**Note to MFF**

We have compiled all definitions from the FCO Main Subsidiary Guidelines, the FCO Tools Definition, and the separate Methodology documents into this single document for ease of reference.

**Proposed Action:**
We recommend organizing all definitions into a unified table within the Main Subsidiary Guidelines. This consolidation has not been completed yet; however, if approved by MFF, we are prepared to undertake this task – i.e. to consolidate all definitions into 1 single document, and remove the individual definition tables from the Methodology documents

# FCO Main Subsidiary Guidelines

| No. | Terms | Definition |
|---|---|---|
| 1 | Additional or additionality | The condition in which carbon credits represent GHG emissions reductions, removals or avoidance that exceed those that are required by law, regulation, or legally binding mandate, and that exceed any GHG reductions, removals or avoidance that would otherwise occur in a business-as-usual scenario |
| 2 | Avoidable incidents | A type of reversal over which the Project Proponent has influence or control. Examples include poor project management, removal of a part of the project area from participation, harvesting/over-harvesting, or tillage events |
| 3 | Baseline | The level of emissions that would have occurred, assuming a business-as usual emissions trajectory i.e., emissions without the emissions reduction, removals or avoidance activity or offset project |
| 4 | Board of Trustees | The Board of Trustees of Malaysia Forest Fund |
| 5 | Buffer credits | The amount of GHG from the project, which are certified in accordance with Paragraph 22 of these Guidelines, from which MFF deducts and records in the registry system of MFF with the objective to serve as a security against risk of leakages and permanence from the implementation of FCO projects in accordance with the procedures and conditions prescribed or referred to in these Guidelines; |
| 6 | Business-as-usual baseline (BAU) | Represents the anticipated scenario for GHG emissions in the absence of the project, utilizing historical trends and current policies as a basis. The BAU should incorporate historical data, prevailing regulations, and expected activities that would persist in the absence of the project |

| No. | Terms | Definition |
|---|---|---|
| 7 | Carbon credits | The amount of GHG that can be reduced, removed or avoided as a result from the implementation of FCO projects, which are verified and issued in the registry |
| 8 | Chief Executive Officer | Chief Executive Officer of Malaysia Forest Fund |
| 9 | CORSIA Eligible Programs | Crediting programs that are eligible under the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA) set by International Civil Aviation Organization (ICAO) |
| 10 | Crediting period | The period during which project GHG emission reductions, removals or avoidance are eligible for issuance as Forest Carbon Unit (FCU) |
| | Degraded forest | Forest that has show signs of reduced canopy cover, or carbon stock compared to primary or secondary forests. |
| 11 | Disclosure period | The duration during which all relevant information about a project is disclosed to stakeholders and the public. This includes details about the project's design, implementation, and expected impacts |
| 12 | Forest Carbon Offset (FCO) | A program that certify GHG emissions reduction, removal or avoidance resulting from the implementation of forest carbon projects under this program, and allows the transfer of FCU from forests to the buyers, ultimately to be retired as a form of carbon offset |
| 13 | FCO-approved performance standard | A set of benchmarks or criteria recognized by the FCO program to assess the effectiveness of GHG reduction activities. |
| 14 | FCO Methodology | Structured set of procedures, eligibility conditions, and quantification protocols used to estimate, monitor, and report the greenhouse gas (GHG) emissions that can be removed, reduced, or avoided through FCO projects. Each Methodology is aligned with specific project types which is used to guide Project Proponents through the project development. |
| | FCO Tool | Standardized technical instruments developed under the FCO to support the consistent and accurate implementation of its methodologies. These tools provide the quantitative backbone for project design, monitoring, and reporting, and are to be used in conjunction with the FCO Guidelines and Subsidiary Guidelines. |
| 15 | Forest Carbon Unit (FCU) | Certified GHG emissions reduction, removal and/or avoidance resulting from the implementation of FCO projects |
| | Guidelines | Forest Carbon Offset (FCO) Program Guidelines is the primary reference document for all Subsidiary Guidelines related to the development and management of FCO projects, aiming |

| No. | Terms | Definition |
|---|---|---|
| | | for consistency, accountability, and alignment with national and international climate goals. |
| 16 | Greenhouse Gas (GHG) | Gases identified by the Intergovernmental Panel on Climate Change (IPCC) in their assessment reports which contribute to the greenhouse effect |
| 17 | Grouped Project (GP) | A type of FCO project that carries out similar or different activities to reduce, remove, or avoid GHG emissions at multiple sites within the same project crediting periods |
| 18 | Indigenous People and Local Communities (IPLC) | Ethnic groups who are descended from and identify with the original inhabitants of a given region, in contrast to groups that have settled, occupied or colonized the area more recently |
| 19 | International FCO | A type of FCO program that fulfils the requirements of Chapter 3 of these Guidelines |
| 20 | International Objectives | The use of carbon credits that originate from a project in Malaysia for addressing operating results or achievement of GHG emissions mitigation outcome of any other countries, or member states of international treaties or agreements, or those of non-state actors; under provisions of agreements or treaties to which Malaysia is a member state, or pursuant to provisions that Malaysia has designated through the National Focal Point and National Arrangement for such purposes including but not limited to provisions on Internationally Transferred Mitigation Outcomes (ITMOs) and other international mitigation purposes (OIMP) in accordance with guidelines provided by United Nations Framework Convention on Climate Change (UNFCCC) on Article 6 of the Paris Agreement or International Civil Aviation Organization for CORSIA Eligible Program |
| 21 | Jurisdiction or jurisdictional | The extent of authority to exercise legal rights within a specific area |
| 22 | Jurisdictional Program of Activities (JPoA) | A type of FCO project that implements the same GHG reduction, removal and avoidance activities at several sites within one jurisdiction by preparing a jurisdictional program framework and implementing activities under the framework |
| 23 | Leakage | Net changes of anthropogenic emissions by GHG sources that occur outside the FCO project boundary, but are attributable to the FCO project |
| 24 | MFF | Malaysia Forest Fund |
| 25 | Ministry | Ministry in charge of Forestry and Climate Change |
| 26 | National Arrangement | The rules approved by Government of Malaysia for Malaysia to participate in Article 6 of Paris Agreement |

