



**2019/2020 EMISSION  
REDUCTION REPORT  
FOR THE INDONESIA-NORWAY PARTNERSHIP**

**MINISTRY OF ENVIRONMENT AND FORESTRY  
REPUBLIC OF INDONESIA  
2024**



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# 1. Introduction

The Government of the Republic of Indonesia and the Government of the Kingdom of Norway have built a bilateral partnership to support Indonesia in reducing greenhouse gas emissions from forestry and other land use, through a signing of memorandum of understanding on September 2022. As a part of the agreement, the MRV protocol has been agreed between parties to be used as the baseline for Result-Based Payment/Contribution (RBP/C). Due to the MoU, Indonesia had to construct Emission Reduction Report which provide information on the annual emission to be used to define the emission reduction estimates against the baseline for RBP/C for the years of 2016/2017 to 2019/2020 and verified by a third party.

The first results-based contribution (RBC) for verified emissions reductions from deforestation and forest degradation amounting to 11.2 million tonnes of CO<sub>2</sub>-eq for the year 2016/2017. This achievement was gained after the deduction of a set-aside amount from the initially verified 17.2 million tonnes of CO<sub>2</sub>-eq. Due to this emission reduction value, Norway has contributed for 56 million USD.


Among the process, Indonesia had made further significant progress in emission reduction of FOLU sector through establishment of national policies and subnational implementation. In 2023, Indonesia had submitted another emission reduction report for the period of 2017/2018 and 2018/2019 with total emission reduction of 76.3 million tonnes CO<sub>2</sub>-eq and 210.2 million tonnes CO<sub>2</sub>-eq, respectively. The report was later verified by an independent validation/verification body and resulted in total verified emission reduction were 49.1 million tonnes CO<sub>2</sub>-eq in period 2017/2018 and 136.4 million tonnes CO<sub>2</sub>-eq in period 2018/2019, after the deduction of 35% for risk of uncertainty and Indonesia contribution and additional deduction from overlapping emission reduction claims (as described in table 1). For the achievement of 49.1 million tonnes CO<sub>2</sub>-eq, Norway has contributed to 50 million USD as the second RBC for 10 million tonnes CO<sub>2</sub>-eq of verified emission reduction. And for the 136.4 million tonnes CO<sub>2</sub>-eq Norway has contributed another 50 million USD as the third RBC for 10 million tonnes CO<sub>2</sub>-eq of verified emission reduction.

Table 1. Progress of Emission Reduction (ER) for RBC

No	Period (year)	Potential ER before double claiming discounting (Mt-CO <sub>2</sub> e)	ER after double claiming discounting	After 35% Deduction (Mt-CO <sub>2</sub> e)
1	2017/2018	76.3	75.5	49.1
2	2018/2019	210.2	209.9	136.4

For the next RBC, Indonesia provides emission reduction report for the period 2019/2020. The 2019/2020 Emission Reduction Report was created based on the existing MRV protocol to ensures the consistency with the baseline calculation method.

The Results-Based Payment/Contribution (RBP/C) baseline used in this report differs from the National Forest Reference Emission Level for Deforestation and Forest Degradation (FREL), which was submitted to the UNFCCC and passed the technical assessment in 2016. The key distinction between FREL and the RBP/C baseline is in the reference period and the scope of



activities involved. FREL applies to the period of 1990–2012 whereas the RBP/C baseline applies to the period of 2006–2016. Another difference between these two measurement benchmarks is that the emissions reductions from peat decomposition included in FREL are not incorporated in the RBP/C baseline.

To support the implementation of RBP/C, Indonesia establishing a legal framework for carbon-related activities and schemes in Indonesia. In this regard, the Government of Indonesia took a major step by issuing Presidential Regulation No. 98/2021 on the Arrangement of Carbon Economic Value. To support this regulation, the following implementing regulations have been enacted:

- (i) Minister of Environment and Forestry Regulation No. 168/2022 on FOLU (Forestry and Other Land Use) Net Sink 2030.
- (ii) Minister of Environment and Forestry Regulation No. 21/2022 on the Implementation of Carbon Economic Value.
- (iii) Minister of Environment and Forestry Regulation No. 7/2023 on the Procedures for Carbon Trading in the Forestry Sector.

These ministerial regulations provide specific procedures and guidelines for carrying out carbon-related initiatives and policies. They focus on strengthening carbon governance and prioritizing the fulfilment of Indonesia's NDC targets. In particular, these regulations serve as the legal bases for ensuring that Indonesia will reach its FOLU Net Sink 2030 targets, which will contribute up to 60% of reductions in greenhouse gas emissions. Emissions reductions from deforestation and forest degradation are a major part of the FOLU Net Sink 2030 targets and will make a substantial contribution to overall emission reductions.

## 2. Results-Based Payment/Contribution Baseline of the Indonesia-Norway Partnership

### 2.1 Definitions Used

The definitions used in this report are consistent with those in the first Indonesian FREL. The definitions restated in this report include, among others: the definition of forest, deforestation, forest degradation, and baseline for Results-Based Payment (RBP) which will serve as the basis for determining a certain portion of the Results-Based Contributions (RBC).

#### 2.1.1 Forest

The Government of Indonesia through the Minister of Forestry Decree No. 14/2004 regarding A/R CDM, has set up the definition of forest as "Land with a minimum area of 0.25 hectares that contains trees with canopy cover of at least 30 percent that are capable of reaching a minimum height of 5 meters at maturity" (MoFor, 2004).

In this report, the term "**Forest**" refers to the "working definition" which is defined as follows: "a land area of more than 6.25 hectares with trees higher than 5 meters at maturity and a canopy cover of more than 30 percent." The delineation of forest areas is based on land-cover maps created by visually interpreting satellite images at a scale of 1:50,000. The minimum area for polygon delineation in these maps is 0.25 cm<sup>2</sup>, which corresponds to the minimum mapping unit of 6.25 hectares.

**Table 2.** Land cover classes used in the RBP/C baseline

No	Land cover	Abbreviation	Category	IPCC
1.	Primary dryland forest	PF	Natural forest	Forest
2.	Secondary dryland forest	SF	Natural forest	Forest
3.	Primary mangrove forest	PMF	Natural forest	Forest
4.	Secondary mangrove forest	SMF	Natural forest	Forest
5.	Primary swamp forest	PSF	Natural forest	Forest
6.	Secondary swamp forest	SSF	Natural forest	Forest
7.	Plantation forest	TP	Plantation forest	Forest
8.	Estate crop	EP	Non-forest	Crop land
9.	Pure dry agriculture	AUA	Non-forest	Crop land
10.	Mixed dry agriculture	MxUA	Non-forest	Crop land
11.	Dry shrub	Sr	Non-forest	Grassland
12.	Wet shrub	SSr	Non-forest	Grassland
13.	Savanna and grasses	Sv	Non-forest	Grassland
14.	Paddy Field	Rc	Non-forest	Crop land
15.	Open swamp	Sw	Non-forest	Wetland
16.	Fishpond/aquaculture	Po	Non-forest	Wetland
17.	Transmigration areas	Tr	Non-forest	Settlement
18.	Settlement areas	Se	Non-forest	Settlement
19.	Port and harbor	Ai	Non-forest	Other land

No	Land cover	Abbreviation	Category	IPCC
20.	Mining areas	Mn	Non-forest	Other land
21.	Bare ground	Br	Non-forest	Other land
22.	Open water	WB	Non-forest	Wetland
23.	Clouds and no-data	Ot	Non-forest	No data

The Forest used as the basis for calculation pertains to natural forests, as classified in the Ministry of Environment and Forestry's land cover map (**Table** ). These natural forests have been used in determining the Forest References Emissions Level. The classification comprises six distinct classes, encompassing primary dryland forest, secondary dryland forest, primary mangrove forest, secondary mangrove forest, primary swamp forest, and secondary swamp forest.

## 2.1.2 Deforestation

In this report, **deforestation** is specifically defined as the conversion of natural forest cover to other land-cover categories that occurs once at any given location. This definition encompasses scenarios where natural forest cover is transformed into plantation forests or non-forested lands.

## 2.1.3 Forest Degradation

**Forest degradation** refers to the process of transforming from primary forest classes, which include primary dryland, primary mangrove, and primary swamp forests, to secondary forest classes. This transition leads to a reduction in the amount of carbon stock within the forest due to human activities. The secondary forests that result from these transitions have undergone selective logging or experienced other disturbance events, such as fires and encroachment.

## 2.1.4 Baseline for Results-Based Payment/Contribution

The baseline for Results-Based Payment/Contribution (RBP/C), which has been constructed using historical forest dynamics data, is a benchmark for assessing Indonesia's performance in implementing REDD+ under the framework of the Indonesia-Norway Partnership. The performance of emission reductions is expressed in tonnes of CO<sub>2</sub>e per year. The technical definition of the RBP/C baseline adopted in this report is a projection of CO<sub>2</sub> gross emissions that is used as a reference to compare against actual emissions at a given point in time in the future. In accordance with the MRV protocol, the RBP/C baseline will be subject to periodic updates in an indicative manner every 5 years. These updates will consider any revisions made to Indonesia's FREL that have been submitted to the UNFCCC.

In order to be consistent with the first Indonesian FREL submitted to the UNFCCC, the definition of forests used in this report aligns with that provided in the aforementioned first FREL. The area of calculation was set to be limited to the extent of natural forest observed in 1990. However, it is important to note that the MRV Protocol document acknowledges the possibility of making certain modifications to this FREL. Any such modifications will be incorporated into the bilateral Results-Based Payment/Contribution framework.



## 2.2 Areas, Activities and Pools Covered

### 2.2.1 Areas Covered

RBP/C baseline calculation encompasses all natural forests in Indonesia, covering dryland, mangrove, and swamp forests from both primary and secondary classes. Based on this category, the area of all-natural forest in 2006 (start RBP/C period) is 96,454,143 hectares.

### 2.2.2 Activities Covered

RBP/C baseline calculation includes activities related to deforestation and forest degradation. However, other REDD+ activities such as sustainable management of forests, role of conservation, and enhancement of forest carbon stock are not considered in the calculation. Additionally, emissions from peat decomposition and peat fires are excluded in the calculation, in line with the Annex of MRV Protocol for the Indonesia-Norway Partnership on climate, forests and peat (see section “Activities, pools and gases included in the results-based payment/contribution”).

### 2.2.3 Pools and Gases

The RBP/C baseline calculation considers aboveground biomass (AGB) as the most significant carbon pool, and reports the greenhouse gas emissions associated with carbon dioxide (CO<sub>2</sub>).

## 2.3 Data

### 2.3.1 Activity Data

The activity data used for the report were derived from the series of land cover maps created by the Ministry of Environment and Forestry (MoEF). These maps are part of the National Forest Monitoring System (NFMS) and are accessible through the NFMS<sup>1</sup> website or online map services<sup>2</sup>. The datasets of land cover maps from 2006, 2009, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, and 2020 were used to analyze historical land cover changes and calculate emissions estimates. In order to ensure consistency with the definitions used, additional datasets from 1990, 1996, 2000, and 2003 land cover maps were also incorporated in the analysis.

### 2.3.2 Emission Factors

For the RBP/C baseline calculation, the emission factors used are the same as those utilized in the first Indonesian FREL. These emission factors were derived primarily from data obtained through the National Forest Inventory (NFI); a national program initiated by the Ministry of Forestry in 1989. The NFI continuously updates and monitors national forest resources. To

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<sup>1</sup> NFMS available at <https://nfms.menlhk.go.id/>

<sup>2</sup> Online map services available at [https://geoportal.menlhk.go.id/server/rest/services/Time\\_Series](https://geoportal.menlhk.go.id/server/rest/services/Time_Series)

complement the NFI data and address any critical data gaps that were not available for analysis, research and published data collected from various Indonesian sites were used.

The emission factors for deforestation and forest degradation, mainly Tier-2 EFs were used in the analysis. From 1989 until 2013, more than 3,900 clusters of sample plots have been developed which are distributed on 20x20 km, 10x10 km and 5x5 km grids across the country (Ditjen Planologi Kehutanan, 2014). Each cluster consists of a permanent sample plot (PSP) with a size of 1ha surrounded by 8 temporary sample plots (TSP). A total of 4,450 measurements of PSPs from NFI (1990-2013) across the country were available for data processing and analysis. Additional forest research data especially for mangrove forests in Indonesia had to be used since the amount of PSP records for this forest type was statistically not sufficient.

The AGB of individual trees in the plots were estimated using allometric model developed for tropical forest (Chave et al., 2005), which used diameter at breast height (DBH) and wood density (WD) of the species as the key parameters. However, the availability of local allometric models specific for six forest types was not given for all seven main islands of Indonesia so the generalized allometric model of Chave et al. (2005) was selected instead. This model has been found to perform equally well as local models in the Indonesian tropical forests (Rutishauser et al., 2013; Manuri et al., 2014). Further information regarding forest carbon stock can be found in the Annex 3<sup>3</sup>.

The emission factor for deforestation was calculated by using the losses of the carbon stock from the deforested forest, while the emission factor for the forest degradation was calculated by using the difference in carbon stock between primary forest and secondary forest. The conversion factor from C to CO<sub>2</sub> by using 44/12. Detailed emission factors used for deforestation and forest degradation can be found in Table and **Table** , respectively.

**Table 3.** Deforestation Emission Factors

Forest Classes	Emission Factors for Deforestation (tCO <sub>2</sub> ha <sup>-1</sup> )						
	JAWA	KALIMANTAN	MALUKU	BALI-NUSA TENGGERA	PAPUA	SULAWESI	SUMATERA
Primary Dryland Forest	458.8	464.7	519.9	473.3	412.4	474.7	463.3
Secondary Dryland Forest	294.1	350.7	383.1	280.6	311.2	356.2	314.3
Primary Mangrove Forest	455.2	455.2	455.2	455.2	455.2	455.2	455.2
Secondary Mangrove Forest	347.9	347.9	347.9	347.9	347.9	347.9	347.9
Primary Swamp Forest	332.4	474.0	332.4	332.4	308.4	369.8	380.9
Secondary Swamp Forest	274.8	294.1	274.8	274.8	251.3	221.3	261.1

Note: In cases where specific data for the emission factors by individual islands is not available, the National Average is utilized instead.

<sup>3</sup> Forest carbon stock information available at [https://redd.unfccc.int/media/frel\\_submission\\_by\\_indonesia\\_final.pdf](https://redd.unfccc.int/media/frel_submission_by_indonesia_final.pdf)

**Table 4.** Forest Degradation Emission Factors

Forest Classes	Emission Factors for Forest Degradation (tCO <sub>2</sub> ha <sup>-1</sup> )						
	JAWA	KALIMANTAN	MALUKU	BALI-NUSA TENGGARA	PAPUA	SULAWESI	SUMATERA
Primary Dryland Forest	164.7	114.0	136.8	192.7	101.3	118.5	149.0
Primary Mangrove Forest	107.3	107.3	107.3	107.3	107.3	107.3	107.3
Primary Swamp Forest	57.6	179.9	57.6	57.6	57.1	148.5	119.7

Note: In cases where specific data for the emission factors by individual islands is not available, the National Average is utilized instead.

For additional information, in 2020 the Emission Factor was updated and used in constructing calculations in the 2nd FRL Indonesia. However, to maintain consistency with the RBP/RBC Baseline, the emission factor used in this ERR is the same as the Emission Factor used in the Indonesia 3rd BUR and Technical Annex of 1st FREL.

## 2.4 Methodology and Procedures

### 2.4.1 Forest Cover Change Analysis

The annual forest cover change analysis involved overlaying all of the land cover maps from 1990 to 2020. Based on the working definition provided, deforestation is identified as the transformation of natural forests into other land cover classes, and this change must have occurred only once at any given location during the entire period, which spans from 2006/2007 to 2019/2020.

Forest degradation refers to the transformation of primary forests into secondary forests in the subsequent year. The Land Cover (LC) dataset consists of a series of data points ( $T_1$  to  $T_{1+n}$ ). Degraded forest is identified by comparing the LC of  $T_n$  (class of primary forests in the first period) to the LC of  $T_{n+1}$  (becoming class of secondary forests in the consecutive period). For a more in-depth understanding of the calculation process, please refer to Annex 1.

