**TABLE OF REQUIREMENTS IN *FLW STANDARD***

The table below provides a summary of the eight reporting and accounting requirements contained in *FLW Standard* (see Chapter 4). Guidance on implementing these requirements is provided throughout the *FLW Standard* with guidance about reporting an FLW inventory included in Chapter 13.

The case studies on the FLW Protocol website ([www.flwprotocol.org](http://www.flwprotocol.org)) provide examples for how some entities are using this table to describe their FLW inventory.

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| ***FLW STANDARD* REQUIREMENTS (see** [**www.FLWProtocol.org**](http://www.FLWProtocol.org) **for details and guidance)** |
| 1. **Base FLW accounting and reporting on the principles of relevance, completeness, consistency, transparency, and accuracy**   * Relevance: * Completeness: * Consistency: * Transparency: * Accuracy: |
| 2. **Account for and report the physical amount of FLW expressed as weight** |
| 3. **Define and report on the scope of the FLW inventory**   * Timeframe: * Material type: * Destination: * Boundary:   + *Food category*:   + *Lifecycle stage*:   + *Geography*:   + *Organization*: * Related issues: |
| 4. **Describe the quantification method(s) used. If existing studies or data are used, identfy the source and scope** |
| 5. **If sampling and scaling of data are undertaken, describe the approach and calculation used, as well as the period of time over which sample data are collected (including starting and ending dates)** |
| 6. **Provide a qualitative description and/or quantitative assessment of the uncertainty around FLW inventory results** |
| 7. **If assurance of the FLW inventory is undertaken (which may include peer review, verification, validation, quality assurance, quality control, and audit), create an assurance statement** |
| 8. **If tracking the amount of FLW and/or setting an FLW reduction target, select a base year, identify the scope of the target, and recalculate the base year FLW inventory when necessary** |