

# Food Loss + Waste

PROTOCOL

FUSIONS European Platform Meeting 19 May, 2016

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#### **FLW PROTOCOL**

### A multi-stakeholder effort to develop a global *FLW Accounting and Reporting Standard*















## Food Loss and Waste Accounting and Reporting Standard

A global standard that provides requirements and guidance for quantifying and reporting on the weight of food and/or associated inedible parts removed from the food supply chain—commonly referred to as "food loss and waste"—in a credible, practical, transparent, and consistent manner

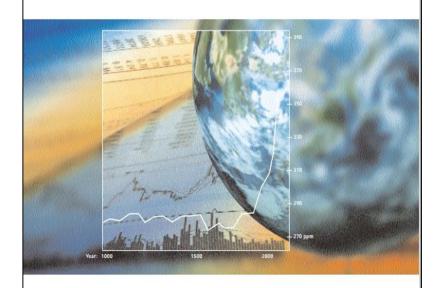
#### OVER 200 STAKEHOLDERS CONSULTED (SAMPLE BELOW)

6 continents Academia, private sector, government, NGOs



#### **A PRECEDENT**

#### The Greenhouse Gas Protocol



A Corporate Accounting and Reporting Standard

REVISED EDITION





#### **GUIDING PRINCIPLES**

- Build on existing initiatives
- Meet user needs
- Avoid letting the "perfect become the enemy of the good"
- Set firm framework yet allow for flexibility in application
- Seek continuous improvement



Figure 1 | Material Types and Possible Destinations Under the FLW Standard

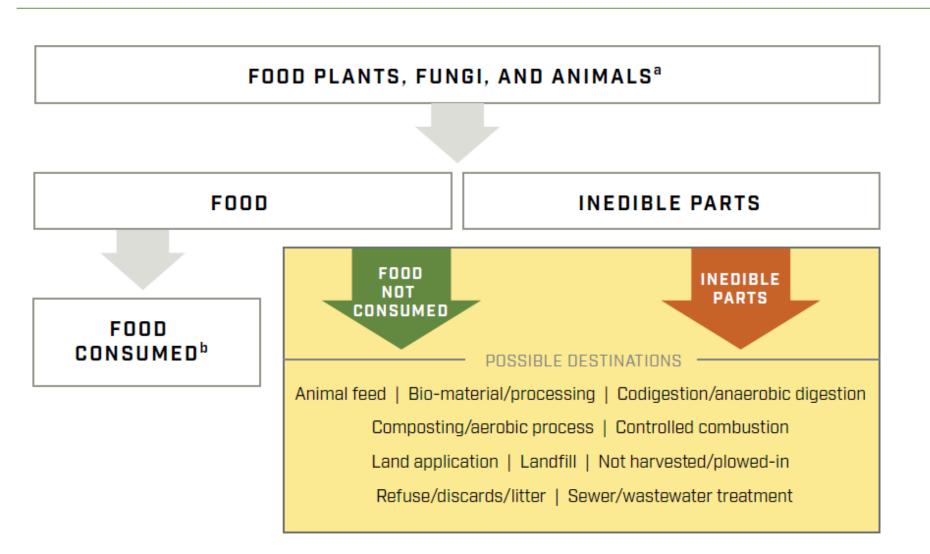
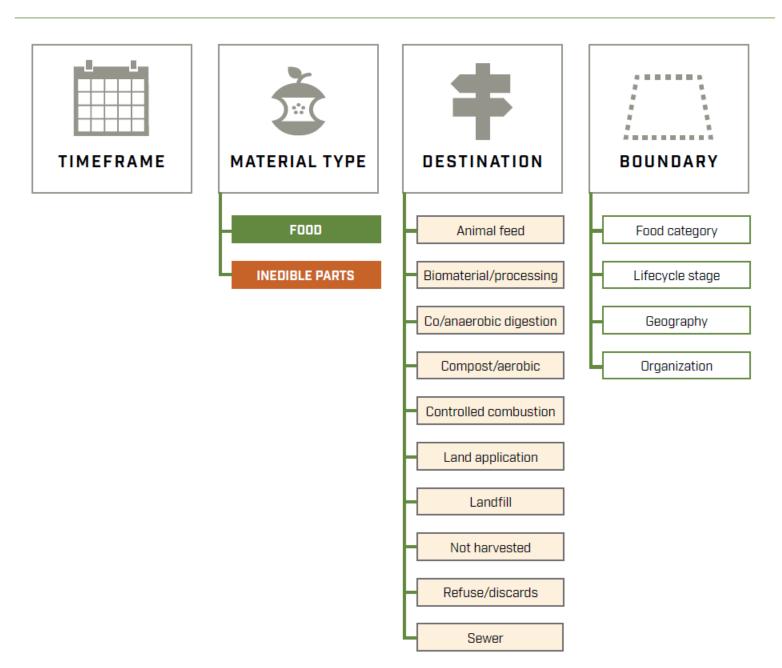