### 2.4.2 Reference Period

RBP/C baseline was determined using data from the reference period spanning from 2006/2007 to 2015/2016. The data source to produce the annual land cover map (e.g period 2015/2016), is Landsat imagery with acquisition date from June to July one year after. Therefore, the start date of RBP/C baseline period is from 2006/2007 (1 July 2006 - 30 June 2007), with the end date is on 2015/2016 (1 July 2015 - 30 June 2016).

The period selection has considered the following aspects: (1) availability of land-cover data that is transparent, accurate, complete, and consistent, (2) reflection of the general condition of forest transition in Indonesia, and (3) the length of time that could reflect the national circumstances, policy dynamics and impacts (biophysical, social, economic, political and spatial planning), as well as associated carbon emission. This RBP/C baseline interval period is arranged following the MRV protocol Annex: Detailed steps for calculating the results-based payments under the Indonesia-Norway forest partnership.

## 2.4.3 Baseline Calculation

The RBP/C baseline was calculated using the average annual emissions from deforestation and forest degradation during the period from 2006/2007 to 2015/2016. These historical emissions data served as the basis for establishing the RBP/C baseline.

## 2.5 Baseline Construction Results

### 2.5.1 Emission Estimates from Deforestation

The average annual emissions from deforestation during the period from 2006/2007 to 2015/2016 was 236.9 MtCO<sub>2</sub>-eq yr<sup>-1</sup> as shown in Figure 1.

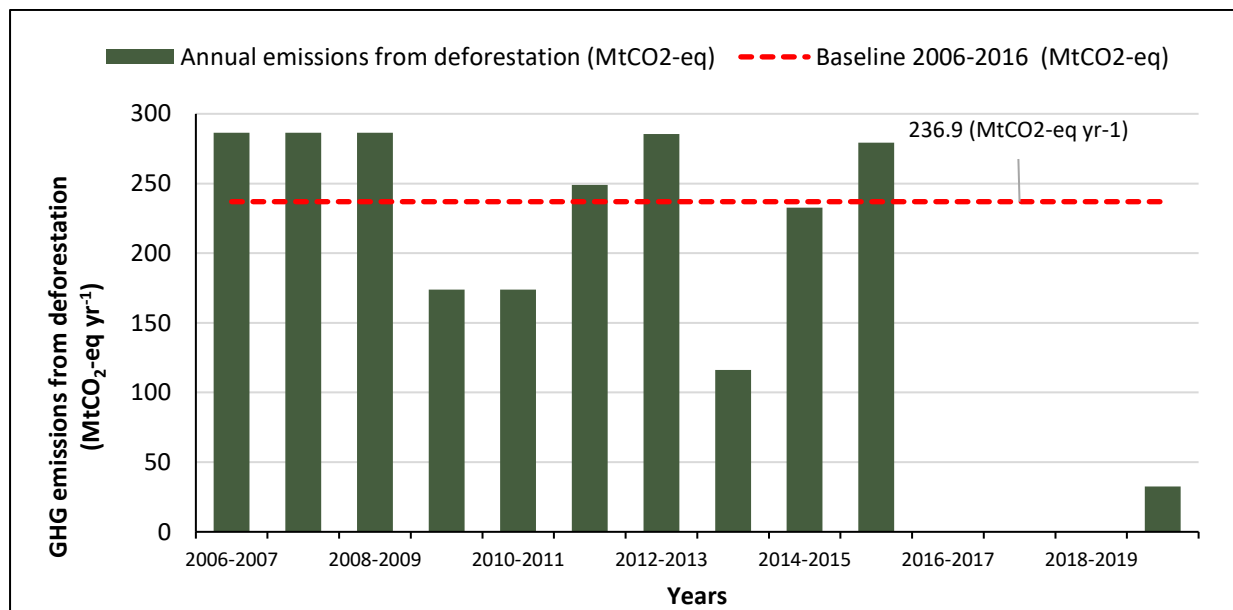


Figure 1. Average annual historical emissions from deforestation (millions tCO<sub>2</sub>-eq).

### 2.5.2 Emission Estimates from Forest Degradation

The annual emission from forest degradation during the period from 2006/2007 to 2015/2016 was 41.0 MtCO<sub>2</sub>-eq yr<sup>-1</sup> (see Error! Reference source not found.).

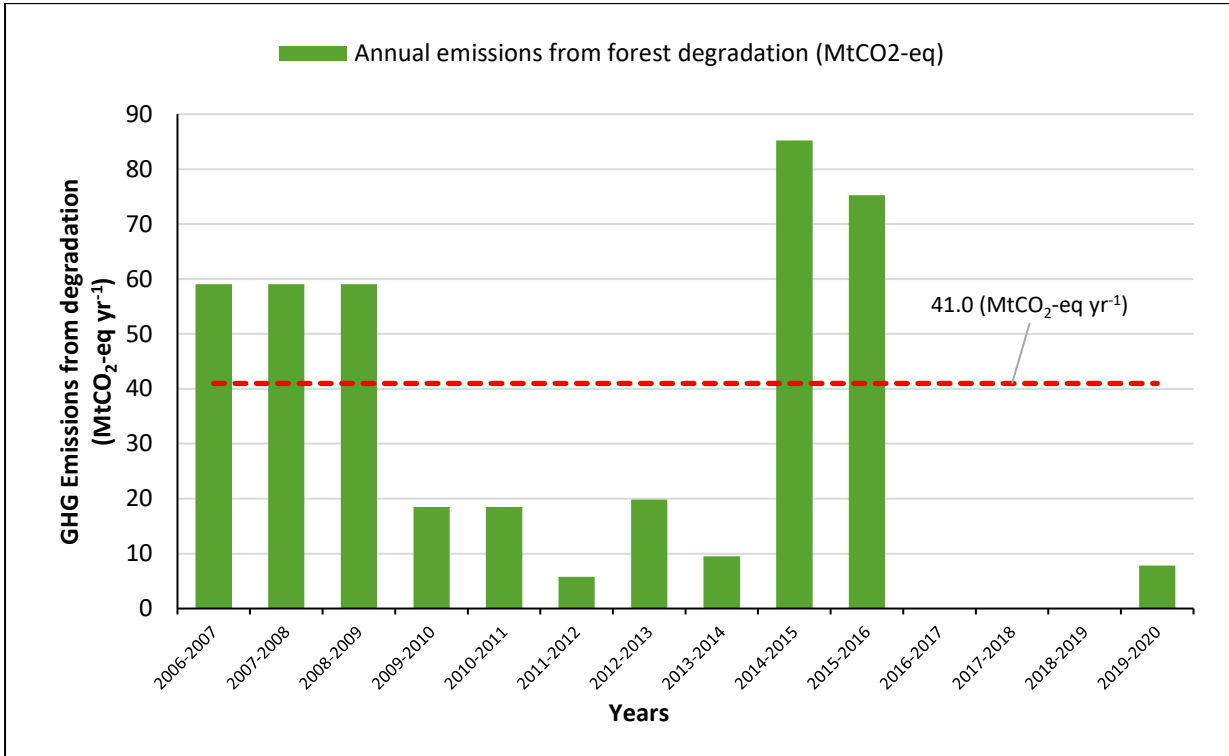
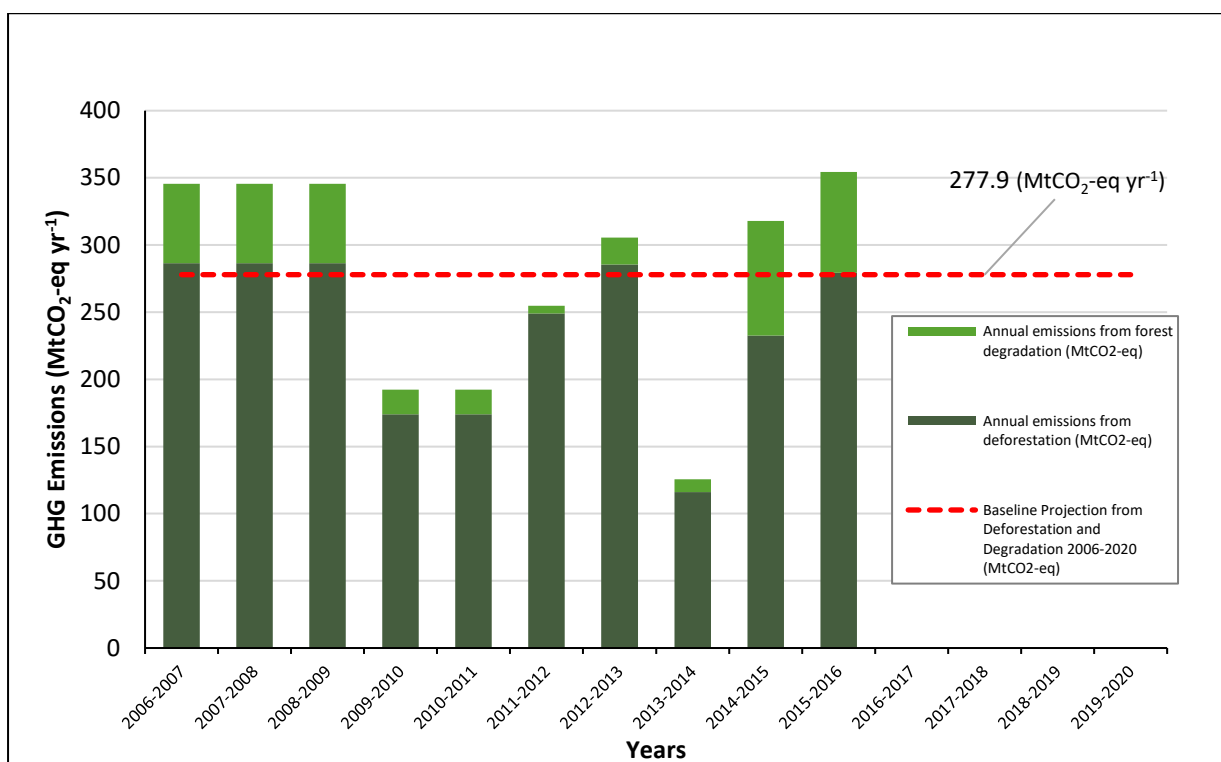


Figure 2. Average annual historical emissions from forest degradation (millions tCO<sub>2</sub>-eq).

## 2.6 Constructed and Projected RBP/C Baseline

During the period from 2006/2007 to 2015/2016, the annual total emissions from deforestation and forest degradation amounted to 277.9 MtCO<sub>2</sub>-eq yr<sup>-1</sup> (see Figure 2).



**Figure 2.** Average annual historical emissions from deforestation and forest degradation (million tCO<sub>2</sub>-eq) from 2006/2007 to 2015/2016 and the projected emissions from 2016/2017 to 2019/2020.

Baseline emissions from deforestation and forest degradation were calculated using annual emissions data from the period of 2006/2007 to 2015/2016, as presented in Table . The total annual emissions during the baseline period varied between 116.1 million tCO<sub>2</sub>-eq and 286.4 million tCO<sub>2</sub>-eq . The average annual emission from deforestation and forest degradation, used for establishing the RBP/C baseline was 277.9 million tCO<sub>2</sub>-eq .

**Table 5.** Historical (2006/2007 – 2015/2016) and projected (2016/2017 – 2019/2020) annual emissions from deforestation and forest degradation (tCO<sub>2</sub>-eq), calculated using historical data of 2006/2007 – 2015/2016

Year	Deforestation	Forest Degradation	Total annual emission	
2006-2007	286,399,781	59,051,617	286,399,781	Historical
2007-2008	286,399,781	59,051,617	286,399,781	
2008-2009	286,399,781	59,051,617	286,399,781	
2009-2010	173,890,857	18,510,520	173,890,857	
2010-2011	173,890,857	18,510,520	173,890,857	
2011-2012	248,936,401	5,805,289	248,936,401	
2012-2013	285,586,539	19,833,885	285,586,539	
2013-2014	116,066,230	9,515,931	116,066,230	
2014-2015	232,677,053	85,190,736	232,677,053	
2015-2016	279,220,589	75,225,065	279,220,589	
2016-2017	236,946,787	40,974,680	277,921,466	Baseline
2017-2018	236,946,787	40,974,680	277,921,466	
2018-2019	236,946,787	40,974,680	277,921,466	
2019-2020	236,946,787	40,974,680	277,921,466	

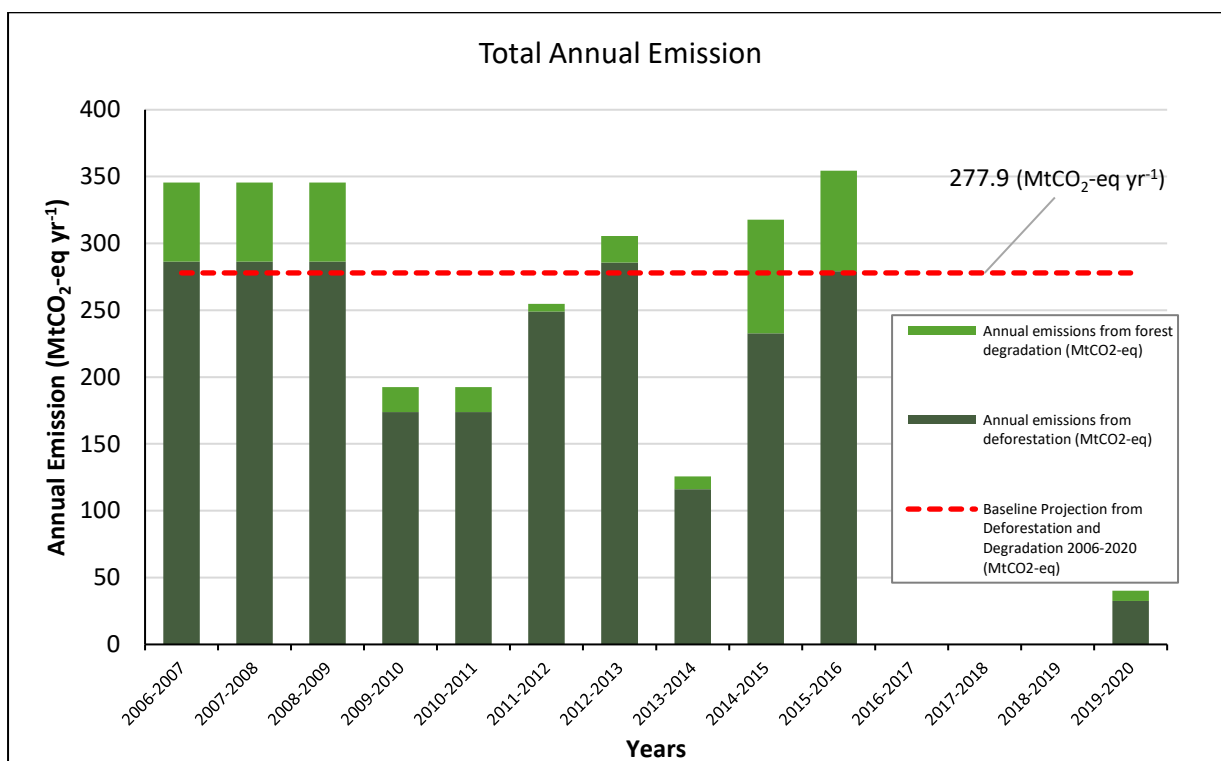
### 3. Results

Emission reductions are calculated by deducting baseline emissions from actual annual emissions. Point 2.4.3 on the RBP/C Baseline mentions that the baselines for deforestation and forest degradation are 236,946,787 tCO<sub>2</sub>-eq yr<sup>-1</sup> and 40,974,680 tCO<sub>2</sub>-eq yr<sup>-1</sup>, respectively.