| No. | Terms | Definition |
|---|---|---|
| 27 | National Focal Point | A formal entity appointed by the Malaysia and nominated to the UNFCCC pursuant to decision 14/CP.2 of the Paris Agreement to act as the primary body responsible for overseeing and coordinating activities pertaining to the UNFCCC; with responsibilities including but not limited to ensuring compliance with international rules, safeguarding environmental integrity, preventing double counting of emissions reductions, and aligning activities with Malaysia's nationally determined contributions (NDCs) and sustainable development priorities |
| 28 | Non-permanence risk | The risk of carbon loss, or stored GHG being released back into the atmosphere due to the non-permanence of an FCO project |
| 29 | Paris Agreement | The Paris Agreement to the United Nations Framework Convention on climate change adopted on 12 December 2015 to which Malaysia is a party including any amendment, any treaty or agreement in replacement thereof |
| 30 | Permanence | The GHG emission reductions, removals or avoidance 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 |
| 31 | Project Information Note (PIN) | A document informing the name of the Project Proponents, project name and project location for purpose of project pipeline listing |
| 32 | Project Design Document (PDD) | The document prepared by project participants in accordance with Clause 15 prior to project registration, it shall be validated by VVB and submitted as part of project registration and submission application to MFF |
| 33 | Project Proponent | Entity (s) who conducts the FCO project development and coordinates the FCO project development process |
| 34 | Project Owner | Entity (s) who has ownership of/right to the land of the project and/or the certified FCU who shall have ownership of the carbon credits |
| 35 | Project start date | The date on which activities that lead to the generation of reductions, removals or avoidance are implemented (e.g., preparing the land for seeding, planting, changing agricultural or forestry practices, rewetting, restoring hydrological functions, or implementing management or protection plans. |
| 36 | Public comment period | The designated timeframe for stakeholders and the public to review and provide feedback on a proposed project |
| 37 | Registry | MFF registry system |
| 38 | Removal | The outcomes of processes by which GHG are removed from the atmosphere because of deliberate human activities and are either destroyed or durably stored through anthropogenic activities |

| No. | Terms | Definition |
|---|---|---|
| 39 | Reversal | The amounts of GHG emissions reduction, removal or avoidance caused by avoidable incidents or unavoidable incidents from the project, to be net negative compared to the baseline or previous issuance of carbon credits, which are certified, from which MFF deducts and records in the registry system of MFF in accordance to the requirements as contained or referred to in these Guidelines. |
| 40 | Single Project (SP) | A type of FCO project that conducts activities to reduce, remove or avoid GHG emissions at a single site |
| | Subsidiary Guidelines | Subsidiary Guidelines support the primary FCO Guidelines by providing detailed operational, technical, and procedural instructions for implementing FCO projects |
| 41 | Sustainable Development Goals (SDGs) | The 17 sustainability goals adopted by the United Nations |
| 42 | Technical Advisory Committee | A committee set up by the Board of Trustees, with roles and responsibilities described in Paragraph 11 of this Guideline |
| 43 | Validation and Verification Body (VVB) | An independent entity registered with MFF to perform validation and verification of the amounts of GHG reduced, removed or avoided resulting from the implementation of FCO projects in accordance with procedures, and conditions contained or referred to in these Guidelines |
| 44 | Validation | A systematic, independent, and documented process to evaluate the project following the FCO methodology for calculating and checking the amounts of GHG emissions reduced, removed, or avoided |
| 45 | Verification | A systematic, independent, and documented process to review the implementation of a validated FCO project and assess results of GHG emission reduction, removal or avoidance from an FCO project |

# FCO Tool: Definitions

| No. | Terms | Definition |
|---|---|---|
| 1 | Aboveground biomass | Living biomass above the soil, including the stem, stump, branches, bark, seeds and foliage |
| 2 | Actual net GHG removals by sinks | The sum of the verifiable changes in carbon stocks in the carbon pools within a project boundary, minus any increase in anthropogenic GHG emissions by sources (measured in carbon dioxide equivalents) within the project boundary that is caused by the implementation of the project |
| 3 | Adaptation | An adjustment in natural or human systems in response to expected climate change. Adaptation can take the form of anticipatory actions, or reactions taken by private or public entities |
| | | |
| 5 | Afforestation | Direct human-induced conversion of land that has not met the national forest definition for at least 50 years into forest, through planting (from seedlings or seeds) and/or interventions that promote natural regeneration. |
| 6 | Afforestation, Reforestation, and Revegetation | Activities that increase carbon stocks in woody biomass (and in some cases soils) by establishing, increasing and/or restoring vegetative cover through planting, sowing and/or the human-assisted natural regeneration of woody vegetation forested for a period of at least 50 years to forested land through planting, seeding and/or the human-induced promotion of natural seed sources (Kyoto Protocol) |
| 7 | Agroforestry | An ecologically based natural resource management system in which trees are integrated into farmland and rangeland. |
| | | |
| 9 | Belowground biomass | Living biomass of live roots, sometimes excluding fine roots of less than 2 mm diameter because these often cannot be distinguished empirically from soil organic matter or litter |

| No. | Terms | Definition |
|---|---|---|
| 10 | Biomass | Non-fossilized and biodegradable organic material originating from plants, animals and micro-organisms including:<br>(a) Biomass residue;<br>(b) The non-fossilized and biodegradable organic fractions of industrial and municipal wastes;<br>(c) The gases and liquids recovered from the decomposition of non-fossilized and biodegradable organic material. |
| 11 | Buffer credits | Means the amount of GHG from the project, which are certified in accordance with Paragraph 24 of these Guidelines, from which MFF deducts and records in the registry system of MFF with the objective to serve as a security against risk of leakages and non-permanence from the implementation of FCO projects in accordance with the procedures and conditions prescribed or referred to in these Guidelines |
| | | |
| 13 | Carbon abatement | The removal of greenhouse gases from the atmosphere (also known as sequestration) or the avoidance of greenhouse gas releases into the atmosphere. |
| | | |
| 15 | Carbon pools | A reservoir of carbon. A system that has the capacity to accumulate or release carbon in units' mass. Examples of carbon pools are forest biomass, wood products, soils, and atmosphere [National REDD+] |
| 16 | Carbon sequestration | The rate of increment or addition to a carbon stock. Sequestration and stocks are often confused. Old-growth forest with large C-stocks may sequester carbon in a low rate |
| 17 | Carbon stock | The quantity of carbon held within a pool (e.g. biomass, deadwood, soils) measured in tonnes of CO2 |
| 18 | Community forest | Forestry management that includes local people in planning and implementing forestry activities |