Figure 2 | Scope of an FLW Inventory



#### **HOW TO MEASURE**

- 1. Direct weighing
- 2. Counting-based
- 3. Assessing volume
- 4. Waste composition analysis
- 5. Using records
- 6. Diaries
- 7. Surveys
- 8. Mass balance
- 9. Models
- 10. Use of proxy data



#### Figure 3 | Overview of Steps in FLW Accounting and Reporting

**Define** goals

Review accounting and reporting principles Establish scope Decide how to quantify FLW Gather and analyze data Calculate inventory results

Assess uncertainty Perform review Report FLW inventory Set target (optional) and track over time

#### STRUCTURE OF THE FLW STANDARD (PARTS I, II, III)

#### **PART I: Overview**

- 1. Introduction
- 2. Definition of terms and applications
- 3. Goals of quantifying FLW
- 4. Summary of steps and requirements
- 5. Principles of FLW accounting and reporting

#### **PART II: Main requirements**

- 6. Establishing the scope of an FLW inventory
- 7. Deciding how to quantify FLW

#### **PART III: Other requirements and recommendations**

- 8. Collecting, calculating, and analyzing data
- 9. Assessing uncertainty
- 10. Coordinating the analysis of multiple FLW inventories
- 11. Identifying the causes of FLW
- 12. Review and assurance
- 13. Guidance on reporting
- 14. Setting targets and tracking changes over time

#### STRUCTURE OF THE FLW STANDARD (PARTS IV, APPENDIX)

#### PART IV: Guidance on quantification methods (online PDF only)

Introduction 6: Diaries

Quantification Methods 7: Surveys

: Direct weighing 8: Mass balance

9: Models

2: Counting-based3: Assessing volume10: Use of proxy data

4: Waste composition analysis

5: Using records Quantifying FLW if water is added

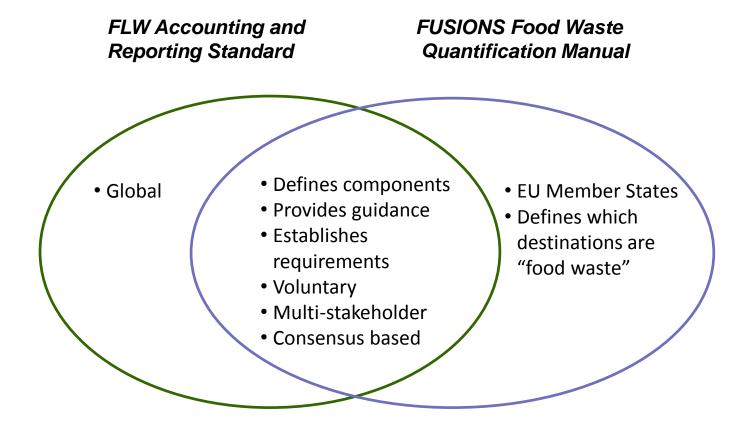
#### **Appendix**

- A. Approaches for sampling and scaling data
- B. Separating material types: data sources for conversion factors applied to individual items
- C. Normalizing data
- E. Converting weight to other units of analysis
- F. Quantifying the weight of donated food
- G. Developing a data management plan

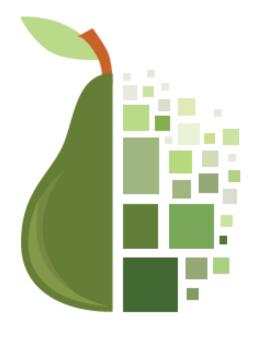
Glossary

Resources and tools

#### HOW FLW STANDARD AND FUSIONS' QUANTIFICATION MANUAL COMPARE



# 3 Global Green Growth Forum



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www.flwprotocol.org