**Table 6.** Emissions reductions from deforestation and forest degradation for periods of 2019/2020

Result Period	RBP/C Baseline (Million tCO <sub>2</sub> -eq)		Actual Emissions (Million tCO <sub>2</sub> -eq)		Result (Million tCO <sub>2</sub> -eq)		Total (MtCO <sub>2</sub> -eq)
	Deforestation	Degradation	Deforestation	Degradation	Deforestation	Degradation	
<b>2019/2020</b>	236.95	40.97	32.49	7.82	204.45	33.15	237.61

Based on that baseline, the actual emissions from deforestation and forest degradation for the periods 2019/2020 are shown in **Table** . The emission reduction in 2019/2020 was 237.61 million tCO<sub>2</sub>-eq.



**Figure 3.** Annual emissions from deforestation and forest degradation.

## 4. National Forest Monitoring System (NFMS)

The NFMS has been established since 1989 by the Ministry of Forestry through the NFI project. This project was carried out over several years in collaboration with the Government of Indonesia (GOI) and the Food and Agriculture Organization (FAO).

The primary purpose of the NFMS is forest resources monitoring. During the NFI project, the system incorporated the use of satellite imagery, mainly Landsat data, to create land cover maps. After the NFI project ended in 1997/1998, the responsibility for operational land cover mapping was transferred to the Forestry Planning Agency/Directorate General (DG) of Forestry Planning under the Ministry of Forestry.

The system evolved into the NFMS, which now produces land cover maps of Indonesia regularly. Initially, the land cover maps were generated every three years and later updated annually. These maps encompass 23 land cover classes, including categories for cloud cover/no-data. Figure 4 provides an example of Indonesia's land cover map. The NFMS is accessible online at <https://nfms.menlhk.go.id/> for data display, viewing, and simple analysis.

Since the early 1990s, the main data sources for the NFMS in Indonesia have been the Landsat 5 Thematic Mapper (TM) and Landsat 7 Enhanced Thematic Mapper Plus (ETM+). However, using optical remotely sensed data, including Landsat, in tropical regions like Indonesia has its challenges due to clouds and haze.



Nevertheless, since 2008, the United States Geological Survey (USGS) changed its Landsat data policy, making Landsat data freely available over the internet. Although most of the data have been available online since around 2009, this policy shift has been beneficial for Indonesia, as it has increased the availability of data for the NFMS. Approximately 218 scenes of Landsat data are used to cover the entirety of Indonesia within selected year intervals for the NFMS.

At the end of 2014, the Ministry of Forestry (now Ministry of Environment and Forestry/MoEF) was signed an MoU with the National Space Agency (LAPAN), called ORPA BRIN<sup>4</sup> now, to ensure the data sustainability on the NFMS. Under this agreement, LAPAN would provide mosaics of Landsat data covering Indonesia, primarily using Landsat imageries, including Landsat 8 Operational Land Imager (OLI), and additional Landsat 7 Enhanced Thematic Mapper Plus (ETM+), on a regular basis. Recently, ORPA BRIN has not only prepared Landsat mosaic data but also high-resolution imageries, such as SPOT 6/7 imagery. Since 2017, the MoEF has collaborated with ORPA BRIN and IPB University to develop deforestation alert system based on de-vegetation data and published on the SIMONTANA web regularly (every 8 days). The de-vegetation data also supports annual land cover and land cover changes updating, mainly for identifying deforestation and forest degradation.

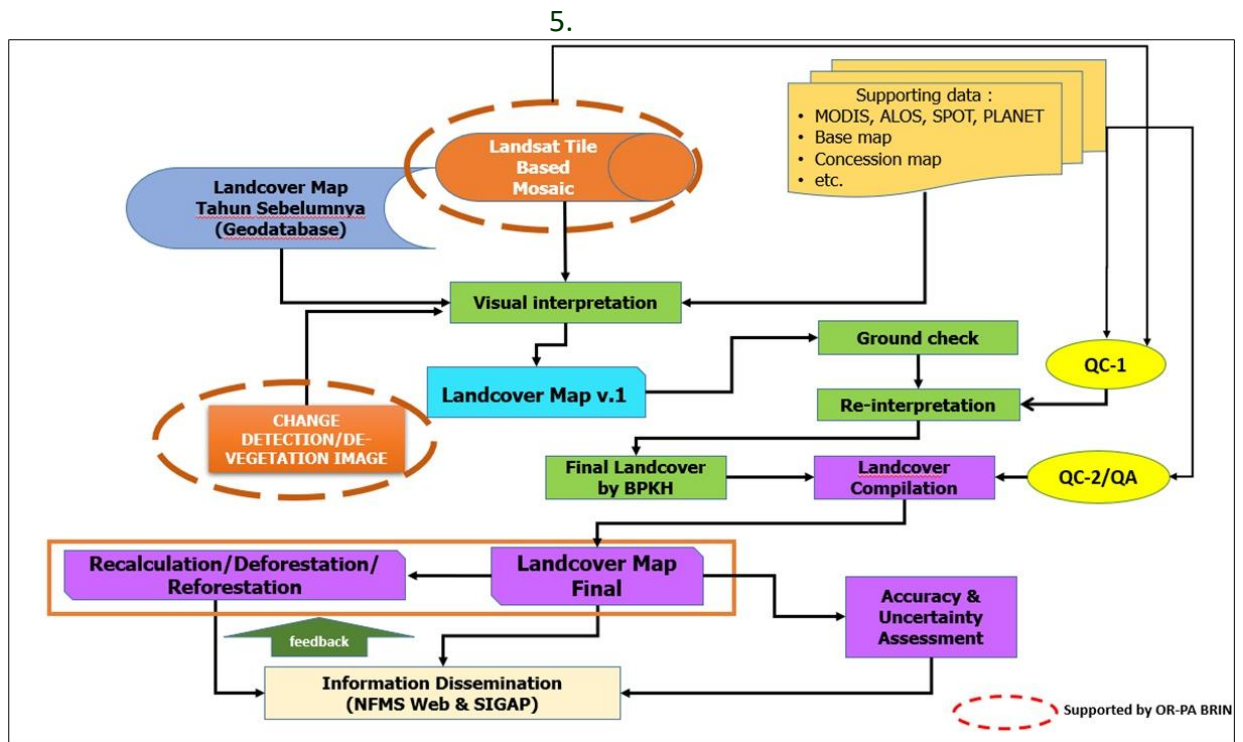
The 23 land cover classes in the NFMS were generated based on the physiognomy or appearance of bio-physical covers, which could be visually distinguished using Landsat remote sensing data at a 30-meter spatial resolution. The classification process primarily focused on the visual appearance of the land cover, rather than the probable land uses or covers. During the process of delineation several ancillary datasets were utilized as references to gather as much valuable information as possible for subsequent classification.

The visual classification process involved digitizing and interpreting key elements of the image on the screen. Using standard GIS software, features with distinctive existing appearances were carefully captured and manually delineated on the screen to create closed polygons and then assigned to designated land cover classes.

For the classification process, it is recommended to use a scale of 1:50,000 when utilizing multispectral bands (e.g., band 6-5-3). The minimum polygon unit size (Minimum Mapping Unit/MMU) is 6.25 hectares, which is equivalent to 2.5 cm x 2.5 cm at the maximum zoom screen of a scale of 1:50,000. At present, the national land cover map of Indonesia is produced at scale 1:50.000 and served at scale of 1:250,000.

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<sup>4</sup> The Research Organization for Aeronautics and Space (Indonesian: Organisasi Riset Penerbangan dan Antariksa, ORPA) is one of the research organizations under the umbrella of the National Research and Innovation Agency (Badan Riset dan Inovasi Nasional, BRIN). It was founded on 1 September 2021 as a transformation of the National Institute of Aeronautics and Space (Lembaga Penerbangan dan Antariksa Nasional, LAPAN) after LAPAN was liquidated into BRIN.



**Figure 4.** General Indonesian Land Cover map workflow

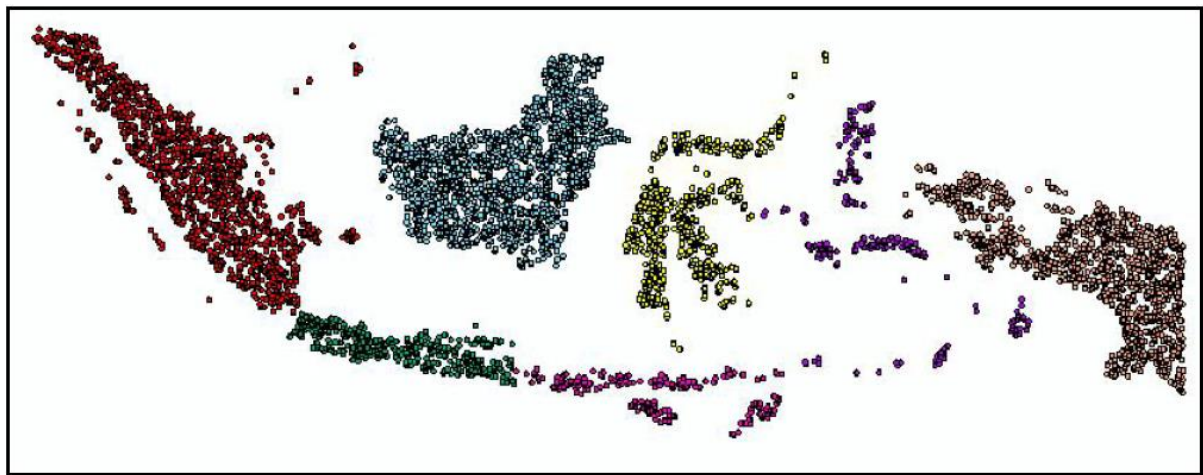
Quality control and quality assurance (QC/QA) for the land-cover data in the NFMS were carried out using imagery data that have higher quality than imagery data used as data source for producing land cover. Data of ground check and other supporting data also included in the QA/QC process. Additionally, assessments of accuracy and uncertainty in land cover and land cover changes utilized reference data based on a set of 5,000 - 10,000 sample points that corresponding to the time series of Landsat satellite image from 1990 to 2020. This validation approach has been implemented since 2018, as shown in Figure 5.

The Quality Assurance (QA) and Quality Control (QC) processes are carried out on the processes of producing land cover data, carbon stock data, and the GHG emission calculation process. For land cover data, QC is carried out at the regional office level at BPKH and QA is carried out by Forest Resources Inventory and Monitoring Directorate of MoEF. In the QA process by the Forest Resources Inventory and Monitoring Directorate, an assessment of overall accuracy and kappa analysis are also carried out using of 5000–10,000 samples.

For emission factors, QC is carried out at the plot level (PSP) by the regional office. The data generated at the plot level is in the form of biomass volume. Furthermore, hectare biomass volume data per stratum was converted using a certain allometric into carbon stock data by involving QC from academics of the University and the National Research and Innovation Agency Indonesia. Plot data from regional offices was compiled nationally and subjected to QC and QA by Dit. The QA process involves forest biometric experts from academics of the University and the National Research and Innovation Agency Indonesia.

For the GHG emission calculation process, QC was carried out involving the GHG Inventory & MRV Directorate and the Forest Resources Inventory and Monitoring Directorate. Each calculation involves at least 3 people or personnel independently. This process is then followed by a joint discussion of the results of each calculation. If there is a discrepancy, it will be traced until it finds a result that is not discrepant. As for QA, it is carried out by involving external experts from MRV specialist practitioners, academics, and the National Research and Innovation Agency Indonesia.

The selection of reference points throughout the country is done using a stratified simple random sampling technique. Sample stratification was calculated based on land cover classification. Furthermore, the establishment of reference points is also correlated with other data sources, such as SPOT 6 and 7 satellite imagery, minimum and maximum values of NDVI (Normalized Difference Vegetation Index), and very high-resolution satellite images from Google Earth.



**Figure 5.** Random sample points were distributed across Indonesia for accuracy assessment

A contingency table was developed to assess the error matrix by comparing the agreement and disagreement between interpretation results and the reference points. User accuracy and producer accuracy were calculated based on the matrix. From here, overall accuracy was subsequently calculated.

The NFMS portal is designed to integrate internet ability and forest resource information systems in a reciprocal manner to share information. The main objective is to promote good forest governance through transparency. The system ensures that uploaded information is kept up-to-date in real or near-real time, and it is maintained with completeness and correctness. Moreover, the NFMS encourages public participation by providing a facility for the public to access and benefit from shared information.

## 5. Ensuring Methodologies Align with the RBP/C Baseline

The calculation methodology aligned with the development of RBP/C Baseline, ensuring consistency in the methodologies generating activity data, emission factors, assumptions,

definitions, and procedures for estimating CO<sub>2</sub>e emissions from deforestation and forest degradation. The detailed components were as follows:

- REDD+ activities were considered, focusing on the most significant emissions from deforestation and forest degradation, in line with the RBP/C baseline development.
- Activity data was derived from the annual land cover map produced by the NFMS, in line with decision 4/CP 15. This map was generated using the same method as in the RBP/C Baseline.
- Emission factors were sourced from the data used in the RBP/C baseline and the first Indonesian FREL.
- The carbon pool presented is above-ground biomass, maintaining consistency with the carbon pool used in the RBP/C Baseline.

## 6. Necessary Information that Allows for the Reconstruction of the Results

Data needed for the reconstruction of the RBP/C baseline and the REDD+ results were derived from the following sites:

1. Data on forest cover, deforestation and forest degradation derived from land cover maps (using Landsat imageries) through NFMS for the years 1990, 1996, 2000, 2003, 2006, 2009, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, and 2020. These are available online<sup>5</sup>
2. Other related information can also be accessed online at <https://sigap.menlhk.go.id/sigap/>.
3. Complete information (spatial data and tables) for the provision of data that allows for the reconstruction of the RBP/C baseline and results of the REDD+ can be accessed by request. *(See Annex 1 for detailed information related to the reconstruction of the RBP/C baseline and REDD+ results.)*

## 7. Uncertainty and Plans of Improvement

### 7.1. Uncertainty Analysis

Uncertainty ( $U$ ) was determined in accordance with the IPCC 2006 Guidelines, specifically outlined in volume 1, Chapter 3. To calculate the combined uncertainty ( $U_j$ ) for activity  $j$ , which takes into account the uncertainties from Activity Data ( $EA$ ) and the emission factor ( $EE$ ), Equation 1 is used:

$$U_{ij} = \sqrt{EA_j^2 + EE_j^2} \quad (\text{Equation 1})$$

Uncertainties related to deforestation and forest degradation activity data were obtained from the overall accuracy assessment of the land cover map.

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<sup>5</sup> Forest cover, deforestation, and forest degradation available at [https://geoportal.menlhk.go.id/server/rest/services/Time\\_Series](https://geoportal.menlhk.go.id/server/rest/services/Time_Series) or <https://nfms.menlhk.go.id/>

The proportion of accuracy contribution ( $C_j$ ) for activity  $j$  was calculated using Equation 2, which involves the uncertainty ( $U_j$ ) associated with activity  $j$ , the total emissions that occurred in the corresponding activities ( $E_j$ ), and the total emissions from the corresponding year ( $E$ ):

$$C_j = (E_j * U_j)^2 / E \quad (\text{Equation 2})$$

The total uncertainty of each year ( $TU$ ) was obtained by taking the square root of the sum of the proportion of accuracy contribution ( $C_j$ ) for all activities using Equation 3:

$$TU = \sqrt{\sum C_j} \quad (\text{Equation 3})$$

The uncertainties of emission factor used in estimating carbon emissions were generated based on the standard error of carbon stock values from different forest types or classes in each major island or group of islands in Indonesia. The carbon stock values were estimated from NFI plots that have been established in seven major islands/groups of islands in the country.