| No. | Terms | Definition |
|---|---|---|
| 19 | Conservativeness | At a project level, conservativeness refers to the design of the method to ensure carbon abatement estimates are likely to underestimate the amount of carbon sequestration that occurs as a result of changed land management activities.<br>At a scheme level, buffers and discounts are applied to account for temporary carbon losses or shorter project permanence periods. |
| 20 | | |
| 21 | | |
| 22 | Dead wood | Non-living woody biomass not contained in the litter, either standing, lying on the ground or in the soil. Dead wood includes wood lying on the surface, dead roots, and stumps larger than or equal to 10 cm in diameter or any other diameter used by the host country for its UNFCCC national inventory accounting |
| 23 | Deforestation | Human induced permanent conversion of forested land to non-forested land |
| 24 | Degradation | A direct human induced loss of forest values likely to be characterised by a reduction of tree canopy cover over long term. |
| 25 | Degraded Tidal Wetland | Tidal wetlands experiencing direct human-induced declining forest values – reductions in canopy cover , altered hydrological conditions, disrupted sediment supply, changes in salinity characteristics, degraded water quality and/or loss of native plant communities |
| 26 | Disturbance events | An event that damages or destroys vegetation such as fire, drought, pests and diseases. Accidental or intentional introduction of suppressors can also cause disturbances (for example, allowing livestock to graze in regenerating areas or clearing vegetation). |
| 27 | Domed Peatland | Peat dome is a unit of land on peatland. Dome-shaped peat landform usually located between interfluvial divides . Peat dome can store more water than the surrounding land units in the same area |
| 28 | Double counting | The same emissions reductions that are reported by two entities/countries. |

| No. | Terms | Definition |
|---|---|---|
| 29 | Double financing | The same carbon project that is used repeatedly to gain funds from different markets/funders. |
| 30 | Drained Peatland | A peatland having a lower than natural average annual water level due to accelerated water loss or decreased water supply resulting from human activities and constructions, both on- and off-site |
| 31 | Ecosystem | Dynamic complex of plant, animal, micro-organism communities and their non-living environment, interacting as a functional unit (CBD). Ecosystems are irrespective of political boundaries |
| 32 | Emission reduction | One metric tonne of carbon dioxide equivalent reduced, avoided, removed or sequestered within a carbon project |
| 33 | Emission factor | The ratio used to convert carbon to CO2 equivalent (typically 44/12 for biomass carbon) |
| 34 | Enforcement | Range of Procedures and actions taken by a State and its competent, authorities to ensure that persons or organizations falling to comply with laws or regulations are brought back into compliance or punished through appropriate action |

| No. | Terms | Definition |
|---|---|---|
| 35 | Forest | Forest refers to land spanning more than 0.5 hectares with trees higher than 5 meters and a minimum canopy cover, or with the potential to reach these thresholds in situ. For the purpose of this methodology, two widely recognised definitions of forest are acknowledged and accepted, as outlined below:<br><br>1. Forest (NRES definition); Land spanning more than 0.5 hectares, with trees capable of reaching a height of at least 5 meters in situ and possessing a canopy cover of at least 10 percent. This definition excludes land that is predominantly under agricultural or urban use.<br><br>2. Forest (FAO definition): Land spanning more than 0.5 hectares with trees higher than 5 meters and a canopy cover of more than 10 percent, or trees able to reach these thresholds in situ. [Note : Gold standard refers to FAO and CDM] |
| 36 | | |
| 37 | Forest Carbon Offset (FCO) unit | A verified unit equivalent to one metric tonne of CO2e reduced or removed as a result of project activity |
| 38 | Forest carbon stock | The amount of carbon stored in a forest, that includes the carbon found in the soil, the litter, the vegetation and deadwood. |

| No. | Terms | Definition |
|---|---|---|
| 39 | Forest Degradation (NRES definition) | A direct human induced loss of forest values likely to be characterised by a reduction of tree canopy cover over long term. Routine management under sustainable forest management practices are not included |
| 40 | Forest degradation (National REDD+ definition) | A direct long term, human-induced decline in forest canopy cover to below 30%, and/or at least 50% of existing forest carbon stocks and not qualifying as deforestation. |
| 41 | Forest degradation (FAO definition) | Reduction in the capacity of forest to provide goods and services |
| 42 | Forest degradation (IPCC definition) | A direct human-induced long-term loss (persisting for X years or more) of at least Y% of forest carbon stocks (and forest values) since time T and not qualifying as deforestation or an elected activity under Article 3.4 of the Kyoto Protocol.<br>Note : The parameters X, Y and T were left open, no agreement was reached in IPCC 2003a. As pointed out by Penman (2008) in [How do we measure and monitor forest degradation? In Moving Ahead with REDD, Bogor, Indonesia, 2007] defining X, Y and T will be extremely difficult; mainly because these parameters depend on the activity causing degradation and on the particular ecosystem |
| 43 | Forest degradation (ITTO definition) | Long-term reduction of the overall potential supply of benefits from the forest, including wood, biodiversity and other products or services. Also, a direct human induced loss of forest values (particularly carbon), likely to be characterized by a reduction of tree crown cover. Routine management from which crown cover will recover within the normal cycle of forest management operations is not included. |
| 44 | Forest degradation | The persistent reduction of canopy cover and/or carbon stocks in a forest due to human activities such as animal grazing, fuelwood extraction, timber removal or other such activities, but which does not result in the conversion of forest to non-forest land (which would be classified as deforestation), and falls under the IPCC 2003 Good Practice Guidance land category of “forest remaining forest”. |
| 45 | Forest Plantation | Refers to the development of large scale commercial forest plantation to reduce pressure on nature forest as a source for raw materials and to ensure its continuous availability for the domestic timber industry. |

| No. | Terms | Definition |
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| 47 | Gross Project Area | Designated boundary of the project, including all land within it, regardless of whether specific areas are classified as eligible or non-eligible for project activities or carbon accounting. |
| 48 | Historic wetland coverage | An area where the occurrence of natural wetland ecosystem can be proven at least 10 years before the project start date. It is not limited to the project area but serves as an exclusion area whereby any wetland mapped at any point later in time shall not be considered a wetland habitat within the project area. |
| 49 | Hydrologic Connectivity | Water-mediated transfer of matter, energy and/or organisms within or between elements of the hydrologic cycle |
| 50 | Hydrological changes | Change in average elevation of water above ground changes in the frequency or duration of flood water entering the area during high tide, etc. |
| 51 | Improved Forest Management | Activities that change forest management practices and increase carbon stock on forest lands managed for wood products such as saw timber, pulpwood, and fuelwood |
| 52 | Leakage | Means net changes of anthropogenic emissions by GHG sources that occur outside the FCO project boundary, but are attributable to the FCO project |
| 53 | Litter | Non-living biomass, with a size less than a minimum threshold diameter (e.g., 10 cm) chosen by the host country for its UNFCCC national inventory accounting, lying dead, in various states of decomposition above the mineral or organic soil, including litter, fumic and humic layers. Live fine roots (of less than the threshold diameter for belowground biomass) are included in litter where they cannot be distinguished from it empirically. |
| 54 | Mangrove associate species | Flora representing non-arborescent, herbaceous, sub-woody, and climber species that grow mostly in regions adjoining the tidal periphery of mangrove habitats; also called “semi-mangroves”. |

