

COMPARISON OF IFM PROTOCOLS – VCM

IFM PROTOCOL FEATURES	BCarbon	ACR ⁽¹⁾	VERRA (VM0045)	Climate Action Reserve
Crediting Period	10-Year (Revolving)	20-years	Varies (AFF: 10-20+ years)	10-year (Typical)
Credit Type	Removal (Measured)	Avoidance & Removal	Avoidance & Removal	Avoidance & Removal
Monitoring Period	10-Year Residual (Post-Crediting)	40-years	Varies (Typ. 80-100 years)	110-years
Baseline	Static (Permenant Plots)	B.A.U. ⁽³⁾ (100-yr NPV harvest)	Dynamic ⁽⁴⁾ (Permenant Plots)	“Common Practice” or 100-yr model
Carbon Pools⁽²⁾ (Included)	AG (Stackable w/ soil)	AG, BG & WP	AG, BG & SD	AG, BG, SD & WP
Net Carbon Accounting	5-Year True-up (FVS Model -Interim)	5-Year Verification (Baseline vs IFM)	Varies (Control vs treatment plots)	Varies: net effects ⁽⁵⁾
Permanence⁽⁶⁾ (Project Timeframe)	65/10 years (Red River Pilot)	40/*29.5 years * (*Removal Credits*)	100/80 years	110/100 years
Management of Reversals	Options vary (Bonds & BG Biomass)	Buffer Pool	Buffer Pool	Buffer Pool

NOTES:

- 1) ACR Improved Forest Management protocol for small non-industrial private forestlands
- 2) Carbon Pool Abbreviations: AG – above ground; BG – below ground; SD – standing dead; & WP – wood products
- 3) B.A.U. – Business as usual
- 4) Dynamic baseline consists of control/donor plots outside of project area that are statistically matched with IFM treatment/project plots
- 5) Comparison of actual measured net primary and secondary effects to the project baseline (e.g. default common practices or 100-year model).
- 6) Permanence shown as total project period (years)/average residual credit period (years)