



**Environment and Climate Change Canada
Management Action Plan
For the recommendations of report 1: [Forests and Climate Change](#)
Spring 2023 Report of the Commissioner of the Environment and Sustainable Development**

Date: April 2023

Paragraph number in report	CESD Recommendation	Departmental Response	Description of Final Expected Outcome/Result	Expected Final Completion Date	Action Plan and Key Milestones (Description/Dates)	Responsible Organization/ Contact Person (Division/Directorate, Branch)
64	<p>Given the importance of forests to greenhouse gas emissions and removals and in consideration of Canada’s unique national circumstances, Natural Resources Canada and Environment and Climate Change Canada should commission and publish an independent expert review and take action to address any gaps or opportunity for improvements. This review should:</p> <ul style="list-style-type: none"> consider Canada’s approach to estimating and reporting emissions related to forests, and specifically to logging. include a formal engagement process with users, such as researchers, environmental and industry groups, on how to better meet their needs and support accountability and decision making. 	<p>Agreed.</p> <p>The departments agree with the importance of independent review. Each annual National Inventory Report and Biennial Report is reviewed by an international expert review team. The reviews are published online. The science underlying carbon reporting is peer-reviewed and so are future improvements to carbon models prior to implementation in the inventory system.</p> <p>The departments also agree with the importance of engagement. The government has engaged with experts and stakeholders through multiple forums to identify knowledge and information gaps and prioritise input to the scientific process that underlies carbon reporting: A Blueprint for</p>	<ul style="list-style-type: none"> National Inventory Report (NIR) will have undergone an in-depth technical review by independent experts assembled by the United Nations Framework Convention on Climate Change (UNFCCC) Secretariat. A revised Improvement Plan for Forest and Harvested Wood Products Greenhouse Gas Estimates that directly addresses and communicates the relationship between knowledge and communication gaps identified by stakeholders and consultation reports and improvement projects. Quality assurance analysis to review historically harvested areas and assure that the logging footprint is accurately captured in the anthropogenic reporting category (based on the historical area that has been logged in the past 100 years). 	December 2024	<p>2023:</p> <ul style="list-style-type: none"> Completion, in collaboration with P/Ts, of a review of historically harvested areas- September – ECCC-STB/SRAD lead Improvements to transparency and project prioritisation in Improvement Plan document based on existing critiques and knowledge gaps- October – ECCC-STB/SRAD lead Publication of first revision of Improvement Plan for Forest and Harvested Wood Products Greenhouse Gas Estimates – December – ECCC-STB/SRAD lead <p>2024:</p> <ul style="list-style-type: none"> Publication of the Technical review of Canada’s National Inventory Report by UNFCCC expert review team – April 2024 – ECCC-STB/SRAD lead 	Lead for National Inventory Reporting and Improvement Planning: Science and Risk Assessment Directorate (SRAD), Science and Technology Branch (STB)



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		<p>Forest Carbon Science in Canada, Climate Science 2050, The 2019 Carbon Workshop or the recent Canadian Council of Academies report on Nature-Based Climate Solutions.</p> <p>Further, the departments have engaged in dialogues with environmental groups who have published reports critical of forest carbon reporting and accounting.</p> <p>In the short term, the departments will rely on existing consultations. Known knowledge gaps established through these recent expert consultations and issues raised by environmental groups will be clearly addressed and published in future versions of the interdepartmental Improvement Plan for Forest and Harvested Wood Products Greenhouse Gas Estimates.</p>			<ul style="list-style-type: none"> Integrate new projects in improvement planning document based on results of UNFCCC review – September – ECCC-STB/SRAD lead Second publication date of revised Improvement Plan for Forest and Harvested Wood Products Greenhouse Gas Estimates based on UNFCCC review_ December-- ECCC-STB/SRAD lead 	
65	To inform policy decisions that support emission reductions and improve transparency Environment and Climate Change Canada , working with Natural Resources Canada should, in its reports on historical and projected emissions:	<p>Agreed.</p> <p>ECCC with NRCan agree that reporting greenhouse gas emissions and removals must be consistent and transparent, ensuring information is clearly communicated and readily</p>	<ul style="list-style-type: none"> P/T-level data published in the NIR. Reports on land sector emissions (NIR, State of Canada’s Forests, Land Sector Emission and Removals indicator, Emissions Projections Report, Biennial Report) revised 	June 2025	<p>2024-2025:</p> <ul style="list-style-type: none"> ECCC-STB-SRAD, working with NRCan- Canadian Forest Service (CFS) and ECCC-Strategic Policy Branch, Sustainability Directorate (SPB-SD), will review the text of reports on land sector 	Science and Risk Assessment Directorate, Science (SRAD) and Technology Branch (STB)