| No. | Terms | Definition |
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| 55 | Mangrove Forests | Areas with halophytic trees, shrubs and other plants, that develop in sheltered estuaries in brackish water and tidal conditions for mud accumulation. |
| 56 | Mangrove species | A tree, shrub, palm, or ground fern generally exceeding 0.5 metres in height that normally grows above mean sea level in the intertidal zone of marine coastal environments and estuarine margins.<br>Mangrove species possess all or most of the following features:<br>• Occur only in mangrove environment and do not extend into terrestrial communities.<br>• Morphological specialisation (aerial roots, vivipary).<br>• Physiological mechanism for salt exclusion and/or salt excretion.<br>• Taxonomic isolation from terrestrial relatives. |
| 57 | Mineral Soil | Soils that do not fall within the definition of organic soil. |
| 58 | Mitigation | An association of halophytic trees, shrubs, and other plants growing in brackish to saline tidal waters of tropical and sub-tropical coastlines.<br>Mangroves are classified into four major associations of differing structures, corresponding to physical, climatic, and hydrologic features of the environment in which they exist:<br>• Fringe or coastal mangrove.<br>• Riverine or estuarine mangrove.<br>• Basin mangrove.<br>• Dwarf or scrub (or chaparro) mangroves. |
| 59 | Monoculture | A crop or a population of a single species. |
| 60 | Native forest | A landscape composed of indigenous vegetation not established by planting and/or seeding |
| 61 | Native species | A species that has been observed in the region, is naturally occurring and self-sustaining as demonstrated by peer-reviewed literature, expert judgement or government registry. |
| 62 | Natural disturbance | Non-anthropogenic events or non-anthropogenic circumstances that cause significant emissions from forests and are beyond the control of, and not materially influenced by, a project or jurisdictional proponent, such as wildfires, insect and disease infestations, extreme weather events and/or geological disturbances. Harvesting and prescribed burning are not considered natural disturbance. |

| No. | Terms | Definition |
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| 63 | Nesting or corresponding adjustment | An accounting system that accommodates activities to reduce emissions at various activity and implementation levels. Emissions reduction at project or jurisdictional level shall be deducted from national level emissions reduction |
| 64 | Net Project Area | Project's boundary, encompassing only the areas that meet the eligibility criteria after all non-eligible portions have been clearly marked and excluded. |
| 65 | Nipa Swamps | Tidal, monospecific stands of the Nipa Palm (Nypa fruticans). Nipa occurs in association with mangroves and extent further into brackish water, often lining the tidal reaches of rivers and forming huge swamp in delta areas |
| 66 | Non-forest | Land that does not meet the national definition of a forest:<br>• Canopy cover less than 10% and below 5 meters in height in-situ<br>• It includes barren land and other revegetation area that no longer exhibit the structural characteristics of a forest<br>Land classified as non-forest under both national (NRES) and international (FAO) forest definitions. |
| 67 | Non-permanence risk | Means the risk of carbon loss, or stored GHG being released back into the atmosphere due to the non-permanence of an FCO project |
| 68 | Ombrogenous | A peatland that is raised above the surrounding landscape and that receives water only from precipitation |

| No. | Terms | Definition |
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| 69 | Organic Soil | Organic soils are identified on the basis of criteria 1 and 2, or 1 and 3 listed below:<br>1) Thickness of organic horizon greater than or equal to 10 cm. A horizon of less than 20 cm must have 12 percent or more organic carbon when mixed to a depth of 20 cm.<br>2) Soils that are never saturated with water for more than a few days must contain more than 20 percent organic carbon by weight (i.e., about 35 percent organic matter).<br>3) Soils are subject to water saturation episodes and has either:<br>a) At least 12 percent organic carbon by weight (i.e., about 20 percent organic matter) if the soil has no clay; or<br>b) At least 18 percent organic carbon by weight (i.e., about 30 percent organic matter) if the soil has 60% or more clay; or<br>c) An intermediate, proportional amount of organic carbon for intermediate amounts of clay. |
| 70 | Peat Oxidation | Process where the organic matter in peat soil breaks down due to exposure to oxygen. Typically occurs when peatlands are drained, lowering the water table and allowing air to penetrate the peat layers. |
| 71 | Peat Subsidence Rate | Speed at which the surface of a peatland lowers over time. A form of land subsidence, which is the downward movement of the Earth's surface due to the removal of subsurface earth materials. |
| 72 | Peatland | Peat swamp forests are waterlogged forests growing on a layer of dead leaves and plant material up to 20 meters thick.<br>They comprise an ancient and unique ecosystem characterized by waterlogging, with low nutrients and dissolved oxygen levels in acidic water regimes. Their continued survival depends on a naturally high-water level that prevents the soil from drying out to expose combustible peat matter |
| 73 | Permanence | Means the GHG emission reductions, removals or avoidance 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 |

| No. | Terms | Definition |
|---|---|---|
| 74 | Plantation Forest (Forestry Department of Malaysia definition) | An area planted with trees or forest plants, whether of local or commercial species, by open planting method with an area of not less than 50 hectares. Forest plantations can include areas located inside or outside Permanent Forest Reserves |
| 75 | Plantation Forest (NRES definition) | Planted forest that is intensively managed and meet ALL the following criteria at planting and stand maturity:<br>- one or two species<br>- even age class<br>- regular spacing |
| 76 | Planted Forest | Forest predominantly composed of trees established through planting and/or deliberate seeding |
| 77 | Primary forest | Forest largely undisturbed |
| 78 | Project boundary | The clearly defined physical boundary or edges of the project that delineate the Project Area from non-Project Areas. |
| 79 | Project Design Document | Means the document prepared by project participants in accordance with Clause 15 prior to project registration, it shall be validated by VVB and submitted as part of project registration and submission application to MFF |
| 80 | Project owner | Means an entity who has ownership of/right to the land of the project and/or the certified FCU who shall have ownership of the carbon credits |
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| 83 | Project start date | Means the date on which activities that lead to the generation of reductions, removals or avoidance are implemented (e.g., preparing the land for seeding, planting, changing agricultural or forestry practices, rewetting, restoring hydrological functions, or implementing management or protection plans.) |
| 84 | Reduced Emissions from Deforestation and Degradation | Activities that reduce GHG emissions by slowing or stopping conversion of forests to non-forest land and/or reduce the degradation of forest land where forest biomass is lost |