**Table 7.** Calculation of Uncertainty for Emissions from Deforestation and Forest Degradation

Component	Unit	Year											
		2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2019-2020	
<b>Activity</b>	Deforestation	MtCO2	286.40	286.40	286.40	173.89	173.89	248.94	285.59	116.07	232.68	279.22	32.49
	Forest Degradation	MtCO2	59.05	59.05	59.05	18.51	18.51	5.81	19.83	9.52	85.19	75.23	7.82
	Total emissions	MtCO2	345.45	345.45	345.45	192.40	192.40	254.74	305.42	125.58	317.87	354.45	40.32
<b>Deforestation</b>	AD uncertainty	%	8.6	8.6	8.6	8.3	8.3	7.9	7.9	7.9	7.8	8.1	5.3
	EF uncertainty	%	17.6	17.6	17.6	17.6	17.6	17.6	17.6	17.6	17.6	17.6	17.6
	Combined uncertainty	%	19.62	19.62	19.62	19.49	19.49	19.32	19.32	19.32	19.28	19.40	18.41
	Contribution to Variance by Category in Year Base Year	%	264.51	264.51	264.51	310.21	310.21	356.46	326.38	318.86	199.17	233.64	220.18
	Percentage uncertainty in total inventory:	%	16.3	16.3	16.3	17.6	17.6	18.9	18.1	17.9	14.1	15.3	14.8
<b>Forest Degradation</b>	AD uncertainty	%	8.6	8.6	8.6	8.3	8.3	7.9	7.9	7.9	7.8	8.1	5.3
	EF uncertainty	%	24.9	24.9	24.9	24.9	24.9	24.9	24.9	24.9	24.9	24.9	24.9
	Combined uncertainty	%	26.38	26.38	26.38	26.28	26.28	26.16	26.16	26.16	26.13	26.22	25.49
	Contribution to Variance by Category in Year Base Year	%	20.33	20.33	20.33	6.39	6.39	0.36	2.89	3.93	49.03	30.96	24.47
	Percentage uncertainty in total inventory:	%	4.5	4.5	4.5	2.5	2.5	0.6	1.7	2.0	7.0	5.6	4.9
<b>Uncertainty</b>	Percentage uncertainty in total inventory:	%	16.9	16.9	16.9	17.8	17.8	18.9	18.1	18.0	15.8	16.3	15.6
	Uncertainty	MtCO2	58.30	58.30	58.30	34.23	34.23	48.12	55.42	22.56	50.08	57.66	6.31

The uncertainty for the parameter “activity data” (land cover) was improved significantly compared to the previous period (2015 – 2016), which is 8.1% to 5.3%. The accuracy assessment of land cover maps was performed based on randomly distributed reference points and the reference data for validating the land cover maps. The reference data sources used in this analysis were satellite images with a higher resolution than the satellite imagery used as a data source for land cover mapping, or better temporal resolution with multiple acquisitions. The total number of reference points used in the analysis for the period 1990-2016 were 10,000 sample points, randomly and proportionally distributed to all islands in Indonesia<sup>6</sup>. Afterward, an accuracy assessment conduct yearly and reported in the recalculation of Indonesia’s Land Cover Data Report (e.g. Rekalkulasi Penutupan Lahan Tahun 2020)<sup>7</sup>.

On the other hand, the uncertainty for the parameter “emission factor” varies between 4% to 42% depending on the specific island/group of islands and land cover classes considered. The

<sup>6</sup> Total number of reference sample point available at <https://nfms.menlhk.go.id/download/buku-akurasi-data-penutupan-lahan-nasional-tahun-1990-2016>.

<sup>7</sup> Sample of Indonesia’ land cover 2020 report available at <https://nfms.menlhk.go.id/download/rekalkulasi-penutupan-lahan-tahun-2020>

uncertainty of emission factors related to deforestation and forest degradation is determined from the sampling errors of the NFI from each forest cover class within each island/group of islands (Annex 4). **Table** , meanwhile, shows detailed results of uncertainty analysis for each assessment period.

Over the period from 2006 to 2016, the uncertainties in the emissions estimation showed improvement, declining from 16.9% in 2006 to 15.6% in 2019-2020. This improvement can be attributed to enhancements in the accuracy of activity data used in the estimation process. The uncertainties stemming from the activity data are often a result of potential misinterpretation of satellite imagery by the operators responsible for delineating the forest and land cover maps. However, efforts have been made to minimize these errors through various measures, including regular training and coordination, as well as the implementation of a robust Quality Assurance/Quality Control (QA/QC) process encompassing specific Standard Operating Procedures (SOPs) for data collection, processing, and mapping standardization<sup>8</sup>.

The uncertainties from the emission factors remained constant over time because all available NFI plot data from 1990 to 2014 were used for estimating carbon stock for all periods. The uncertainty from emission factors was generated from the sampling errors of the NFI data. It's important to note that the uncertainty analysis for the emission factors did not incorporate the errors associated with the allometric equation used for converting NFI measurement data into carbon stock values.

## 7.2. Plans of Improvement

Plan of improvement in the previous report, Indonesia mentioned that national MRV system has significantly strengthened over the years. This progress is particularly evident as demonstrated in the Technical Assessment and Technical Analysis conducted by the UNFCCC for Indonesia's BUR (Biennial Update Report) 3 document (Nov 2022) which it duly verified and validated. In those reports, several plans for future technical improvements consist of activity data, emission factors, methodologies used, and estimated uncertainty accuracy.

Remote sensing technology was utilized continuously to generate coverage for the total mainland area. Additionally, the emission factors for these activities are continuously updated through the compilation of existing research and by encouraging further research to anticipate any potential gaps.

Ongoing enhancement and improvement of the MRV system is crucial to prevent double counting and double reporting of emission reductions. To achieve this, the national registry system was developed and currently operates as one of Indonesia's main instruments to ensure good carbon governance. Furthermore, a web-based emission calculation monitoring system is currently under construction, with the objective of allowing robust, comprehensive, and consistent monitoring of emission reductions at all levels. In the meantime, an integrated information system is critical for preventing repetitive/redundant data entry and facilitating easy tracking of each actor's contributions to the country's climate action efforts. Plan of improvement mentioned above will be conducted to the next ERR which references the agreed

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<sup>8</sup> Quality assurance/quality control standard operating procedures available at <https://nfms.menlhk.go.id/download>.

or updated MRV protocol. The agreed or updated the MRV protocol will be proposed to enhance the integrity of the ER calculation to fulfill the TACCC principles.

## 8. Potential Results-Based Payment/Contribution


The Results-Based payment/contribution baseline for this report was established using the annual historical average level of each of the two performance indicators: emissions from deforestation and forest degradation. The baseline was developed based on data from the reference period covering the years 2006/2007 to 2015/2016 and remains valid up to the year 2019/2020.

Based on the MRV Protocol of Norway and Indonesia Partnership, both Parties have agreed terms to treat statistical uncertainty, reversal risk, and possibly other risk factors inclusion of Indonesia's ambition. This treatment term later simplifies called set-asides/deductions as has been stated in the Annex of MRV Protocol that was agreed by both parties Indonesia – Norway. From the reported emission reduction results, the following set-asides/deductions are used to determine the maximum number of emission reductions Indonesia can be rewarded for by Norway. The term of set-asides/deductions consist of the following details:

- a. From the reported emission reduction results, set-aside/deduction of 20% to reflect the risk of uncertainty in estimates;
- b. In terms of deduction to reflect the risk of leakage, Indonesia – Norway agreed to not include this deduction due to the baseline and performance of REDD+ in the Indonesia – Norway partnership being counted in the national-level accounting. Therefore, 0% deduction to reflect the risk of leakage is set. The 0% deduction from leakage was also consistently used in Indonesia's national FREL and REDD+ Performance in the 2<sup>nd</sup> BUR (Biennial Update Report) that was submitted to UNFCCC as Indonesia's approach for REDD+ implementation in the national level;
- c. In terms of reflecting Indonesia's ambition to reduce national GHG emissions, Indonesia and Norway agreed to deduct 15%.

As systems are developed over time, and policies and strategies are put in place to reduce uncertainty risk, risk of leakage, and reflection of Indonesia's ambition, the set-aside factor can be reduced. Based on the first reporting period under the Indonesia – Norway partnership, the total set aside factor of 35% will be applied.

As reported in Chapter 3. the total emissions reduced from deforestation and forest degradation in the periods of 2019/2020 amounted to **237,605,595 tCO<sub>2</sub>-eq**. To ensure consistent, complete, transparent, and accurate reporting of emission reductions resulting from reduced deforestation, Indonesia takes into account emission reductions that have been claimed at the same time as this reporting period (2019/2020). Based on the search and analysis that has been carried out, there are some indications of overlapping calculation areas in the ERR with several project proponents who have claimed emission reductions in the jurisdictional REDD+ and voluntary scheme. Those potential double-claimed areas in the period 2019/2020 is 8,675,140 Ha.



The scope of those report differs among projects, in terms of carbon pools, gases, activity, and methodologies (see Annex 5). Concerning those variations, the ER on those jurisdictional REDD+ and voluntary schemes becomes high, particularly in the peat soil calculation. Activities in the voluntary schemes generally were to avoid deforestation and forest degradation, not as in the ERR calculation. This ERR only measures deforestation and forest degradation activities with the carbon pool only from AGB. Based on that situation, and considering the conservative principle, we used the proportion of the wide area covered by the voluntary projects with the area measured for the ERR accounting.

This wide proportional approach is conservative due to considering the biggest proportion of emission reduction that could be gained inside the project area with the same size as the ERR calculation. The proportion of potentially double-claimed area is obtained from the area that has made ER claims compared to the total area covered in the ER calculation, which is the national natural forest area in 2006 (the beginning of the reference period). Next, the wide proportion is calculated by multiplying the proportion of the area that has the potential to double claim with Total ER in ERR.

Based on the explanation above, double claim indications for the 2019/2020 period amounted to 32,255,177 tCO<sub>2</sub>-eq. Considering the possibility of double claims, the total ER calculation results will be 205,350,419 tCO<sub>2</sub>-eq for the 2019/2020 period. The emission reduction results later deducted 35%. Therefore, the total net emission reductions that could potentially be awarded would be **133,477,772 tCO<sub>2</sub>-eq**.



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## Annex 1. Calculation of Emissions from Deforestation and Forest Degradation

Emission from deforestation and forest degradation was calculated using the following equation:

$$GE_{ij} = A_{ij} \times EF_j \quad (1)$$

Where:

$GE_{ij}$  = CO<sub>2</sub> emissions from deforested or degraded forest area-*i* at forest change class-*j*, in tonnes of CO<sub>2</sub>e (tCO<sub>2</sub>-eq);

$A_{ij}$  = deforested or degraded forest areas-*i* in forest change class-*j*, in hectares (ha);

$EF_j$  = Emission Factor from the loss of carbon stock due to change of forest class-*j*, owing to deforestation or forest degradation, in tonnes carbon per ha (tC ha<sup>-1</sup>);

For emission factors from deforestation and forest degradation, see Table Annex 1 and Table Annex 2.2 respectively.

Emission from deforestation and forest degradation at period *t* ( $GE_t$ ) was estimated using the following equation:

$$GE_t = \sum_{i=1}^N \sum_{j=1}^P GE_{ij} \quad (2)$$

Where:

$GE_{ij}$  = emission from deforested or degraded forest area-*i* in forest class *j* expressed in tCO<sub>2</sub>-eq  
*N* = the number of deforested or degraded forest area units at period *t* (from *t*<sub>0</sub> to *t*<sub>1</sub>), expressed without a unit.

*P* = the number of forest classes, which meet the natural forest criterion.

Table Annex 1.1. Deforestation Emission Factors

Forest Classes	Emission Factors of Deforestation (tCO <sub>2</sub> -eq)						
	JAWA	KALIMANTAN	MALUKU	BALI-NUSA TENGGERA	PAPUA	SULAWESI	SUMATERA
Primary Dryland Forest	458.8	464.7	519.9	473.3	412.4	474.7	463.3
Secondary Dryland Forest	294.1	350.7	383.1	280.6	311.2	356.2	314.3
Primary Mangrove Forest	455.2	455.2	455.2	455.2	455.2	455.2	455.2
Secondary Mangrove Forest	348.0	348.0	348.0	348.0	348.0	348.0	348.0
Primary Swamp Forest	332.5	474.0	332.5	332.5	308.4	369.8	380.9
Secondary Swamp Forest	274.8	294.1	274.8	274.8	251.3	221.3	261.1

\*) In cases where specific data for the emission factors by individual islands is not available, the National Average is utilized instead.

Table Annex 2.2. Forest Degradation Emission Factors

Forest Classes	Emission Factors of Forest Degradation (tCO <sub>2</sub> -eq)						
	JAWA	KALIMANTAN	MALUKU	BALI-NUSA TENGGERA	PAPUA	SULAWESI	SUMATERA
Primary Dryland Forest	164.7	114.0	136.8	192.7	101.3	118.5	149.0
Primary Mangrove Forest	107.3	107.3	107.3	107.3	107.3	107.3	107.3

Primay Swamp Forest	57.6	179.9	57.6	57.6	57.1	148.5	119.7
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\*) In cases where specific data for the emission factors by individual islands is not available, the National Average is utilized instead.

The estimation of emissions from deforestation and forest degradation, specifically from the loss of above-ground biomass, over a two-year period relies on the use of a land use transition matrix (LUTM). The LUTM is derived from a spatial analysis of a series of land cover maps, typically covering two consecutive years (e.g. 2019-2020). An example of the LUTM transition matrix for the period 2019-2020 is provided in Table annex 1.4

This matrix illustrates the changes between land cover classes from one year to the next, indicating how much land has changed from one class to another over the specified period. To calculate the emissions from the change of forest class-j to non-forest classes, Equation (1) is used. Similarly, the emissions from deforestation from primary dryland forest (class code 2001 (GE<sub>2001</sub>) in tCO<sub>2</sub>-eq can be calculated using Equation (3). The detailed class codes for the land cover data are provided in Table Annex 3.3. Land Cover Classes used in the Forest Reference Emission Level (FREL).

$$GE_{2001} = AD * EF \quad (3)$$

Where:

*AD* = the change of primary dryland forests (code 2001) to non-forests in the period in hectares; and

*EF* = the emission factor for deforestation of the corresponding class in tCO<sub>2</sub>-eq ha<sup>-1</sup> (see Table Annex 1.4 and 1.5 present examples of the emission matrix from deforestation of all forest classes in 2012-2013).

Table Annex 3.3. Land Cover Classes used in the Forest Reference Emission Level (FREL)

No	Land cover classes	Class Code	Abbreviation
1.	Primary dryland forest	2001	PF
2.	Secondary dryland forest	2002	SF
3.	Primary mangrove forest	2004	PMF
4.	Secondary mangrove forest	20041	SMF
5.	Primary swamp forest	2005	PSF
6.	Secondary swamp forest	20051	SSF
7.	Plantation forest	2006	TP
8.	Estate crop	2010	EP
9.	Pure dry agriculture	2009	AUA
10.	Mixed dry agriculture	20091	MxUA
11.	Dry shrub	2007	Sr
12.	Wet shrub	20071	SSr
13.	Savanna and Grasses	3000	Sv
14.	Paddy Field	20093	Rc
15.	Open swamp	50011	Sw
16.	Fish pond/aquaculture	20094	Po
17.	Transmigration areas	20122	Tr
18.	Settlement areas	2012	Se
19.	Port and harbor	20121	Ai
20.	Mining areas	20141	Mn
21.	Bare ground	2014	Br

No	Land cover classes	Class Code	Abbreviation
22.	Open water	5001	WB
23.	Clouds and no-data	2500	Ot

Emissions from the deforestation of other forest classes use similar equations with corresponding emission factors. Therefore, the total emission from deforestation of all different forest classes are estimated using Equation (4):

$$GE_t = GE_{2001} + GE_{2002} + GE_{2004} + GE_{2005} + GE_{20041} + GE_{20051} \quad (4)$$

Table Annex 4.4. Example of Land Use Transition Matrix of Deforestation in the Period of 2019-2020 (hectares).