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	<ul style="list-style-type: none"> state the greenhouse gas effects of changes in forest management. work with provinces and territories to report data by province and territory, so that the effects of forest management practices are more evident. present information in ways that the public can readily access and easily understand. <p>And, in its projection reports:</p> <ul style="list-style-type: none"> more clearly state which policies and measures are included and their greenhouse gas effects. more clearly describe the methods, information, and assumptions it uses to estimate and account for emissions and removals. 	<p>accessible by the public.</p> <p>Canada's National Inventory Report is a scientific document that conforms to international standards, reporting historical emissions by emission source category. This ensures precision of communication and transparency among the international greenhouse gas reporting community. The departments will maintain the precise language of the document, but will explore opportunities to improve consistency, clarity and accessibility among different greenhouse gas reports. The departments will also continue to work with provinces and territories to report data.</p> <p>In Canada's Eighth National Communication and Fifth Biennial Report submitted to United Nations Framework Convention on Climate Change on December 31, 2022, all policies and measures included in the modelling were listed and estimates of projected emissions reductions associated with these measures were provided. In future reporting, ECCC will continue to work with Natural</p>	<p>as appropriate to include additional analysis related to forest management.</p> <ul style="list-style-type: none"> Information published on open data. Policies and measures and their effects continue to be published in future Biennial Reports. Greater detail on assumptions and methodology used for emissions reduction estimates of Nature-Based Solutions (NBS) published in projection reports. NRCAN will be supported by ECCC in conversations with PTs about publishing PT-level data (e.g. through the National Forest Sinks Committee). Possible data visualization options for land use, land-use change, and forestry (LULUCF) projections and accounting for stakeholders are explored. 		<p>emissions (NIR, State of Canada's Forests, Land Sector Emission and Removals indicator, Emissions Projections Report, Biennial Report) to assure consistency and accessibility of language and emphasizing the impacts of forest management on emissions and removals. Additional data will be included in the NIR related to forest management and will be published in open data including provincial estimates. End of 2024</p> <ul style="list-style-type: none"> Revised text and PT level data in NIR 2024 – due April 2024 to the UNFCCC. – ECCC-STB/SRAD lead December 31, 2024 - State of Canada's Forests improved consistency and accessibility of text with other communication products – ECCC-STB/SRAD lead working with NRCAN-CFS <p>Revised text on land sector emissions in Canada's First Biennial Transparency Report (BTR1) – due December 31, 2024 to the UNFCCC</p>	<p><u>Lead/Support for policies and measures, data visualization, and improved explanation of Nature-Based Solution methodology:</u></p>



