.
- General requirements for ensuring mitigation activities meet applicability conditions, such as eligibility criteria, prior land use requirements, etc, are specified.
- Specific modules and tools supporting the 'Procedure for High-Quality Carbon Credits', if necessary, are developed.
- Registry requirements are outlined.
- Claims requirements are specified.
- Consideration of any additional elements and requirements from the Ecosystem Services Procedure V2-0 that may need to be incorporated into the 'Procedure for High-Quality Carbon Credits'.

B) To develop general rules and requirements governing the FSC carbon crediting program.

## 8. WORKPLAN AND TIME COMMITMENT

### Workplan

WG members are expected to donate sufficient time to thoroughly fulfill their duties as outlined in the work plan presented in Annex 2. The timetable and the detailed work plan, however, will be updated as necessary.

### Communication

The WG will conduct most of their work via e-mail or similar means of electronic communication (e.g. MS Teams, Go-to meeting, Zoom conference calls), and through one-on-one calls with the process lead when required. Face-to-face meetings (in-person) will be planned if needed and wherever possible.

### Meetings

The process lead will strive to select meeting dates and venues that allow for full participation of all members of the WG.

At least eight intensive virtual meetings and three in-person meetings are envisaged for completing the outputs of the WG.

## 9. EXPENSES AND REMUNERATION

### Remuneration

FSC is an international not-for-profit membership organization with limited funding. Participation in the WG takes place on a voluntary non-paid basis. If required, a stipend can be granted by FSC on a case-by-case basis.

### Traveling and accommodation

FSC will cover reasonable travel and accommodation expenses related to the work plan upon submission of the respective invoices and receipts, and if expenses are agreed upon in advance.

## 10. CONFIDENTIALITY AND CONFLICT OF INTEREST

### Confidentiality

WG members, as well as any experts, shall sign a confidentiality and non-disclosure agreement with FSC at the beginning of their work. By default, non-attributable content of discussions and papers prepared by or presented to the WG is not considered confidential, unless otherwise specified by FSC.

### Conflict of Interest

WG members are expected to declare any conflicts of interest, where they arise. This will cause the person(s) to be excused from the discussion and to abstain from participating in decision-making.

## 11. LANGUAGE

The working language of the WG is English.

## 12. OPERATING RULES

### A. Deliberation and Decision Making

- For the WG to meet and deliberate, there must be quorum, defined as a minimum **of 4 out of 6 WG members**. The process lead will strive to select meeting dates and venues that allow for full participation of all members of the WGs.
- Quorum is required for any provisional decisions, and full member participation is preferred.

- All WG members must participate in each decision-making point. If any member is absent, a provisional decision may be made, subject to endorsement by the absent member(s) upon their return.
- The WG shall make every effort to reach decisions by consensus, defined as general agreement without sustained opposition on substantial issues from the members.

NOTE: Consensus should be the result of a process seeking to consider the views of interested parties, particularly those directly affected, and to reconcile any conflicting arguments. (adapted from ISO/IEC Guide 2:2004).

The Process Lead, FSC Staff, PSG members, FSC BoD and PSC liaison and any other supportive personnel shall not participate in any decision-making. If the WG is not able to agree on critical discussion points, or on a final draft within six months after the final round of public consultation, the PSG shall take a decision on how to move forward with the process.

## GLOSSARY OF TERMS

Terms and definitions are provided in *FSC-STD-01-002 FSC glossary of terms*. The following terms, in particular, are relevant to this document.

**Additionality:** The GHG emission reductions or removals from the mitigation activity shall be additional, i.e., they would not have occurred in the absence of the incentive created by carbon credit revenues. **Source:** (ICVCM, 2024)

**Afforestation:** Afforestation involves the establishment of forests through planting or seeding, and/or the human-induced promotion of natural seed sources on land that was historically not a forest.