LC Classes		LC 2019 (ha) Region Kalimantan							
Region Kalimantan LC 2020 (ha)		2001	2002	2004	2005	20041	20051	Total	
	2006		122.9247						122.9247
	2007		2,170.1117						2,170.1117
	2010		1,241.5965				2,546.8337	3,788.4302	
	2014	140.6387	12,820.4193	181.5175	21.4937	888.0764	12,491.8795	26,544.0252	
	20071						188.2724	188.2724	
	20092		151.1578					151.1578	
	20094					15.8481	155.9905	171.8386	
	20141		626.8447				140.7369	767.5816	
	50011						19.1299	19.1299	
Total		140.6387	17,133.0548	181.5175	21.4937	903.9245	15,542.8429	33,923.4721	

Table Annex 1.5. Example of CO<sub>2</sub> Emission Matrix from Deforestation due to the Loss of Above-Ground Biomass (AGB) in the Period 2019-2020 (tCO<sub>2</sub>-eq)

LC Classes		LC 2019 (tCO <sub>2</sub> e) Region Kalimantan							
Region Kalimantan LC 2020 (tCO <sub>2</sub> e)		2001	2002	2004	2005	20041	20051	Total	
	2006	-	43,106.3	-	-	-	-	-	43,106.3
	2007	-	760,997.8	-	-	-	-	-	760,997.8
	2010	-	435,393.3	-	-	-	749,012.2	1,184,405.5	
	2014	65,353.1	4,495,764.3	82,627.0	10,188.1	308,972.7	3,673,804.9	8,636,710.1	
	20071	-	-	-	-	-	55,370.1	55,370.1	
	20092	-	53,006.8	-	-	-	-	53,006.8	
	20094	-	-	-	-	5,513.8	45,876.1	51,389.8	
	20141	-	219,817.0	-	-	-	41,390.1	261,207.1	
	50011	-	-	-	-	-	5,626.0	5,626.0	
Total		65,353.12	6,008,085.50	82,626.97	10,188.07	314,486.49	4,571,079.38	11,051,819.53	

For calculation purposes, the LUTM presented in Table Annex 1.3 is summarized by islands, land cover classes, and year periods. For detailed information on the calculation of emissions from deforestation and forest degradation, refer to the respective tables in Annex 1.6 and Annex 1.9.

Table Annex 1.6. Activity Data for Deforestation

Island/Soil/ Land Cover	Deforestation (ha)							2019-2020
	2006-2009	2009-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	
<b>SUMATERA</b>	<b>1,420,549</b>	<b>502,062</b>	<b>367,706</b>	<b>307,579</b>	<b>151,461</b>	<b>210,212</b>	<b>213,258</b>	<b>16,872.26263</b>
<b>PEAT</b>	<b>433,076</b>	<b>204,652</b>	<b>108,510</b>	<b>82,362</b>	<b>65,608</b>	<b>90,962</b>	<b>32,841</b>	<b>6,601.95205</b>
Primary Dryland Forest							613	
Secondary Dryland Forest	14,920	2,708	3,691	512	314	986		
Primary Mangrove Forest	0					10	15	
Secondary Mangrove Forest	751	1,087	547	50	38	421	654	47.86696
Primary Swamp Forest	37,901	10,757	5,678	5,163	1,110	9,949	10,712	1,530.36200
Secondary Swamp Forest	379,503	190,100	98,595	76,637	64,146	79,596	20,846	5,023.72309
<b>MINERAL</b>	<b>987,473</b>	<b>297,410</b>	<b>259,195</b>	<b>225,217</b>	<b>85,854</b>	<b>119,250</b>	<b>180,417</b>	<b>10,270.31057</b>
Primary Dryland Forest	8,063	7,871	7,300	7,479	8,628	2,429	22,229	1,105.18019
Secondary Dryland Forest	752,153	181,813	202,431	188,383	57,801	83,576	128,923	6,844.42517
Primary Mangrove Forest	1,043	110	715	145	4	1,400	1,316	
Secondary Mangrove Forest	24,441	2,906	5,485	1,894	1,508	4,865	11,195	312.80007
Primary Swamp Forest	5,001	236	134	492	23	1,044	3,983	470.50290
Secondary Swamp Forest	196,772	104,473	43,130	26,823	17,889	25,935	12,771	1,537.40224
<b>KALIMANTAN</b>	<b>1,021,058</b>	<b>458,046</b>	<b>292,796</b>	<b>494,080</b>	<b>154,089</b>	<b>348,008</b>	<b>423,404</b>	<b>33,923.47214</b>
<b>PEAT</b>	<b>234,606</b>	<b>99,684</b>	<b>52,164</b>	<b>127,764</b>	<b>23,146</b>	<b>172,957</b>	<b>90,678</b>	<b>7,581.21389</b>
Primary Dryland Forest							367	
Secondary Dryland Forest	5,580	1,407	2,054	3,973	184	322		
Primary Mangrove Forest		213					0	
Secondary Mangrove Forest	341	19	66	159	20	106	19	19.12368
Primary Swamp Forest	3,837	2,058	339	4,556	503	3,446	9	21.49370
Secondary Swamp Forest	224,847	95,987	49,704	119,076	22,423	169,082	90,282	7,540.59652
<b>MINERAL</b>	<b>786,452</b>	<b>358,362</b>	<b>240,632</b>	<b>366,317</b>	<b>130,944</b>	<b>175,051</b>	<b>332,726</b>	<b>26,342.25825</b>
Primary Dryland Forest	2,968	362	6,968	11,088	1,967	1,870	5,504	140.63870
Secondary Dryland Forest	584,102	273,274	194,914	262,861	106,896	113,193	241,082	17,133.05478
Primary Mangrove Forest	493	133	164	593	10	116	452	181.51751
Secondary Mangrove Forest	22,061	3,608	8,768	5,791	3,828	5,674	11,547	884.80086
Primary Swamp Forest	3,237	7	600	122	28	516	577	
Secondary Swamp Forest	173,591	80,977	29,219	85,863	18,214	53,682	73,563	8,002.24640
<b>PAPUA</b>	<b>115,232</b>	<b>31,876</b>	<b>43,003</b>	<b>23,880</b>	<b>22,309</b>	<b>81,321</b>	<b>17,323</b>	<b>6,867.28605</b>
<b>PEAT</b>	<b>11,987</b>	<b>1,729</b>	<b>1,039</b>	<b>590</b>	<b>1,556</b>	<b>4,201</b>	<b>1,459</b>	<b>491.88689</b>
Primary Dryland Forest	48	229	590		75	254	98	77.54827
Secondary Dryland Forest	1,848	1,359	298	304	473	1,490	740	151.23212
Primary Mangrove Forest	52		37	22		18	0	
Secondary Mangrove Forest	212	10	49			0	0	3.54936
Primary Swamp Forest	4,911	105	66	264	642	1,309	271	51.38526
Secondary Swamp Forest	4,916	25			366	1,130	350	208.17189
<b>MINERAL</b>	<b>103,246</b>	<b>30,147</b>	<b>41,964</b>	<b>23,290</b>	<b>20,753</b>	<b>77,121</b>	<b>15,863</b>	<b>6,375.39915</b>
Primary Dryland Forest	17,442	14,118	9,116	3,892	5,654	19,268	4,820	1,615.57071
Secondary Dryland Forest	69,499	9,952	22,597	16,312	11,243	34,274	9,438	3,079.64490
Primary Mangrove Forest	49	88	173		599	1,276	0	92.81211
Secondary Mangrove Forest	372	339	238	106	31	165	0	82.19411
Primary Swamp Forest	8,403	4,974	1,532	1,931	1,129	4,859	1,422	147.01488
Secondary Swamp Forest	7,481	677	8,308	1,049	2,097	17,279	183	1,358.16244
<b>SULAWESI</b>	<b>140,533</b>	<b>74,658</b>	<b>19,448</b>	<b>46,192</b>	<b>16,950</b>	<b>56,839</b>	<b>91,981</b>	<b>15,677.38816</b>
<b>MINERAL</b>	<b>140,533</b>	<b>74,658</b>	<b>19,448</b>	<b>46,192</b>	<b>16,950</b>	<b>56,839</b>	<b>91,981</b>	<b>15,677.38816</b>
Primary Dryland Forest	4,327	18,996	1,892	6,782	1,729	6,727	17,285	4,405.41348
Secondary Dryland Forest	121,052	54,885	17,268	38,410	14,080	47,488	68,042	10,599.14491
Primary Mangrove Forest	193	116		60	200	60	619	8.15026
Secondary Mangrove Forest	3,722	556	223	860	708	2,221	5,131	664.67951
Primary Swamp Forest						91		
Secondary Swamp Forest	11,239	105	65	80	233	251	904	
<b>JAWA</b>	<b>13,244</b>	<b>6,100</b>	<b>1,294</b>	<b>4,349</b>	<b>12,976</b>	<b>4,495</b>	<b>5,015</b>	<b>34.30400</b>
<b>MINERAL</b>	<b>13,244</b>	<b>6,100</b>	<b>1,294</b>	<b>4,349</b>	<b>12,976</b>	<b>4,495</b>	<b>5,015</b>	<b>34.30400</b>
Primary Dryland Forest	84	150				81		
Secondary Dryland Forest	6,377	5,943	1,294	3,068	12,950	4,414	5,008	
Primary Mangrove Forest							8	
Secondary Mangrove Forest	6,783	7		1,280	26		0	34.30400
Primary Swamp Forest								
Secondary Swamp Forest								
<b>BALI NUSA</b>	<b>4,877</b>	<b>3,612</b>	<b>55,092</b>	<b>906</b>	<b>1,308</b>	<b>18,630</b>	<b>30,394</b>	<b>13,036.27568</b>
<b>MINERAL</b>	<b>4,877</b>	<b>3,612</b>	<b>55,092</b>	<b>906</b>	<b>1,308</b>	<b>18,630</b>	<b>30,394</b>	<b>13,036.27568</b>
Primary Dryland Forest	190	146	1,409		12	729	3,437	1,529.19688
Secondary Dryland Forest	4,687	3,194	52,111	864	1,288	17,512	24,493	11,442.88501
Primary Mangrove Forest		157	1,569			302	779	
Secondary Mangrove Forest		115	3	42	9	87	1,684	64.19379
Primary Swamp Forest								
Secondary Swamp Forest								
<b>MALUKU</b>	<b>25,965</b>	<b>24,687</b>	<b>6,713</b>	<b>7,001</b>	<b>3,962</b>	<b>16,780</b>	<b>44,391</b>	<b>10,066.33958</b>
<b>MINERAL</b>	<b>25,965</b>	<b>24,687</b>	<b>6,713</b>	<b>7,001</b>	<b>3,962</b>	<b>16,780</b>	<b>44,391</b>	<b>10,066.33958</b>
Primary Dryland Forest	309	1,732	10	10	0	599	4,476	143.88590
Secondary Dryland Forest	25,371	21,911	6,590	6,607	3,864	15,903	36,478	9,914.65129
Primary Mangrove Forest	188	1	112	60	75	11	782	
Secondary Mangrove Forest	48	22		324	22	225	2,522	7.80239
Primary Swamp Forest						41	63	
Secondary Swamp Forest	50	1,021					70	
<b>Grand Total</b>	<b>2,741,459</b>	<b>1,101,040</b>	<b>786,052</b>	<b>883,986</b>	<b>363,056</b>	<b>736,285</b>	<b>825,766</b>	<b>96,477.32822</b>
<b>Annual Rate</b>	<b>913,820</b>	<b>550,520</b>	<b>786,052</b>	<b>883,986</b>	<b>363,056</b>	<b>736,285</b>	<b>825,766</b>	<b>96,477.32822</b>



Table Annex 1.8. Activity Data for Forest Degradation

Island/Soil/ Land Cover	Forest Degradation (ha)							2019-2020
	2006-2009	2009-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	
<b>SUMATERA</b>	<b>70,409</b>	<b>45,449</b>	<b>2,346</b>	<b>14,795</b>	<b>1,166</b>	<b>39,162</b>	<b>227,384</b>	<b>625</b>
<b>PEAT</b>	<b>33,571</b>	<b>15,421</b>	<b>2,228</b>	<b>2,551</b>	<b>248</b>	<b>529</b>	<b>23,427</b>	
Primary Dryland Forest								
Primary Mangrove Forest	258					381	81	
Primary Swamp Forest	33,313	15,421	2,228	2,551	248	149	23,346	
<b>MINERAL</b>	<b>36,838</b>	<b>30,028</b>	<b>118</b>	<b>12,244</b>	<b>917</b>	<b>38,633</b>	<b>203,957</b>	<b>625</b>
Primary Dryland Forest	3,595	24,465	26	1,230	774	26,598	185,991	382
Primary Mangrove Forest	28,134	2,939		600		11,494	3,536	105
Primary Swamp Forest	5,109	2,624	93	10,414	144	541	14,431	137
<b>KALIMANTAN</b>	<b>70,608</b>	<b>18,019</b>	<b>10,210</b>	<b>4,720</b>	<b>37,644</b>	<b>163,874</b>	<b>74,153</b>	<b>13</b>
<b>PEAT</b>	<b>740</b>	<b>166</b>	<b>10,210</b>	<b>434</b>	<b>1,209</b>	<b>9,064</b>	<b>1,569</b>	
Primary Dryland Forest			10,210				37	
Primary Mangrove Forest					75			
Primary Swamp Forest	740	166		434	1,135	9,027	1,569	
<b>MINERAL</b>	<b>69,868</b>	<b>17,853</b>		<b>4,285</b>	<b>36,434</b>	<b>154,810</b>	<b>72,584</b>	<b>13</b>
Primary Dryland Forest	67,975	17,713		3,126	35,782	145,534	70,604	13
Primary Mangrove Forest	1,887			284	442	238	1,288	
Primary Swamp Forest	7	140		875	209	9,038	691	
<b>PAPUA</b>	<b>992,217</b>	<b>62,177</b>	<b>6,165</b>	<b>168,199</b>	<b>51,369</b>	<b>263,141</b>	<b>162,406</b>	<b>41,216</b>
<b>PEAT</b>	<b>47,726</b>	<b>5,941</b>	<b>710</b>	<b>14,287</b>	<b>3,116</b>	<b>8,739</b>	<b>5,965</b>	<b>1,290</b>
Primary Dryland Forest	14,533	535		4,573	330	8,108	2,199	277
Primary Mangrove Forest	3,205	255		3,887	4	325	1,084	193
Primary Swamp Forest	29,988	5,151	710	5,828	2,782	306	2,682	820
<b>MINERAL</b>	<b>944,491</b>	<b>56,236</b>	<b>5,455</b>	<b>153,912</b>	<b>48,253</b>	<b>254,402</b>	<b>156,442</b>	<b>39,926</b>
Primary Dryland Forest	817,699	37,989	1,009	138,898	29,573	249,465	135,226	33,187
Primary Mangrove Forest	5,547	53		2,642	2,769	568	2,354	1,744
Primary Swamp Forest	121,244	18,194	4,445	12,372	15,911	4,369	18,862	4,996
<b>SULAWESI</b>	<b>93,256</b>	<b>186,799</b>	<b>9,487</b>	<b>9,113</b>	<b>4,637</b>	<b>112,472</b>	<b>63,205</b>	<b>27,339</b>
<b>MINERAL</b>	<b>93,256</b>	<b>186,799</b>	<b>9,487</b>	<b>9,113</b>	<b>4,637</b>	<b>112,472</b>	<b>63,205</b>	<b>27,339</b>
Primary Dryland Forest	91,312	186,707	9,487	9,113	3,180	111,273	62,916	27,328
Primary Mangrove Forest	1,944	92			1,457	850	282	12
Primary Swamp Forest						349	7	
<b>JAWA</b>	<b>267,460</b>				<b>43</b>	<b>1,021</b>	<b>242</b>	
<b>MINERAL</b>	<b>267,460</b>				<b>43</b>	<b>1,021</b>	<b>242</b>	
Primary Dryland Forest	266,518				43	1,021	107	
Primary Mangrove Forest	942						87	
Primary Swamp Forest							48	
<b>BALI NUSA</b>	<b>59,491</b>	<b>2,107</b>	<b>15,010</b>	<b>255</b>		<b>71,062</b>	<b>29,379</b>	<b>2,944</b>
<b>MINERAL</b>	<b>59,491</b>	<b>2,107</b>	<b>15,010</b>	<b>255</b>		<b>71,062</b>	<b>29,379</b>	<b>2,944</b>
Primary Dryland Forest	59,457	2,107	14,387	255		69,946	28,310	2,944
Primary Mangrove Forest	33		624			1,117	1,069	
Primary Swamp Forest								
<b>MALUKU</b>	<b>5,266</b>	<b>7,460</b>		<b>153</b>	<b>398</b>	<b>48,005</b>	<b>39,764</b>	<b>13</b>
<b>MINERAL</b>	<b>5,266</b>	<b>7,460</b>		<b>153</b>	<b>398</b>	<b>48,005</b>	<b>39,764</b>	<b>13</b>
Primary Dryland Forest	56	7,375			41	45,665	38,719	13
Primary Mangrove Forest	5,210	85		153	357	1,618	928	
Primary Swamp Forest						722	117	
<b>Grand Total</b>	<b>1,558,707</b>	<b>322,009</b>	<b>43,218</b>	<b>197,235</b>	<b>95,256</b>	<b>698,738</b>	<b>596,533</b>	<b>72,149</b>
<b>Annual Rate</b>	<b>519,569</b>	<b>161,005</b>	<b>43,218</b>	<b>197,235</b>	<b>95,256</b>	<b>698,738</b>	<b>596,533</b>	<b>72,149</b>

