



Figure C.4: Mass flow tier 2 accounting option for the sawmill, panels, mining and pole production

Data required for estimates in the MRV tool

In line with the Accounting Rulebook (see Chapter B, section B.3.2), the MRV tool allows for the estimation of the HWP contribution differentiated by Activity (forest management, afforestation or deforestation). However, the HWP estimates in afforested areas can be reported under forest management. HWP estimates in deforested areas are to be reported separately (see column Fraction of harvest from registered forests that is from deforested land), because these are not to be accounted.

The method used requires the following data for Paper mills and Sawmills. Data on the total mass of carbon entering the mills is also required (see Table C.10). The Tier 2 methodology for Sawmills matches the Paper mill methodology with the exception that HWP type rather than the process has to be reported (see Table C.10 below). The Tier 1 methodology for Sawmills is presented in Table C.12.

Table C.10: Data required for estimating HWP, mass carbon entering the mill

Ownership	Company owned, 3 rd party (please specify) or other registered company
Species/ Genus	Predominant species name
Volume entering the mill underbark	Enter a value in m ³ , or leave blank if 'Biomass entering the mill (t d.m.)' is provided
Biomass entering the mill (t d.m.)	Enter a value in t d.m, or leave blank if 'Volume entering the mill (m ³)' is provided. Ensure it includes bark

Mass C Entering the mill (t m³) can be estimated using the MRV tool within Table C.10 based on:

- Volume Entering the Mill (m³) by species
- Mean wood density (t m⁻³) (default by species provided)
- Carbon fraction, CF (default by species provided)
- Bark fraction (default provided)