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		<p>Resources Canada and other responsible or relevant departments to communicate more clearly how past and future changes in land management practices affect projected greenhouse gas emissions and removals, to the degree that this is possible.</p> <p>More detailed data on land use, land-use change, and forestry emissions and accounting projections were published on ECCC's open data portal in 2022 and will continue to be published annually.</p>			<ul style="list-style-type: none"> ECCC will continue to publish impacts of policies and measures in future Biennial Reports (e.g. upcoming Biennial Transparency Report) – Dec. 31, 2024 and ongoing ECCC-SPB will consult with partners (ECCC-Canadian Wildlife Service, Agriculture and Agri-Food Canada, and NRCan) for review of proposed methodology explanation in the BTR1 and submit the BTR1 to the UNFCCC – due December 31, 2024 to the UNFCCC Publish LULUCF data visualization – by June 2025 	<p>Economic Analysis Directorate, Strategic Policy Branch (SPB)</p>
76	<p>For its reporting to better support the limiting of greenhouse gas emissions and global temperature rise, <u>Environment and Climate Change Canada</u> should:</p> <ul style="list-style-type: none"> consider and report publicly on which accounting approach best meets criteria related to supporting better-informed policy decisions and actual emission reductions provide additional estimates in the historical reports that use the same accounting approach for estimating the effects of forests that it plans to use for meeting its 2030 target 	<p>Agreed.</p> <p>ECCC and NRCan agree that Canada's forest carbon accounting approach must be one based on the best available data and science, ensuring a strong foundation to inform policy decisions on climate change mitigation.</p> <p>ECCC, NRCan and other responsible departments are conducting a review of Canada's land use, land-use change, and forestry accounting approach, including the reference-level</p>	<ul style="list-style-type: none"> ECCC will have continued to work with NRCan on the review of Canada's LULUCF accounting approach and publish the results once a final recommendation is approved. The relationship between historical reporting and accounting estimates will be clarified across the series of reports produced by ECCC. Environment and Climate Change Canada will have considered including contextual information from the department's "land-based 	November 2026	<p>Review of the Accounting Approach:</p> <ul style="list-style-type: none"> June 2023 - Oct 2023 - Formal engagement with stakeholders Feb 2024 – Policy Recommendation: joint policy recommendation to ECCC minister April 2024 - Communicate policy decision to stakeholders Dec 2024 – application of policy decision to projections in Biennial Transparency Report to UNFCCC 	<p><u>Co-Leads for accounting approach review (ECCC-NRCan combined):</u></p> <p><u>ECCC Co-lead:</u> Economic Analysis Directorate, Strategic Policy Branch</p> <p><u>[Note: ECCC to work with NRCan: Trade, Economics, and Industry Branch, Canadian Forest Service]</u></p>



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	<ul style="list-style-type: none"> consistently include forested land in the relevant greenhouse gas indicators for frameworks that report against Canada’s greenhouse gas emissions targets, such as the Canadian Indicator Framework for the Sustainable Development Goals and the Federal Sustainable Development Strategy 	<p>approach used for the managed forests and harvested wood products.</p> <p>ECCC and NRCan note that presenting reference-level accounting numbers in parallel to historical forest emissions in Canada’s National Inventory Report for estimating the contribution of forests towards meeting Canada’s 2030 greenhouse gas emission reduction target may not effectively improve clarity for policymakers. However, the departments agree that the clarity of the contribution of forests to reduction targets could be improved among the international and domestic reporting documents.</p> <p>ECCC will clearly and consistently report on the 2030 greenhouse gas target. In addition to the National Inventory Report and in alignment with other reports, ECCC provides accessible and transparent information about Canada’s greenhouse gas emissions and projections through the Canadian Environmental Sustainability Indicators program. ECCC will</p>	<p>greenhouse gas emissions and removals” indicator when reporting on progress towards the GHG target in the 2022 to 2026 Federal Sustainable Development Strategy, in order to include forestry. Forestry data is the responsibility of Natural Resources Canada.</p>		<ul style="list-style-type: none"> 2024 – Refined text in NIR (April), Biennial Transparency Report (December 31, 2024) The report on progress on the 2022 to 2026 Federal Sustainable Development Strategy (FSDS), slated for tabling by November 2026, will include reporting on the “land-based greenhouse gas emissions and removals” indicator. This contextual indicator is included under the “Why This Goal is Important” section on page 151 of the 2022 to 2026 Federal Sustainable Development Strategy and can be easily pulled into the report on progress. (November 2026) December 2024 - The Canadian Environmental Sustainability Indicators 	<p><u>Lead/Support for additional estimates:</u></p> <p>Science and Risk Assessment Directorate, Science and Technology Branch</p> <p><u>Lead/Support for GHG indicator reporting, FSDS and CESI:</u> Sustainability Directorate, Strategic Policy Branch</p>



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		consider including contextual information, such as the Canadian Environmental Sustainability Indicators land-based greenhouse gas emissions and removals indicator, when reporting on progress towards the 2022 to 2026 Federal Sustainable Development Strategy greenhouse gas target.			(CESI) program releases the annual “land-based greenhouse gas emissions and removals” indicator on an annual basis.	

Note:

- ECCC’s Audit and Evaluation Branch will refer to this MAP in its periodical follow-up with each Branch Head and in its report to the Deputy Minister on the progress made in implementing the OAG or CESD recommendations.