**Carbon Credit:** Carbon credit is a tradable unit that represents one metric ton of GHG emission reductions or removals. Carbon credits are uniquely serialized, issued, tracked, and retired by means of an electronic registry. Carbon credits in the voluntary carbon market are generated by the activities of projects and programs that are certified by carbon standards. Credited GHG reductions or removal enhancements are quantified using project or intervention accounting methods, which quantify system-wide GHG impacts relative to a counterfactual baseline scenario or performance benchmark that represent the conditions most likely to occur in the absence of the mitigation project or program that generates the credit. **Source:** (SBTi, 2024)

**Carbon Crediting Scheme:** A carbon crediting scheme is a structured program that issues and manages carbon credits, which represent a reduction, removal, or avoidance of GHG emissions. Typically, these schemes operate through either compliance or voluntary frameworks. Examples of well-known voluntary carbon crediting schemes include those administered by Verra and the Gold Standard.

**Improved Forest Management:** Activities to reduce GHG emissions and/or enhance GHG removals, implemented on lands designated, sanctioned, or approved for forest management (e.g., production of sawtimber, pulpwood, and fuelwood). IFM project activities include conversion from conventional logging to reduced impact logging; conversion of managed forests to protected forests (“stop logging”); extending rotation lengths in managed forest; conversion of low-productive forests to high-productive forests; increasing forest productivity by thinning diseased or suppressed trees; managing competing brush and short-lived forest species; increasing the stocking of trees on understocked areas (including lands not historically managed as forest but meeting the applicable “forest” definition due to percent tree cover or other factors); increasing carbon stocks in harvested wood products; improving harvest or production efficiency; and shifting from shorter- to longer-term wood products and activities to avoid emissions from wildfire by improving fuels and fire management. **Source:** (Adapted from ACR, 2023).

**Leakage:** Net changes of anthropogenic emissions by GHG sources that occur outside the project or program boundary but are attributable to the project or program. **Source:** (VCS, 2023)

**Methodology:** A defined set of criteria and procedures applicable to specific project activities for determining the project boundary, establishing the baseline scenario, demonstrating additionality, calculating net GHG emission reductions and/or removals, and outlining the monitoring procedures. **Source:** (VCS, 2023).



**Module:** A component of a methodology that can be applied to carry out a specific methodological task. **Source:** (VCS, 2023)

**Permanence:** The GHG emission reductions or removals from the mitigation activity shall be permanent or, where there is a risk of reversal, there shall be measures in place to address those risks and compensate for reversals. **Source:** (ICVCM, 2024)

**Reforestation:** Planting forests on lands that were previously forested but have been converted to other uses. This includes the reestablishment of forest cover either naturally (through natural seeding, coppicing, or root suckers) or artificially (via direct seeding or planting).