Table Annex 1.9. Emissions from Forest Degradation

Island/Soil/ Land Cover	Emission from Forest Degradation (t CO2e)							
	2006-2009	2009-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2019-2020
<b>SUMATERA</b>	<b>8,181,356</b>	<b>6,121,462</b>	<b>281,552</b>	<b>1,799,670</b>	<b>162,207</b>	<b>5,320,510</b>	<b>32,628,700</b>	<b>84,672</b>
<b>PEAT</b>	<b>4,015,542</b>	<b>1,845,991</b>	<b>266,654</b>	<b>305,319</b>	<b>29,720</b>	<b>58,615</b>	<b>2,803,393</b>	-
Primary Dryland Forest	-	-	-	-	-	-	-	-
Primary Mangrove Forest	27,720	-	-	-	-	40,834	8,684	-
Primary Swamp Forest	3,987,823	1,845,991	266,654	305,319	29,720	17,781	2,794,710	-
<b>MINERAL</b>	<b>4,165,814</b>	<b>4,275,471</b>	<b>14,898</b>	<b>1,494,350</b>	<b>132,487</b>	<b>5,261,895</b>	<b>29,825,307</b>	<b>84,672.46</b>
Primary Dryland Forest	535,760	3,646,066	3,819	183,317	115,301	3,963,940	27,718,485	56,946.23
Primary Mangrove Forest	3,018,437	315,321	-	64,416	-	1,233,202	379,372	11,285.89
Primary Swamp Forest	611,617	314,083	11,078	1,246,617	17,186	64,753	1,727,450	16,440.35
<b>KALIMANTAN</b>	<b>8,086,973</b>	<b>2,074,535</b>	<b>1,164,151</b>	<b>622,504</b>	<b>4,377,050</b>	<b>19,872,956</b>	<b>8,594,868</b>	<b>1,451.40</b>
<b>PEAT</b>	<b>133,138</b>	<b>29,841</b>	<b>1,164,151</b>	<b>78,140</b>	<b>212,147</b>	<b>1,628,240</b>	<b>282,251</b>	-
Primary Dryland Forest	-	-	1,164,151	-	-	4,262	-	-
Primary Mangrove Forest	-	-	-	-	8,038	-	-	-
Primary Swamp Forest	133,138	29,841	-	78,140	204,109	1,623,978	282,251	-
<b>MINERAL</b>	<b>7,953,835</b>	<b>2,044,694</b>	-	<b>544,364</b>	<b>4,164,903</b>	<b>18,244,716</b>	<b>8,312,617</b>	<b>1,451.40</b>
Primary Dryland Forest	7,750,208	2,019,584	-	356,367	4,079,749	16,593,227	8,050,008	1,451.40
Primary Mangrove Forest	202,400	-	-	30,506	47,475	25,576	138,214	-
Primary Swamp Forest	1,227	25,110	-	157,491	37,680	1,625,913	124,395	-
<b>PAPUA</b>	<b>93,838,355</b>	<b>5,266,503</b>	<b>396,533</b>	<b>16,266,198</b>	<b>4,392,490</b>	<b>26,442,417</b>	<b>15,513,342</b>	<b>3,928,093.21</b>
<b>PEAT</b>	<b>3,527,501</b>	<b>375,592</b>	<b>40,539</b>	<b>1,212,743</b>	<b>192,663</b>	<b>873,279</b>	<b>492,067</b>	<b>95,535.39</b>
Primary Dryland Forest	1,471,483	54,155	-	463,009	33,453	820,951	222,620	28,010.12
Primary Mangrove Forest	343,864	27,369	-	417,003	383	34,853	116,332	20,707.73
Primary Swamp Forest	1,712,154	294,067	40,539	332,731	158,827	17,476	153,115	46,817.53
<b>MINERAL</b>	<b>90,310,854</b>	<b>4,890,911</b>	<b>355,994</b>	<b>15,053,455</b>	<b>4,199,827</b>	<b>25,569,137</b>	<b>15,021,275</b>	<b>3,832,557.82</b>
Primary Dryland Forest	82,793,340	3,846,429	102,203	14,063,626	2,994,316	25,258,734	13,691,810	3,360,271.75
Primary Mangrove Forest	595,164	5,717	-	283,437	297,083	60,964	252,544	187,071.41
Primary Swamp Forest	6,922,350	1,038,765	253,791	706,391	908,427	249,439	1,076,921	285,214.66
<b>SULAWESI</b>	-	-	-	-	-	-	-	-
<b>MINERAL</b>	<b>11,029,105</b>	<b>22,134,778</b>	<b>1,124,242</b>	<b>1,079,892</b>	<b>533,168</b>	<b>13,328,948</b>	<b>7,486,829</b>	<b>3,239,611.90</b>
Primary Dryland Forest	10,820,550	22,124,946	1,124,242	1,079,892	376,876	13,185,941	7,455,557	3,238,366.26
Primary Mangrove Forest	208,555	9,832	-	-	156,292	91,171	30,255	1,245.64
Primary Swamp Forest	-	-	-	-	-	51,837	1,018	-
<b>JAWA</b>	-	-	-	-	-	-	-	-
<b>MINERAL</b>	<b>43,993,108</b>	-	-	-	<b>7,153</b>	<b>168,090</b>	<b>29,675</b>	-
Primary Dryland Forest	43,892,065	-	-	-	7,153	168,090	17,554	-
Primary Mangrove Forest	101,043	-	-	-	-	-	9,345	-
Primary Swamp Forest	-	-	-	-	-	-	2,777	-
<b>BALI NUSA</b>	-	-	-	-	-	-	-	-
<b>MINERAL</b>	<b>11,459,327</b>	<b>405,877</b>	<b>2,838,811</b>	<b>49,185</b>	-	<b>13,596,350</b>	<b>5,569,179</b>	<b>567,169.69</b>
Primary Dryland Forest	11,455,750	405,877	2,771,894	49,185	-	13,476,552	5,454,481	567,169.69
Primary Mangrove Forest	3,577	-	66,917	-	-	119,798	114,698	-
Primary Swamp Forest	-	-	-	-	-	-	-	-
<b>MALUKU</b>	-	-	-	-	-	-	-	-
<b>MINERAL</b>	<b>566,627</b>	<b>1,017,884</b>	-	<b>16,436</b>	<b>43,864</b>	<b>6,461,465</b>	<b>5,402,471</b>	<b>1,718.06</b>
Primary Dryland Forest	7,654	1,008,801	-	-	5,550	6,246,289	5,296,195	1,718.06
Primary Mangrove Forest	558,972	9,082	-	16,436	38,314	173,638	99,562	-
Primary Swamp Forest	-	-	-	-	-	41,538	6,714	-
<b>Grand Total</b>	<b>177,154,851</b>	<b>37,021,039</b>	<b>5,805,289</b>	<b>19,833,885</b>	<b>9,515,931</b>	<b>85,190,736</b>	<b>75,225,065</b>	<b>7,822,717</b>
<b>Annual Rate</b>	<b>59,051,617</b>	<b>18,510,520</b>	<b>5,805,289</b>	<b>19,833,885</b>	<b>9,515,931</b>	<b>85,190,736</b>	<b>75,225,065</b>	<b>7,822,717</b>



## Annex 2. Calculation of Emissions from Peat Decomposition

Emissions from peat decomposition were reported in the technical annex of the Biennial Update Report (BUR) until 2020. The technical annex of the BUR also contains an explanation of the calculations involved. The following seeks to clarify the calculation process followed to obtain the achievement figures in 2018 and 2019.

**Peat decomposition:** Process whereby peat changes form due to declining water levels resulting from deforestation, degradation activities, and land utilization on peatlands.

**Inherited emissions:** Continuous release of greenhouse gases resulting from peat decomposition after peatlands are drained due to the conversion and/or utilization of peat forests for other land uses. These emissions persist until either the peatland is entirely decomposed or fully rewetted. As a consequence, emissions are passed on from one disturbance to another (inherited). The total emissions from peat decomposition consist of the accumulated emissions from 1990 onwards.

**Emission factors for the calculation of emissions due to peat decomposition:** The emission factors utilized for calculating peat decomposition emissions are based on the information provided in the document titled "2013 Supplement to the IPCC 2006 Guidelines for National GHG Inventory: Wetlands (2014)."

The emission factors are applied with the assumption that all utilized areas are drained. For example, in a scenario where there is a transition from primary swamp forest to secondary swamp forest, the mean emission factor of the two land cover types is used, calculated as  $(0 + 19) / 2 = 9.5 \text{ t CO}_2\text{-eq ha}^{-1} \text{ yr}^{-1}$ . This approach assumes that the transition occurs gradually over the transition period, rather than abruptly in the first or last year of the period.

Efforts to reduce emissions from peat decomposition require consistent and serious mitigation activities. These activities include peatland rewetting, establishment of water management systems for peatlands, efforts to reduce deforestation and forest degradation, and measures to prevent fires on peatlands.

The calculation of emissions from peat decomposition in a specific year, while deforestation and forest degradation are underway, adheres to the same basis used for calculating emissions from deforestation and forest degradation. However, it includes the consideration of inherited emissions. This is because when deforestation and forest degradation take place on peat forests, emissions result from the loss of above-ground biomass (AGB) at the time of conversion, as described earlier.

Additionally, there are subsequent emissions from peat decomposition at the time of deforestation and forest degradation. Furthermore, the deforested and degraded peat forests will continue to release CO<sub>2</sub> emissions in the following years, known as inherited emissions from peat decomposition. The emissions from peat decomposition are calculated using the following Equation:

$$PDE_{ijt} = A_{ijt} \times EF_j$$

Where:  $PDE_{ijt}$  is Peat Decomposition Emission (PDE), i.e. CO<sub>2</sub> emissions (tCO<sub>2</sub>-eq yr<sup>-1</sup>) from peat decomposition occurring in peat forest area- $i$  that changed into land-cover type- $j$  within the time period- $t$ ;  $A_{ijt}$  is the area- $i$  of peat forest that changed into land-cover type- $j$  within the time period- $t$ ;  $EF_j$  is the emission factor from the decomposition of peat forest that changed into land-cover class- $j$  (tCO<sub>2</sub>-eq ha<sup>-1</sup> yr<sup>-1</sup>).

Since 1990, emissions from peat decomposition have been consistently calculated in line with deforestation and forest degradation activities. The base calculation for peatland emissions considers the area that was forested peatland in 1990. The emission baseline for peat decomposition in the Forest Reference Emission Level (FREL) was estimated using a linear equation approach. Over time, this estimate will be refined and improved through a stepwise process, aiming to achieve a more precise and accurate estimate for future implementation.

The decomposition process in organic soil produces significant carbon emissions, particularly when the organic soil is drained. Exposure to aerobic conditions causes oxidation, resulting in the emission of CO<sub>2</sub>. When forested peatland is converted to other land uses, the organic soils continue to decompose over several years. These emissions persist and are inherited for years after the initial disturbance. Consequently, emissions from peat decomposition will continuously increase as more peatland gets deforested. To ensure consistency, the data, methodologies, and procedures utilized for calculating the results presented in this report align with those used when establishing the FREL.

For example, in the land cover transition matrix of peatlands in the 2012-2013 period, the change from primary swamp forest (PSF) to swamp shrubs (SSr) was 3,379 hectares (see Table Annex 2.1, column 5, line 10). This serves as the activity data for analysis and calculation purposes. The emission factor used for this land cover transition (Table Annex 2.2, column 5, line 10), was the mean of the emission factors of the two land cover types, in this case (0+19)/2 or equal to 9.5 tonnes of CO<sub>2</sub>-eq yr<sup>-1</sup>. Based on the given activity data of 3,379 hectares and the emission factor of 9.5 tonnes of CO<sub>2</sub>-eq ha<sup>-1</sup>, the emissions from peat decomposition resulting from this deforestation event amounted to 32,102 tonnes of CO<sub>2</sub> (see Table Annex 2.3. column 5, line 10). In subsequent years, the emissions from peat decomposition originating from the swamp shrubs continue as inherited emissions at a constant rate of 19 tonnes of CO<sub>2</sub>-eq yr<sup>-1</sup>. However, it's important to note that if the swamp shrubs are further converted to a different land use type with a distinct emission factor, the emission rate will change accordingly.

Table Annex 2.1. Land Cover Transition Matrix of Peatlands in 2012-2013 (hectares)

LC	2012																						Grand Total	
	PF	SF	PMF	SMF	PSF	SSF	TP	Sr	EP	SSr	AUA	MUA	Rc	Sv	Po	Sw	Se	Ai	Tr	Br	Mn	WB		Ot
PF	372,446			1		16																		372,463
SF	4,573	292,000				19																		296,592
PMF			232,928																					232,928
SMF			3,887	89,838																				93,724
PSF		2			2,124,918																			2,124,920
SSF		1,145		37	10,206	3,368,605	755	329	115	10,881		224									429			3,392,726
TP		31		50	585	27,950	517,985	4,548	1,420	19,059	115	518									46,389			618,650
Sr		1,121				1,068		106,438																108,641
EP		105		10	15	19,188	2,226	2,092	992,893	42,555	89	35	6,467								26,090			1,091,765
SSr		342	22	137	3,379	57,595	276	206	515	1,791,213						5,131						97		1,858,913
AUA		8,890				1,186			598	1,884	87,988											238		100,784
MUA		2,103				490		55,956		4,378	2,787	120,391												186,105
Rc										33				51,952										51,985
Sv															31,703									31,703
Po															1,555									1,555
Sw																95,234								95,234
Se																	5,014							5,014
Ai																			72					72
Tr																				669				669
Br		959		33	6,104	93,206	28,124	1,077	4,153	11,531	5	86	109									320,660		466,046
Mn		28				554				3											1,823			2,408
WB																							824	824
Ot																								-
Grand Total	377,019	306,726	236,837	90,106	2,145,207	3,569,878	549,366	170,647	999,694	1,881,538	90,983	121,267	58,128	31,703	1,555	100,365	5,014	72	669	1,823	393,902	824	-	11,133,321



To construct the reference emission level for the period 2017-2020, the same method as in the first FREL document was utilized. This uses linear projection with the equation  $y = 6,706,744.03x - 13,266,946,368.06$ , where 'y' represents the estimated emissions and 'x' represents the corresponding year. The coefficient of determination ( $R^2$ ) for this linear projection was 0.97, indicating a strong correlation. The reference period for this analysis spanned from 2006/2007 to 2015/2016 (See Table Annex 2.4 and Figure Annex 2.1.)