| No. | Terms | Definition |
|---|---|---|
| 85 | Reduced Emissions from Deforestation and Degradation+ | Activities that reduce GHG emissions from deforestation and/or degradation by slowing or stopping conversion of forests to non-forest land and/or reducing the degradation of forest land where forest biomass is lost; and/or activities that enhance carbon stocks through improved forest management and/or afforestation, reforestation or revegetation |
| 86 | Reforestation | Direct human-induced conversion of land to forest, where the land was previously forested but has not met the national forest definition for at least 10 years, through planting (from seedlings or seeds) and/or interventions that promote natural regeneration. |
| 87 | Restoration | Process of regaining ecological functionality and restore the land to its previous condition on deforested or degraded/disturbed land. |
| 88 | Reversal | Means the amounts of GHG emissions reduction, removal or avoidance caused by avoidable incidents or unavoidable incidents from the project, to be net negative compared to the baseline or previous issuance of carbon credits, which are certified, from which MFF deducts and records in the registry system of MFF |
| 89 | Rewetting | The elevation of the average annual water table in drained peatland by partially or entirely reversing the existing drained state |
| 90 | Risk | The chance of something happening that will have an impact on objective. It is measured in terms of a combination of the probability of an event and its consequence. |
| 91 | Salt Marshes | Coastal wetlands that are flooded and drained by salt water brought in by the tides |
| 92 | Seagrass Meadow | An accumulation of seagrass plants over a mappable area, found in shallow salty and brackish waters. |
| 93 | Secondary Forest | Forests that have been cleared and have recovered naturally |
| 94 | Sinks | Any process, activity or mechanism that results in the net removal of greenhouse gases, aerosols, or precursors of greenhouse gases from the atmosphere |
| 95 | Silvopasture | A combination of tree cultivation with livestock grazing on the same land with both forest products and forage managed to generate income in short and long term. |

| No. | Terms | Definition |
|---|---|---|
| 96 | Soil disturbance | Human activities that result in the release of carbon accumulated in organic form in the soil into the atmosphere, such as ploughing, tilling, digging, cultivating, trenching, draining, stump removals or infrastructure done on organic soils, etc. |
| 97 | Soil organic carbon | Organic carbon in mineral and organic soils (including peat) to a specified depth chosen by the host country for its UNFCCC national inventory accounting and applied consistently through the crediting period. Live fine roots (of less than the threshold diameter limit for belowground biomass) are included with soil organic matter where they cannot be distinguished from it empirically. In organic soils, soil organic carbon encompasses the entire depth of the organic layer (i.e.., up to the depth of the mineral substrate). |
| 98 | Spatial Assessment Units | Grid cells overlaid on the project area map. These cells serve as the basis for stratifying the project area, enabling the calculation of emissions and the tracking of the project's progress across different zones. |
| 99 | Stratification | The subdivision of a project area into homogenous units based on common categories e.g. forest type, age class, forest cover, etc. |
| 100 | Sustainable Forest Management | The stewardship and use of forests and forest lands in a way, and at a rate, that maintains their biodiversity, productivity, regeneration capacity, vitality and their potential to fulfil, now and in the future, relevant ecological, economic and social functions, at local, national, and global levels, and that does not cause damage to other ecosystems (Forest Europe 1993) |
| 101 | Thinning | Selective killing of trees for ecological purposes, including to maintain species diversity or ground cover. |
| 102 | Uncertainty | Uncertainty is a parameter associated with the result of measurement that characterizes the dispersion of the values that could be reasonably attributed to the measured amount |
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| No. | Terms | Definition |
|---|---|---|
| 104 | Validation and Verification Body | Means an independent entity registered with MFF to perform validation and verification of the amounts of GHG reduced, removed or avoided resulting from the implementation of FCO projects in accordance with procedures, and conditions contained or referred to in these Guideline |
| | | |
| 106 | Water Table | The atmospheric pressure surface that is coincident with the top of the zone of saturation |
| 107 | Water table depth | Depth of the water table relative to the soil surface. Depth may be positive (above surface) or negative (below surface) |
| 108 | Watershed(s) | Watersheds are areas of land where all water drains to a common waterway, such as a lake, river, or ocean. As the water runs through the watershed, it will pick up and carry with it all materials, like sediment or nutrients from the soil, present in the drainage basin. |
| 109 | Wetlands | Areas of marsh, fen, peatland or water, whether natural or artificial, permanent or temporary, with water that is static or flowing, fresh, brackish or salt, including areas of marine water the depth of which at low tide does not exceed six metres |

# Methodology Specific : REDD

| No | Terms | Definition |
|---|---|---|
| **1** | Avoiding Planned Deforestation | Activities that reduce GHG emissions by preventing or minimizing deforestation on forest lands that are legally authorised by the relevant authorities ~~forestlands~~ for conversion to non-forest uses. |
| **2** | Avoiding Planned Degradation | Activities that only reduce or avoid logging, followed by protection on forest lands sanctioned for forest products are eligible for IFM activities. |
| **3** | Avoiding Unplanned Deforestation/Degradation | Activities that reduce GHG emissions by stopping deforestation and/or degradation of degraded to mature forests that would have occurred in any forest configuration. Activities that address subsistence farming or illegal logging. |
| **4** | Leakage Belt | Land area or land areas surrounding or adjacent to the project area in which baseline activities could be displaced due to the project activities implemented in the project area. |
| **5** | Leakage Management Zone | Areas outside the project boundary and outside the leakage belt area in which the Project Proponent intends to implement activities that will reduce the risk of activity displacement leakage. |
| | Permanent Reserve Forest (PRF) | A collective term encompassing Protection Forests, Amenity Forests, and Research & Education Forests, as defined under the National Forestry Act. Specific references to PRF types will be indicated where relevant. |
| **6** | Permanent Reserved Forest (PRF) Protection Forest | Permanent Reserved Forest (PRF) Protection Forest serves to maintain climate and environmental stability, regulate water resources, conserve soil and biodiversity, and reduce flood and erosion impacts on rivers and agricultural land. |
| **7** | Permanent Reserved Forest (PRF) Amenity Forest | Permanent Reserved Forest (PRF) Amenity Forest functions to maintain a sufficient area for recreational and eco-tourism activities and to increase public awareness on forests. |
| | Permanent Reserved Forest (PRF) - Research and Education Forest | Permanent Reserved Forest (PRF) Research and Eduction Forest Functions to reserve some forests for the purpose of research, education and the preservation of biological diversity. |

| No | Terms | Definition |
|---|---|---|
| **8** | Non-Permanent Reserved Forest (PRF) | Non-Permanent Reserved Forest (PRF) are forested areas that have not been gazetted and are termed state land forests. |
| **9** | Totally Protected Area (TPA) | Totally Protected Area (TPA) is a legally designated land or marine zone protected under national and state laws to conserve biodiversity and ecosystems under the National Parks Act 1980, Wildlife Conservation Act 2010, where activities like logging, hunting, or resource extraction are prohibited or highly restricted. |