**Tool:** A type of module that outlines a procedure for conducting a specific analysis. **Source:** (VCS, 2023)

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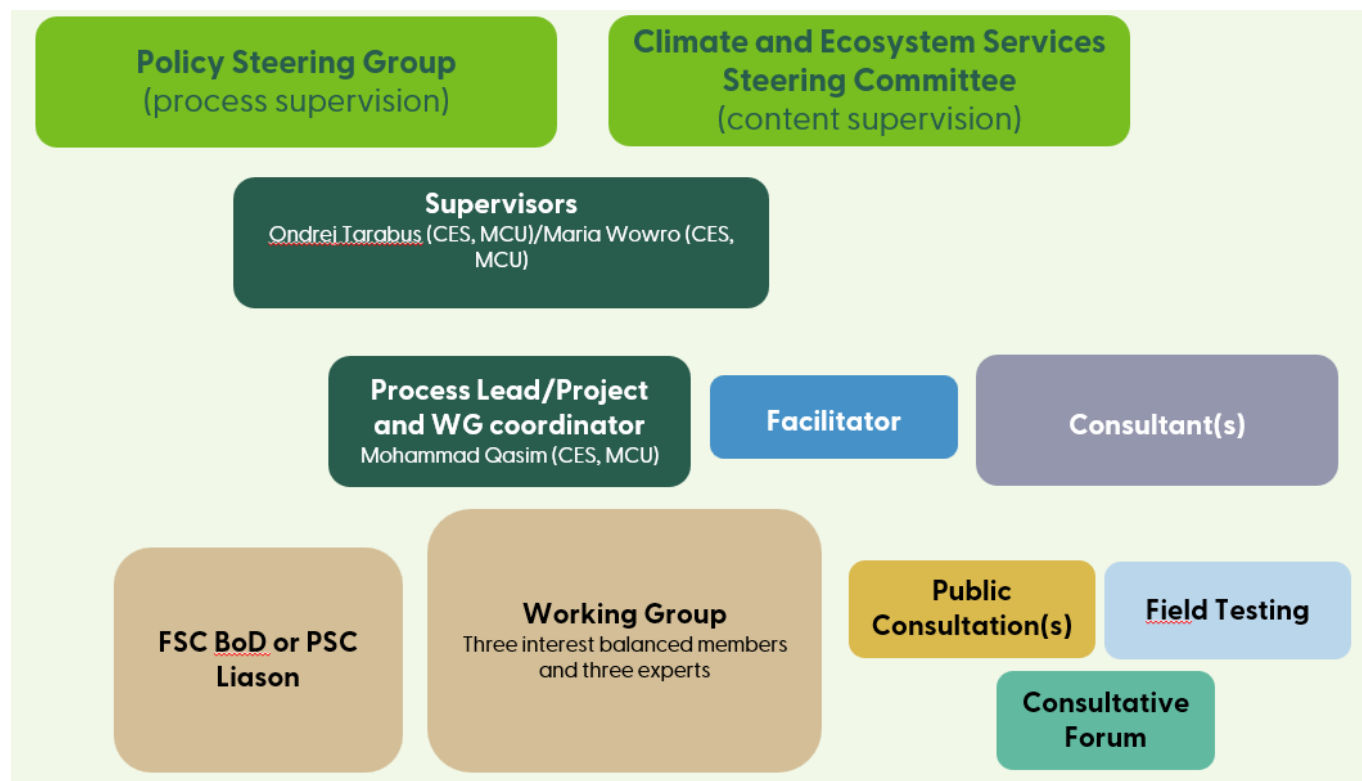
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## ANNEXES

### ANNEX 1. ORGANISATIONAL CHART



## ANNEX 2. ESTIMATED WORKPLAN

Serial No.	Activities Motion 49/2021	Main role	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sept-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sept-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sept-27	Oct-27	Nov-27	Dec-27	Jan-28	Feb-28	Mar-28	Apr-28		
1	Developing TOR	Process lead																																								
2	Recommendations from PSG for approval of ToR by the DG	PSG																																								
3	Recommendations from PSC for approval of ToR by the BOD	PSC																																								
4	Approval of ToR by BOD	BOD																																								
5	Selection of WG members	Process lead																																								
6	Establishing the WG	Process lead																																								
7	WG - Kick off meeting	Process lead																																								
8	Drafting of the normative document	Consultant(s)																																								
9	First in-person meeting of WG	WG																																								
10	Online meetings with the WG	WG																																								
11	Public consultation i.e., 4 webinars	Process lead																																								
12	Second in-person meeting of WG	WG																																								
13	Field testing	Process lead																																								
14	Online meetings with the WG	WG																																								
15	Third in-person meeting of WG	WG																																								
16	Public consultation i.e., 4 webinars	Process lead																																								
17	Online meeting with the WG	WG																																								
18	Finalizing reports and material	Process lead																																								
19	Recommendations by PSG for approval from DG	PSG																																								
20	Recommendations from PSC for approval by the BOD	PSC																																								
21	Approval by BOD	BOD																																								
22	Publication of the normative document	Process lead																																								



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