Table Annex 2.4. Emission from Peat Decomposition

Year	Peat Decomposition	Actual Emission	Result
2007	200,067,598		
2008	200,067,598		
2009	200,067,598		
2010	215,742,080		
2011	215,742,080		
2012	226,109,789		
2013	234,152,020		
2014	240,799,350		
2015	248,530,578		
2016	255,413,778		
2017	260,556,280	<u>256,741,233</u>	3,815,047
2018	267,263,024	<u>270,321,401</u>	-3,058,377
2019	273,969,768	<u>280,910,820</u>	-6,941,052
2020	280,676,512	<u>281,437,790</u>	-761,278

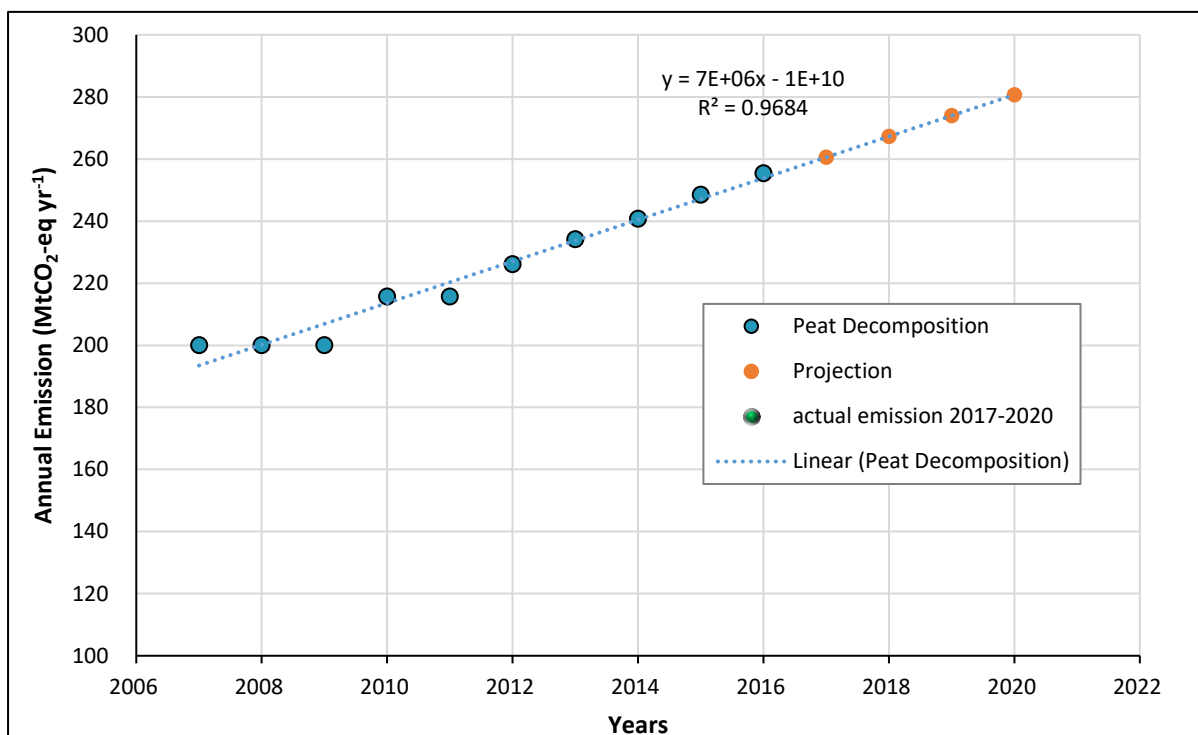


Figure Annex 2.1. Emission Level from Peat Decomposition

### Emission reduction from peat decomposition in 2017/2018

In 2017/2018, actual peat decomposition emissions were measured at 270,321,401 tCO<sub>2</sub>e--eq. Based on historical emissions in the reference emission level for the period 2006-2016, the 2017/2018 emissions were projected to be 267,263,024 tCO<sub>2</sub>-eq. As such, the **emission reduction for this period amounted to -3,058,377 tCO<sub>2</sub>-eq.**

### Emission reduction from peat decomposition in 2019/2020

In 2019/2020, actual peat decomposition emissions were measured at 281,437,790 tCO<sub>2</sub>-eq. Based on historical emissions in the reference emission level for the period 2006-2016, the 2019/2020 emissions were projected to be 280,676,512 tCO<sub>2</sub>-eq. As such, the **emission reduction for this period amounted to -761,278 tCO<sub>2</sub>-eq.**

### Annex 3. Calculation of Emissions from Peat Fires

Emissions from peat fires were not included in Indonesia's first FREL calculation, However, according to the MRV protocol, emissions from peat fires should be reported. In this report, fire data have been utilized, incorporating significant improvements through the visual delineation of burnt areas using Landsat imagery.

According to the IPCC Wetlands Supplement (IPCC, 2014), emissions from fires in organic soils are calculated using the following formula:

$$L_{fire} = A \times MB \times CF \times G_{ef}$$

where,  $L_{fire}$  is emissions from peat fires, A is burnt peat area, MB is the mass of fuel available for combustion, CF is the combustion factor (default factor = 1.0) and  $G_{ef}$  is the emission factor.

The accurate estimation of burnt areas is crucial for assessing the national greenhouse gas (GHG) emission level, as these areas represent a major source of emissions. The use of a robust and standardized method for producing annual burnt area maps is essential.

The Ministry of Environment and Forestry (MoEF) undertook mapping of burnt areas based on remote sensing data from 2000 to 2020 (MoEF, 2021). During this period, the largest extents of burnt area were recorded in 2006 and 2015, amounting to 3.9 million hectares and 2.6 million hectares respectively. The majority of fires occurred in mineral soils, **with only approximately 30% in peatlands**. However, **it is important to note that most fires occurred in non-forest land cover types, while forest cover types accounted for only between 2% to 13% of the fire occurrences** (Figure Annex 3.1).

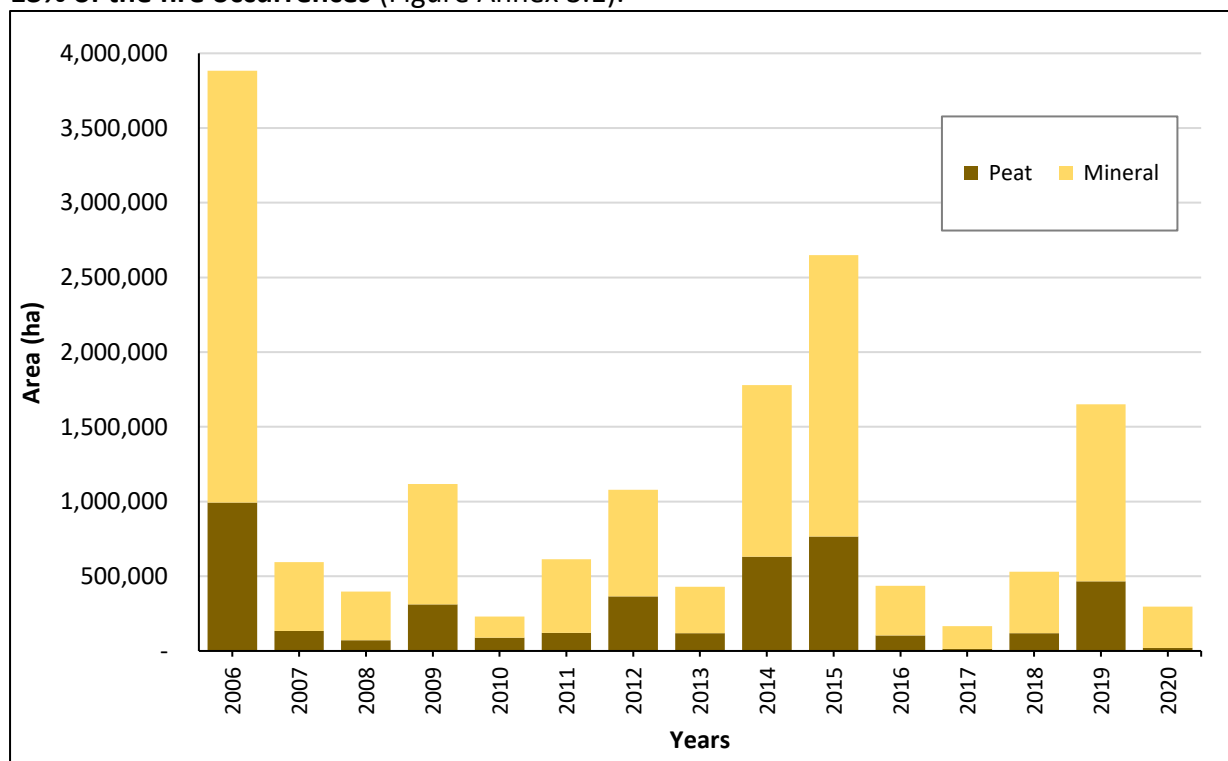
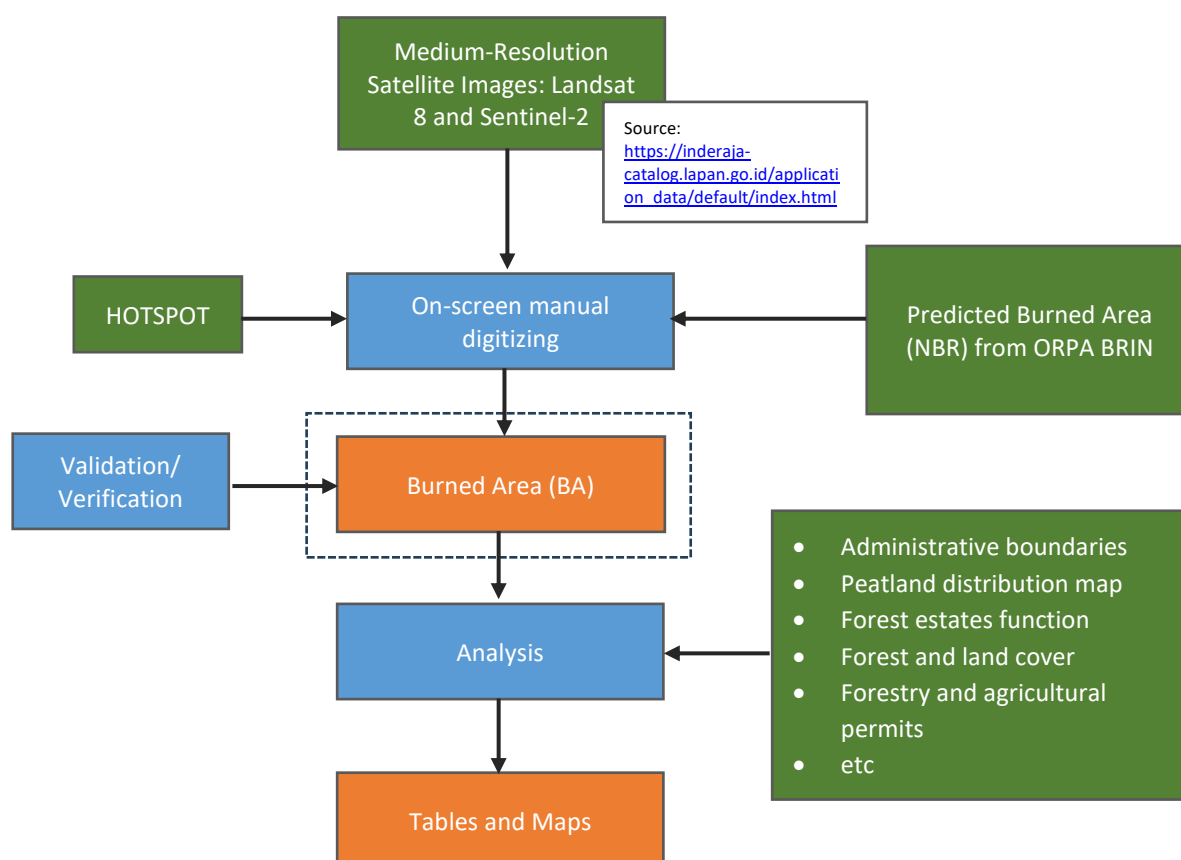


Figure Annex 3.1. Estimates of burnt area 2006-2020 (MoEF, 2021)

The classification method for identifying burnt areas was enhanced by incorporating visual interpretation of medium-resolution imageries, such as Landsat 5/7/8 with 30m resolution, and Sentinel 2A and 2B with 20m resolution. To support and validate the identification of burn scars, several additional datasets were utilized. These included MODIS and NOAA hotspot data, ground truth data, and a burnt area model based on the Normalized Burn Ratio (NBR). The combination of these datasets improves the accuracy and reliability of identifying burnt areas and their extent.

Visual interpretation of the satellite imageries was conducted at a map scale of 1:25,000 – 1:50,000 to achieve good resolution for published maps at scale 1:50,000 to 1:250,000. The minimum burnt area polygon identified was 0.5 cm x 0.25 cm at a map scale of 1:50,000, equivalent to a minimum area of 6.25 hectares. The classification of each burnt area included the delineation of the polygon with 3 levels of accuracy, i.e. high, medium, and low.

High level accuracy was determined when satellite imageries, hotspot data and ground truth data confirmed the occurrence of fire within the polygon. Medium-level accuracy was assigned when only hotspots and burn scars were detected in the satellite imagery. On the other hand, if fire was observed solely in satellite imageries, the polygon was categorized as having low-level accuracy regarding fires. The procedure for determining burnt peat areas is depicted below (Figure Annex 3.2).



**Figure Annex 3.2.** Procedure for estimating burnt peat area (MoEF, 2021)

### **Mass of fuel available for combustion**

The mass of fuel available for combustion (MB) is calculated by multiplying the mean depth of burnt peat (D) by the bulk density (BD). Assuming that the average depth of peat burnt by fire is 0.33 meters and the bulk density is 0.153 ton/m<sup>3</sup>, the resulting mass available for combustion is thus 0.05049 ton/m<sup>2</sup> or 504.9 ton/ha.

### **Emission factor**

The CO<sub>2</sub> emission factor ( $G_{ef}$ ) can be indirectly estimated from the organic carbon content ( $C_{org}$ ) as a percentage of weight. The relationship between the CO<sub>2</sub> emission factor and the organic carbon content is expressed by the following equation:

$$G_{ef} = C_{org} \times 3.67$$

The organic carbon content ( $C_{org}$ ) can be estimated using the following equation:

$$C_{org} = \frac{(1 - M_{ash}/M_s)}{1.724} \times 3.67$$

Where the mass of soil solids ( $M_s$ ) is equal to the accumulated mass of ash ( $M_{ash}$ ) and mass of organic matter. The ratio of  $M_{ash}$  to  $M_s$  is 14.04%, which represents the mean ash content of three peat types: Sapric (4.98%), Hemic (21.28%), and Fibric (15.85%).

To convert the organic matter estimate to organic carbon content, an adjustment factor of 1/1.724 is used. Based on this factor, the estimated organic carbon content, or  $C_{org}$ , is 49.86% (kg/kg), which is equivalent to 498.6 grams of carbon per kg of dry matter burnt.