## Methodology Specific : ARR

| Terms | Definition |
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# Methodology Specific : IFM

| Terms | Definition |
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| **Alienated Land** | Land lawfully granted or transferred by the State Authority to a person, company, or entity under applicable land laws, with a registered title or equivalent legal right, and not classified as State Land or Forest Reserve<br><br>Note:<br>• In Peninsular Malaysia, alienated lands refer to land as defined in the National Land Code 1965 (Act 56)<br>• In Sabah, alienated land refers to land as defined in the Sabah Forest Enactment 1968<br>• In Sarawak, alienated land refers to land as defined in the Sarawak Forests Ordinance 2015 and the Sarawak Land Code |
| Annual Allowable Cut | Maximum volume of wood that can be harvested each year from a forest, that must be set at a level that maintains ecological integrity and does not exceed the long-term sustainable yield. |
| Commercial Timber Harvest | Felling, removal, transport, and processing of merchantable trees from a forest to obtain income from wood products, carried out under legal rights and approved forest management frameworks |
| Conversion from Logging to Protected Forest | Permanent cessation of planned or legally permitted timber harvesting in a forest area that has historically been managed for timber production, with the intention to preserve forest cover and enhance long-term carbon stock |
| Enhanced Silvicultural Practices | Improving forest management practices to increase tree growth rates and carbon sequestration such as fertilization, selective thinning, and genetic improvement of trees |
| Forest Management | Any planned human intervention in a forest ecosystem to achieve certain outcomes e.g. timber, recreational opportunities, etc. which can be grouped as environmental, economic, and social. Forest management can include anything from low intensity to high intensity interventions using different practices, tools, and techniques |
| **Forest Reserve** | A forest area legally gazetted by a state authority for the purpose of forest management, conservation or production under applicable state or national law. Forest Reserves may include Permanent Reserved Forests (Peninsular Malaysia), Forest Reserve under the |

| Terms | Definition |
|---|---|
| | Sabah Forest Enactment 1968, or Forest Reserves under the Sarawak Forests Ordinance 2015<br><br>Note:<br>• In Peninsular Malaysia, Forest Reserve refers to Permanent Reserved Forests as defined under the National Forestry Act 1984. Type of Permanent Forest Reserves in Peninsular Malaysia:<br>  • Timber production forest under sustained yield<br>  • Soil protection forest<br>  • Soil reclamation forest<br>  • Flood control forest<br>  • Water catchment forest<br>  • Forest sanctuary for wildlife<br>  • Virgin jungle reserved forest<br>  • Amenity forest<br>  • Education forest<br>  • Research forest<br>  • Forest for federal purposes<br><br>• In Sabah, Forest Reserve refers to areas gazetted under Section 12 of the Sabah Forest Enactment 1968. Type of Forest Reserves in Sabah:<br>  • Class I: Protection Forest<br>  • Class II: Commercial Forest<br>  • Class III: Domestic Forest<br>  • Class IV: Amenity Forest<br>  • Class V: Mangrove Forest<br>  • Class VI: Virgin Jungle Reserve<br>  • Class VII: Wildlife Reserve<br>• In Sarawak, Forest Reserves refer to areas constituted under Part III of the Sarawak Forests Ordinance 2015. |
| Logging slash | A component of the deadwood pool, representing the downed or lying woody debris left in the forest (on-site), generated during a timber harvest event |
| Permanent Forest Estate | Means all forest reserves, protected forests, communal forests, amenity forest, Government reserves and planted forests in the State under the Sarawak Forests Ordinance 2015 |

| Terms | Definition |
|---|---|
| Permanent Reserved Forest | Under Section 2, National Forestry Act 1984 defines Permanent Reserved Forest as any land designated or deemed to have been designated as a permanent forest reserve under the act. This area is fully administered by the State Forestry Department and all forest produce within this area belongs to the State Government. |
| **Plantation Forest**<br>***As defined by Food and Agriculture Organization and adapted by NRES*** | Plantation refers to a subset of planted forests that is intensively managed and meet all the following criteria at planting and stand maturity:<br>i. one or two species;<br>ii. even age class; and<br>iii. regular spacing<br>Plantation forests are typically subject to short-rotation harvest cycles for commercial timber production.<br><br>Note:<br>• In Peninsular Malaysia, forest plantation means an area planted with trees or forest plants, whether of local or commercial species, by open planting method with an area of not less than 50 hectares. Forest plantations can include areas located inside or outside Permanent Forest Reserves.<br>• In Sabah Forestry Policy's Action Plan on Forest Plantation Development 2022 - 2036, forest plantation means trees in forest areas designated for forest plantation development through the planting of **mono or multiple** native or introduced species that is intensively managed and has regular tree spacing, to produce sustainable planted timber<br>In some states, the structural criteria for plantation forests may differ. For the purpose of this methodology, plantation forests that are legally designated by the relevant state authorities shall also be considered eligible, as long as they meet all other applicability conditions under the IFM methodology. |
| **Planted Forest**<br>***As defined by Food and Agriculture Organization and adapted by NRES*** | Forest predominantly composed of trees established through planting and/or deliberate seeding<br><br>Note:<br>• In Sarawak, planted forest means a crop of trees planted or maintained on State land or alienated land under a licence issued |

| Terms | Definition |
|---|---|
| | pursuant to Section 65 of Sarawak Forests Ordinance 2015 and forming part of the permanent forests in the State.<br>• For the purpose of this methodology, such areas are recognised as planted forests, provided they meet all other applicability conditions under the IFM methodology. |
| Production Forest | Natural forests typically gazetted under Permanent Reserved Forests (Peninsular Malaysia) or Permanent Forest Estate (Sarawak) or Commercial Forest (Class II) or State Land Forests for the purpose of commercial timber harvesting |
| **Reduced Impact Logging** | Measures that reduce emissions from timber harvest in one or more of three emission source categories: felling, skidding and hauling. Component practices may include, but are not limited to, directional felling, improved log bucking, improved harvest planning via pre-harvest inventory, skid trail planning, mapping, and oversight and/or long cable winching, and reduction in width of haul roads and size of log landings. |
| Extension of Rotation Age | Deliberate postponement of planned or legally permissible timber harvesting beyond the typical or economically optimal rotation for a forest stand, with the aim of increasing carbon stock accumulation |
| Selective logging | Timber harvesting technique that involves removing only selected trees based on specific characteristics (e.g., diameter, height, species, market value) Unlike clear-cutting, where all trees are removed, selective logging means most trees remain in the forest stand with the objective of minimizing environmental impact of timber harvesting |
| State Land | All land in the State other than a Forest Reserve or Alienated land |
| **State Land Forests** | Means any forests in the State other than forest reserves, protected forests, communal forests, Government reserves, amenity forests and planted forests under the Sarawak Forests Ordinance 2015 |
| **Timber** | Any tree which has been felled or which has fallen, and all wood whether or not cut up, fashioned or hollowed out for any purpose |
| Timber Harvest Plan | Description of the methods and operations needed to harvest timber from a forest under a given set of legal conditions for harvest that includes:<br>- Demarcation of non-harvest areas within the forest |

| Terms | Definition |
|---|---|
| | - Division of the harvestable forest into annual operating areas (land parcels or compartments) presented with descriptions and maps<br>- Design and presentation of the transport system for the removal of harvested timber products, and a description of the harvest and transport machinery used for timber harvest |
| Tree<br>*As defined by Food and Agriculture Organization* | A woody perennial with a single main stem, or in the case of coppice with several stems, having a more or less definite crown |

# Methodology Specific : Wetlands

## WR: Afforestation / Reforestation

| Terms | Definition |
|---|---|
| **Mangrove** | An association of halophytic trees, shrubs, and other plants growing in brackish to saline tidal waters of tropical and sub-tropical coastlines.[1] |
| **Mangrove associate species** | Non-true mangrove species that are mainly distributed in a terrestrial or aquatic habitat but also occur in the mangrove ecosystem.[2]<br><br>*Definition is provided for general guidance. Project Proponents are encouraged to reference scientific publications, research studies or peer-reviewed literature to confirm species eligibility in Malaysia*. |
| **Nipa Swamps** | Tidal, monospecific stands of the Nipa Palm (*Nypa fruticans*). Nipa occurs in association with mangroves and extent further into brackish water, often lining the tidal reaches of rivers and forming huge swamp in delta areas.[3] |
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| **Hydrological changes** | Change in average elevation of water above ground changes in the frequency or duration of flood water entering the area during high tide, etc. |
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| **Historic wetland coverage** | An area where the occurrence of natural wetland ecosystem can be proven at least 10 years before the project start date. It is not limited to the project area but serves as an exclusion area whereby any wetland mapped at any point later in time shall not be considered a wetland habitat within the project area. |

[1] J. B. Kauffman and D. C. Donato, 2012. "Protocols for the measurement, monitoring, and reporting of structure, biomass, and carbon stocks in mangrove forests." Center for International Forestry Research. doi: 10.17528/cifor/003749.

[2] Lee, S. S., Muhamad, A., & Tong, J, 2015. "Mangrove Guidebook for Malaysia". Wetlands International, Malaysia.

[3] Ismail Parlan, Mohd, I. and Tariq Mubarak Husin, 2021. "An Overview of Wetlands in Malaysia." Forest Research Institute Malaysia.

## WR: REDD

| Terms | Definition |
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| **Degraded Coastal Wetland** | **Degraded coastal wetlands**: Coastal wetlands experiencing direct human-induced declining forest values – reductions in canopy cover[4], altered hydrological conditions, disrupted sediment supply, changes in salinity characteristics, degraded water quality and/or loss of native plant communities |
| **Forested Wetland** | Wetlands dominated by woody vegetation, such as trees, that grow on land saturated or flooded with water either permanently or seasonally[5,6] and meet the forest definition.<br>*The applicable forested wetlands in this methodology are mangroves, nipa swamps, peat swamp forests and freshwater forested wetlands.* |
| **Freshwater Swamp** | Freshwater swamp occurs on permanently or seasonally flooded soil with over 35% mineral content, normally in a zone along the lower reaches of rivers or around freshwater lake systems[7]. |
| **Leakage Belt** | Land area or land areas surrounding or adjacent to the project area in which baseline activities could be displaced due to the project activities implemented in the project area.[8] |
| **Leakage Management Zone** | Areas outside the project boundary and outside the leakage belt area in which the Project Proponent intends to implement activities that will reduce the risk of activity displacement leakage.[9] |
| **Mangroves** | An association of halophytic trees, shrubs, and other plants growing in brackish to saline tidal waters of tropical and sub-tropical coastlines.[10] |
| **Mineral Soil** | Soils that do not fall within the definition of organic soil[11]. |

[4] NRES Definition
[5] "Forested wetlands", Wisconsin Wetlands Association. https://www.wisconsinwetlands.org/learn/about-wetlands/wetland-types/forested-wetlands/
[6] "Forested wetlands", NSW Environment, Energy and Science, 2017. https://threatenedspecies.bionet.nsw.gov.au/
[7] I. Parlan, H. I. Mohd Husin, and T. Husin, 2021. "An Overview of Wetlands in Malaysia." Forest Research Institute Malaysia.
[8] Fundação Amazônia Sustentável (FAS), 2010, Methodology for Estimating Reductions of Greenhouse Gases Emissions from Frontier Deforestation REDD-NM-002
[9] Ibid
[10] J. B. Kauffman and D. C. Donato, 2012. "Protocols for the measurement, monitoring, and reporting of structure, biomass, and carbon stocks in mangrove forests." Center for International Forestry Research. doi: 10.17528/cifor/003749.
[11] 2006 IPCC Guidelines for National Greenhouse Gas Inventories (Volume 4: Chapter 3), IPCC, 2006

| Terms | Definition |
|---|---|
| **Nipa Swamps** | Tidal, monospecific stands of the Nipa Palm (*Nypa fruticans*). Nipa occurs in association with mangroves and extent further into brackish water, often lining the tidal reaches of rivers and forming huge swamp in delta areas.[12] |
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| **Peat Swamp Forests** | Peat swamp forests are waterlogged forests growing on a layer of dead leaves and plant material up to 20 metres thick.<br>They comprise an ancient and unique ecosystem characterized by waterlogging, with low nutrients and dissolved oxygen levels in acidic water regimes. Their continued survival depends on a naturally high-water level that prevents the soil from drying out to expose combustible peat matter.[13] |
| **Permanent Reserved Forest (PRF) Protection Forest** | Permanent Reserved Forest (PRF) Protection Forest serves to maintain climate and environmental stability, regulate water resources, conserve soil and biodiversity, and reduce flood and erosion impacts on rivers and agricultural land. |
| **Permanent Reserved Forest (PRF) Amenity Forest** | Permanent Reserved Forest (PRF) Protection Forest functions to maintain a sufficient area for recreational and eco-tourism activities and to increase public awareness on forests. |
| **State Land Forest** | State Land Forest are forested areas that have not been gazetted and are also termed Non-Permanent Reserved Forest (Non-PRF).[14] |
| **Totally Protected Area (TPA)** | Totally Protected Area (TPA) is a legally designated land or marine zone protected under national and state laws to conserve biodiversity and ecosystems under the National Parks Act 1980, Wildlife Conservation Act 2010, where activities like logging, hunting, or resource extraction are prohibited or highly restricted. |