If the value of organic carbon content is converted to CO<sub>2</sub>-eq, it would be multiplied by the conversion factor of 3.67, thus  $C_{org} \times 3.67 = 1,828.2$  CO<sub>2</sub> g/kg of dry matter burnt or 1,828.2 CO<sub>2</sub> kg/ton of dry matter burnt. Assuming that 1 hectares of peat is burnt, the resultant CO<sub>2</sub> emissions released to the atmosphere are calculated as follows:

$$\begin{aligned} L_{fire} &= A \times MB \times CF \times G_{ef} \\ &= 1 \text{ ha} \times 504.9 \text{ t/ha} \times 1,828.2 \text{ kg/t} \\ &= 923,058.18 \text{ kg/ha} \\ &= 923.1 \text{ tCO}_2\text{-eq/ha} \end{aligned}$$

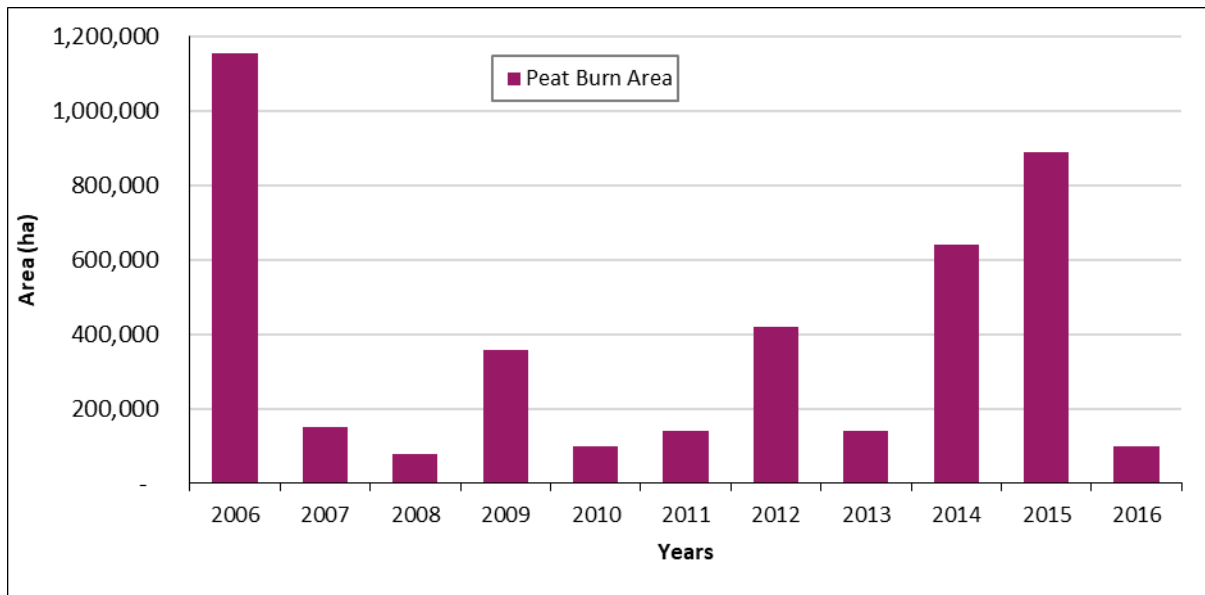
This result is used as the emission factor of burnt peat.

### **Historical emissions from peat fires**

For this report, historical emissions from peat fires were calculated for the period 2006-2016. Significant variation was found in the annual estimated burnt peat areas from 2006 to 2016



(Figure Annex 3.3). The highest rate of burnt peatland occurred in 2006, amounting to 1,140,438 hectares, while the lowest rate was in 2008, with only 71,321 hectares of burnt peat areas. Using this historical data set, the average value of burnt peat areas used as activity data was determined to be 374,948 hectares.



**Figure Annex 3.3.** Estimated burnt peat areas

The results of the calculation of emissions from burnt peat areas are presented in Figure Annex 3.4. The average emissions from extreme years peat fire from 2006 to 2016 were 711,277,540 tCO<sub>2</sub>-eq yr<sup>-1</sup>, whereas for normal years they were 137,424,802 tCO<sub>2</sub>-eq yr<sup>-1</sup>.

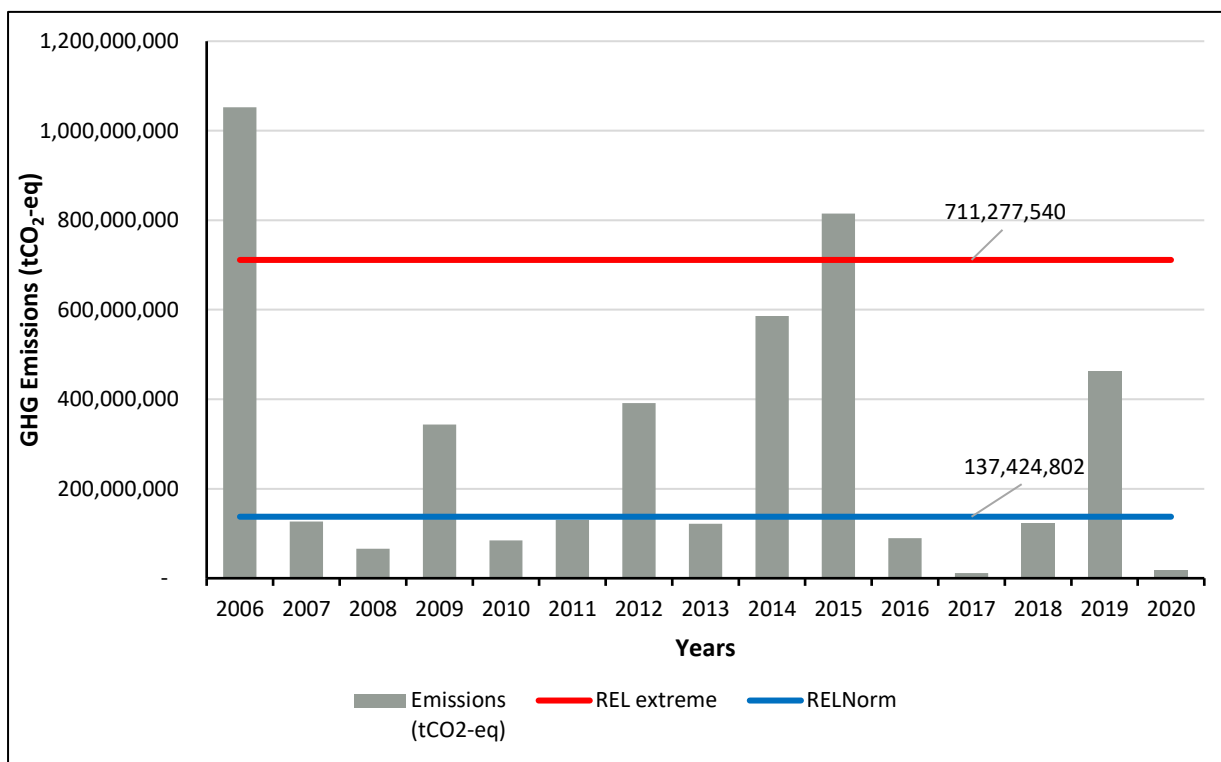


Figure Annex 3.4. Estimated historical emissions from burnt peat areas

### Emission reductions from peat fires in 2018, 2019 and 2020

In 2018, emissions from peat fires decreased significantly, primarily due to stringent and extensive law enforcement measures and the continued moratorium (termination) on granting new licenses on primary forest and peatland. Fire incidents in peat areas that year impacted an area of 132,051 hectares. In 2019, the number of fire incidents increased substantially, driven by factors including the El Niño extreme weather phenomenon, impacting an area of 501,499 hectares. While in 2020, there is reducing trend of fire due to the La Nina and cause 19,663 hectares of burnt area in this period.

When converted to emissions, in 2018 this amounts to 121,890,305 tCO<sub>2</sub>-eq, in 2019 462,912,976 tCO<sub>2</sub>-eq (extreme year), and it turns out to 18,150,245 tCO<sub>2</sub>-eq in 2020. To calculate emission reductions from peat fires in 2018 and 2020, the Reference Emission Level (REL) used for comparison was 137,424,802 tCO<sub>2</sub>-eq yr<sup>-1</sup> (normal year REL), whereas for 2019 the REL used for comparison was 711,277,540 tCO<sub>2</sub>-eq yr<sup>-1</sup> (extreme year REL). **As such, the emission reductions from peat fires in 2018 and 2019 amounted to 15,534,497 tCO<sub>2</sub>-eq and 248,364,564 tCO<sub>2</sub>-eq. Whereas in 2020, it amounted to 693,127,294.57 tCO<sub>2</sub>-eq.**

#### Annex 4. Estimates of AGB Stock and Their Uncertainties in Each Forest Class in Indonesia

Forest Class	Main Island	Mean AGB (Mg ha <sup>-1</sup> )	95% Confidence Interval (Mg ha <sup>-1</sup> )		N of plot measurement	SE (%)
Primary Dryland Forest	Bali-Nusa Tenggara	274.4	247.5	301.3	52	10%
	Jawa				0	
	Kalimantan	269.4	258.2	280.6	333	4%
	Maluku	301.4	220.3	382.5	14	27%
	Papua	239.1	227.6	250.6	162	5%
	Sulawesi	275.2	262.3	288.1	221	5%
	Sumatera	268.6	247.1	290.1	92	8%
	<b>Indonesia (Average)</b>	<b>266.0</b>	<b>252.3</b>	<b>279.6</b>	<b>874</b>	<b>5%</b>
Secondary Dryland Forest	Bali- Nusa Tenggara	162.7	140.5	184.9	69	14%
	Jawa	170.5			1	
	Kalimantan	203.3	196.30	210.30	608	3%
	Maluku	222.1	204.40	239.80	99	8%
	Papua	180.4	158.40	202.40	60	12%
	Sulawesi	206.5	194.30	218.70	197	6%
	Sumatera	182.2	172.00	192.40	265	6%
	<b>Indonesia (Average)</b>	<b>197.7</b>	<b>190.48</b>	<b>204.87</b>	<b>1299</b>	<b>4%</b>
Primary Swamp Forest	Bali-Nusa Tenggara					
	Jawa					
	Kalimantan	274.8	267.7	281.9	3	3%
	Maluku					
	Papua	178.8	160.1	197.5	67	10%
	Sulawesi	214.4	214.4	214.4	3	
Sumatera	220.8	174.7	266.9	22	21%	
	<b>Indonesia (Average)</b>	<b>192.7</b>	<b>177.6</b>	<b>207.8</b>	<b>95</b>	<b>8%</b>
Secondary Swamp Forest	Bali-Nusa Tenggara					
	Jawa					
	Kalimantan	170.5	158.5	182.5	166	7%
	Maluku					
	Papua	145.7	106.7	184.7	16	27%
	Sulawesi	128.3	74.5	182.1	12	42%
Sumatera	151.4	140.2	162.6	160	7%	
	<b>Indonesia (Average)</b>	<b>159.3</b>	<b>139.1</b>	<b>179.5</b>	<b>354</b>	<b>13%</b>
Primary Mangrove Forest	Kalimantan	263.9	209.0	318.8	8	21%
	<b>Indonesia (Average)</b>	<b>263.9</b>	<b>209.0</b>	<b>318.8</b>	<b>8</b>	<b>21%</b>
Secondary Mangrove Forest	Kalimantan, Sulawesi	201.7	159.4	244.0	12	21%
	<b>Indonesia (Average)</b>	<b>201.7</b>	<b>159.4</b>	<b>244.0</b>	<b>12</b>	<b>21%</b>

## Annex 5. Jurisdiction and project potential of double claim with ERR

Analysis of potential double claims was carried out based on the desktop study. We explored jurisdictional subnational REDD+ projects and voluntary carbon market projects that potentially overlap with the national ER program. Two subnational REDD+ projects have been identified, including East Kalimantan FCPF and Jambi BioCF-ISFL. However, only East Kalimantan FCPF has already verified emission reduction. To assess double claims from voluntary carbon standards projects in Indonesia, we explored 3 different platforms, including Markit (<https://mer.markit.com>), Gold Standard (<https://registry.goldstandard.org>) and Verra standard (<https://registry.verra.org>). Only projects located in Indonesia within the same timeframe are included in the double claim analysis (see table below).

No	Carbon Standard/Registry	Project Name	Location	Area (Ha)	Activity / Methodology	Carbon Poo Gases	ER Reporting Period	Claimed ER Project (tCO2)		Potential of double claimed (tCO2)		URL
								2019/2020	2019/2020	2019/2020	2019/2020	
<b>A Jurisdictional REDD+</b>												
1	FCPF World Bank/CATS	FCPF Carbon Fund	East Kalimantan	12.746.546	REDD+	AGB, SOC CO <sub>2</sub>	10/7/2019-31/12/2020	30.850.798	12.734.692	20.567.199	12.734.692	<a href="https://www.forestcarbonpartnership.org/system/files/documents/indonesia_erm_1_-_ekjerp_11_october_2022_cl.pdf">https://www.forestcarbonpartnership.org/system/files/documents/indonesia_erm_1_-_ekjerp_11_october_2022_cl.pdf</a>
2	ISFL - World Bank/-	Jambi Sustainable Landscape Management Project (J-SLMP)	Jambi	2.082.286	REDD+ISFL	AGB, BGB, SOC CO <sub>2</sub>	Not yet reported	none	0	0	0	<a href="https://www.biocarbonfund-isfl.org/programs/jambi-sustainable-landscape-management-project">https://www.biocarbonfund-isfl.org/programs/jambi-sustainable-landscape-management-project</a>
<b>B Voluntary Carbon Standard</b>												
1	Gold Standard/Impact Registry	No Project type under AFR or REDD+						none	0			<a href="https://registry.goldstandard.org/projects?q=&amp;page=1&amp;is_certified_project=true&amp;countries=ID&amp;project_types=22">https://registry.goldstandard.org/projects?q=&amp;page=1&amp;is_certified_project=true&amp;countries=ID&amp;project_types=22</a>
2	Plan Vivo / Markit Registry	Rimbak/Pakai Pengidup Projec Bujang Raba Community PES F gula gula food forest program Durian Rambun	West Kalimantan Jambi West Sumatera Jambi	1.430 7.291 265 3.616	ADD ADD, PES ANR ADD, PES	AGB, BGB CO <sub>2</sub> AGB, BGB CO <sub>2</sub> AGB, BGB, SOC CO <sub>2</sub> AGB, BGB CO <sub>2</sub>	2019/2020 2019/2020 2019/2020 2019/2020	1.090 - 13.272 -	1.430 7.291 265 3.616	1.090 0 13.272 0	1.430 7.291 265 3.616	<a href="https://mer.markit.com/br-...">https://mer.markit.com/br-...</a> <a href="https://mer.markit.com/br-...">https://mer.markit.com/br-...</a> <a href="https://mer.markit.com/br-...">https://mer.markit.com/br-...</a> <a href="https://mer.markit.com/br-...">https://mer.markit.com/br-...</a>
3	Verra/VCS	Katingan Peatland Restoration and Conservation Pimba Raya Biodiversity Reserve Project Sumatra Merang Peatland Project (SMPP) Mangrove restoration and coastal greenbelt protection in the East coast of Aceh and North Sumatra Province, Indonesia	ilimantan Teng ilimantan Teng umatera Selat Aceh and North Sumatra Province, Indonesia	143.800 64.977 22.922 1.000	ARR; REDD; WRC / VM0007 REDD - APD / VM0004 ARR; WRC / VM0007 ARR; AR-AM0014	AGB, Peat S CO <sub>2</sub> , CH AGB, Peat S CO <sub>2</sub> , CH AGB, Peat S CO <sub>2</sub> , CH AGB, BGB, CO <sub>2</sub> , CH, Deadwood, SOC	01/01/2019-31/12/2020 01/01/2020-31/12/2020 01/01/2019-30/06/2020 01/01/2019-31/12/2020 01/01/2020-31/12/2020 01/01/2015-31/07/2021	1.547.576 562.426 1.676.395 472.980 639.815 170.671	143.800 143.800 64.977 22.922 22.922 1.000	773.788 281.213 0 236.490 319.908 371	143.800 143.800 0 22.922 22.922 1.000	<a href="https://registry.verra.org/app/projectDetail/VCS/14377">https://registry.verra.org/app/projectDetail/VCS/14377</a> <a href="https://registry.verra.org/app/projectDetail/VCS/674">https://registry.verra.org/app/projectDetail/VCS/674</a> <a href="https://registry.verra.org/app/projectDetail/VCS/1899">https://registry.verra.org/app/projectDetail/VCS/1899</a> <a href="https://registry.verra.org/app/projectDetail/VCS/1499">https://registry.verra.org/app/projectDetail/VCS/1499</a>
<b>TOTAL</b>				<b>250.301</b>				<b>35.935.023</b>	<b>13.158.715</b>	<b>22.193.330</b>	<b>13.093.738</b>	
APD	Avoided Plan Deforestation				ARR	Afforestation, Reforestation, and Revegetation						
ADD	Avoided Deforestation and Forest Degradation				WRC	Wetlands Restoration and Conservation						
					ANR	Assisted Natural Regeneration						
					PES	Payment of Ecosystem Services						