[12] I. Parlan, H. I. Mohd Husin, and T. Husin, 2021. "An Overview of Wetlands in Malaysia." Forest Research Institute Malaysia.
[13] "Malaysia's Peat Swamp Forests - Conservation and Sustainable Use", Ministry of Natural Resources and Environment Malaysia (NRES) and United Nations Development Programme (UNDP), April 2006.
[14] "Legal classes of forests and conservation areas in Malaysia," Sahabat Alam Malaysia. https://foe-malaysia.org/articles/legal-classes-of-forests-and-conservation-areas-in-malaysia/

## WR: Coastal Wetland Restoration (formerly Tidal Wetland Restoration)

| Terms | Definition |
|---|---|
| **Degraded Costal Wetland** | **Degraded coastal wetlands**: Coastal wetlands experiencing direct human-induced declining forest values – reductions in canopy cover[15], altered hydrological conditions, disrupted sediment supply, changes in salinity characteristics, degraded water quality and/or loss of native plant communities |
| **Mangrove** | An association of halophytic trees, shrubs, and other plants growing in brackish to saline tidal waters of tropical and sub-tropical coastlines.[16] |
| **Mineral Soil** | Soils that do not fall within the definition of organic soil[17]. |
| **Nipa Swamps** | Tidal, monospecific stands of the Nipa Palm (*Nypa fruticans*). Nipa occurs in association with mangroves and extent further into brackish water, often lining the tidal reaches of rivers and forming huge swamp in delta areas[18]. |
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| **Salt Marshes** | Coastal wetlands that are flooded and drained by salt water brought in by the tides[19] |
| **Seagrass Meadow** | An accumulation of seagrass plants over a mappable area, found in shallow salty and brackish waters[20]. |
| **Water Table Depth** | Depth of water in the soil or above the soil relative to the soil surface. Depth may be positive (above surface) or negative (below surface) |

## WR: Rewetting and Fire Management

| Terms | Definition |
|---|---|
| **Peatland** | Peat swamp forests are waterlogged forests growing on a layer of dead leaves and plant material up to 20 metres thick.<br>They comprise an ancient and unique ecosystem characterized by waterlogging, with low nutrients and dissolved oxygen levels in acidic water regimes. Their continued survival depends on a naturally high-water level that prevents the soil from drying out to expose combustible peat matter.[21] |

[15] NRES Definition
[16] Protocols for the measurement, monitoring and reporting of structure, biomass and carbon stocks in mangrove forests, CIFOR, 2012
[17] 2006 IPCC Guidelines for National Greenhouse Gas Inventories (Volume 4: Chapter 3), IPCC, 2006
[18] An Overview of Wetlands in Malaysia, Forest Research Institute Malaysia (FRIM), 2021
[19] What is a salt marsh?, National Oceanic and Atmospheric Administration, 2019
[20] Seagrass and Seagrass Beds, Smithsonian: National Museum of Natural History, https://ocean.si.edu/ocean-life/plants-algae/seagrass-and-seagrass-beds
[21] Peat Swamp Forests - Conservation and Sustainable Use, Ministry of Natural Resources and Environment Malaysia, UNDP. April 2008

| Terms | Definition |
|---|---|
| **Ombrogenous** | A peatland that is raised above the surrounding landscape and that receives water only from precipitation[22] |
| **Domed Peatland** | Peat dome is a unit of land on peatland. Dome-shaped peat landform usually located between interfluvial divides[23]. Peat dome can store more water than the surrounding land units in the same area |
| **Water Table Depth** | Depth of the water table relative to the soil surface. Depth may be positive (above surface) or negative (below surface) |
| **Watershed(s)** | Watersheds are areas of land where all water drains to a common waterway, such as a lake, river, or ocean. As the water runs through the watershed, it will pick up and carry with it all materials, like sediment or nutrients from the soil, present in the drainage basin.[24] |
| **Peat Oxidation** | Process where the organic matter in peat soil breaks down due to exposure to oxygen. Typically occurs when peatlands are drained, lowering the water table and allowing air to penetrate the peat layers. |
| **Peat Subsidence Rate** | Speed at which the surface of a peatland lowers over time. A form of land subsidence, which is the downward movement of the Earth's surface due to the removal of subsurface earth materials.[25] |
| **Spatial Assessment Units** | Grid cells overlaid on the project area map. These cells serve as the basis for stratifying the project area, enabling the calculation of emissions and the tracking of the project's progress across different zones.<br><br>Hereinafter referred to as "**SAU, x"** in specifically for rewetting methodology.<br><br>Referred as "**stratum, *i***" in **FCO Tool: GHG Quantification Equations.** |
| **Gross Project Area** | Designated boundary of the project, including all land within it, regardless of whether specific areas are classified as eligible or non-eligible for project activities or carbon accounting. |
| **Net Project Area** | Project's boundary, encompassing only the areas that meet the eligibility criteria after all non-eligible portions have been clearly marked and excluded. |

[22] Types of Peatlands – International Peatland Society (More reads on: Craft, C., 2016. Creating and Restoring Wetlands: From Theory to Practice. Elsevier | Joosten, H. & Clarke, D. 2002: Wise Use of Mires and Peatlands: Background and principles including a framework for decision making. IMCG/IPS)

[23] Peat Dome Conservation and Its Problems Based on Geomorphometry: Case Study in Tebing Tinggi Island. IOP Conference Series on Earth & Environmental Science. 2020. Turmudi and Nursugi 2020 IOP Conf. Ser.: Earth Environ. Sci. 412 012031

[24] Environmental Protection Agency (EPA) on Healthy Watershed(s) Protection Programme, Official Webpage of US EPA

[25] "What is Peat Subsidence and How can Countries Prevent this Natural Disaster?" by World Research Institute Indonesia. Dede Sulaeman October 2023.