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Date of submission	15/05/2026

Document reference number and title: (Recommendation from the MEP to SBM020) Draft mechanism methodology: Energy efficiency measures in household cooking (version 01.0)				
Item	**Section no.** (as indicated in the document)	**Paragraph/Table/Figure no.** (as indicated in the document)	**Comment** (including justification for change)	**Proposed change** (including proposed text)

1	COVER NOTE	Paragragh 44	Current Language (Par. 44) "A subset of the emission reductions affects GHG reservoirs that are subject to reversal risks. [...] potential reversal risks are conservatively quantified based on a 100-year risk assessment [...] and then addressed through contributions to the Reversal Risk Buffer Pool." Par. 44 of A6.4-MEP013-A02 asserts that "a subset of the emission reductions affects GHG reservoirs that are subject to reversal risks" and that these reductions are therefore governed by Section 10.2 and the buffer pool mechanism. The provision explicitly identifies the above-ground woody biomass in forests as the relevant reservoir. It concurrently notes that activity participants have no control over this reservoir, that it is geographically distinct from the activity site, and that observed changes cannot be attributed to the activity — and therefore invokes the alternative approach available under paragraph 13 of A6.4-STAN-METH-007. We respectfully propose that the application of reversal risk logic to ICS activities rests on a fundamental misclassification of the type of GHG benefit being generated. This explanation provides the life-cycle analysis framework that demonstrates this misclassification clearly. The arguments below elaborate on three distinct lines of evidence. A. Flow Reductions Are Not Stock Investments By tracing a tonne of fuelwood through its life-cycle stages and maps each stage's carbon signal to the appropriate IPCC reporting sector, the critical insight is that the emission avoidance generated by an ICS intervention affects two distinct IPCC sectors through two structurally distinct mechanisms: • The AFOLU sector carries the signal of forest carbon stock change. When harvest is reduced, the forest stock is not further depleted; the result is an avoided debit in AFOLU — a flow reduction, not a stock sequestration. This is addressed via the fNRB. • The Energy sector carries the CO2 (considering the fNRB), and non-CO_2 combustion products (CH_4 and N_2O in Energy 1A4b). These are also avoided through reduced combustion, and their avoidance is likewise a flow reduction. A tonne of fuelwood not consumed in calendar year y is not retroactively cut down if the	On the basis of the foregoing, we respectfully suggest that Article 44 should be amended to clarify that the emission reductions generated by ICS activities under A6.4-MEP013-A02 are not subject to reversal risk, and that the alternative approach invoked under paragraph 13 of A6.4-STAN-METH-007 should be extended to result in full exemption from non-permanence provisions, not merely an exemption from monitoring and reporting while retaining the buffer deduction. Specifically, the following amendment to Article 44 is proposed: "The emission reductions generated by this methodology arise from avoided combustion of non-renewable biomass and constitute avoided emission flows, not stock modifications. As such, they are intrinsically permanent once realized and are not subject to reversal risk. The three conditions of Article 44 of A6.4-MEP013-A02 being fully satisfied, activity participants are fully exempt from all non-permanence provisions, including contributions to the Reversal Risk Buffer Pool. The fNRB parameter, applied pursuant to the applicable methodological tool, constitutes the complete and sufficient instrument for addressing forest carbon risk in this activity type."

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			ICS project terminates in year y+n. The forest carbon that was preserved is preserved. In this strict sense, cookstove emission reductions are intrinsically permanent once realized: they are flow reductions, not stock investments at risk of reversal. This contrasts sharply with forest carbon projects, where carbon already sequestered into a planted stand can subsequently be lost to fire or harvest. Buffer pool requirements that exist for forestry projects are therefore not, in principle, applicable to cookstoves on permanence grounds. This conclusion is not a policy argument; it is a consequence of the physical and accounting structure of the activity. A buffer pool was designed to hold cancelled credits in reserve against the possibility that a prior sequestration event is undone. In an ICS activity, there is no prior sequestration event. The avoided combustion of non-renewable biomass leaves the relevant carbon pool (the above-ground forest stock) exactly as it would have been had the project intervention never been applied — and then improves on that state, because less extraction is demanded. There is nothing to reverse. An ICS activity generates emission reductions by reducing the quantity of biomass entering the combustion stage of the fuelwood life cycle. At no point in the LCA chain does the activity create a new carbon stock or modify a reservoir to store carbon on behalf of the activity. Permanence risk, in the IPCC and carbon accounting practices, is a property of stock modifications, not flow reductions. Therefore, the permanence framework — and its associated buffer pool — has no operational object to protect in the context of ICS activities. To be continued in the Comment 2 section....	

2	COVER NOTE	Paragragh 44	Continuance from Comment 1 Section: A life-cycle assessment perspective is the natural lens for this problem because each stage from forest stand to flue gas produces or absorbs greenhouse gases, and each stage maps to a specific cell in the IPCC Common Reporting Framework. Table 1. Mapping of fuelwood life-cycle stages to IPCC reporting sectors. Life-cycle stage Primary GHGs IPCC sector / category Reporting note 1. Biomass growth CO_2 (uptake) AFOLU – Forest Land Captured as stock change or gain term. 2. Harvest CO_2 (stock loss) AFOLU – Forest Land Net debit only if not balanced by regrowth (fNRB share). 3. Transport / drying (artisanal) Negligible n/a No fossil energy in most rural cases. 3b. Charcoal kiln CH_4, CO_2 Energy – 1A4b solid fuels Material when supply chain is charcoal-based. 4. Combustion CO_2 CO_2 (biogenic) Energy – 1A4b (memo item) Reported as memo, NOT added to national total. 4. Combustion non-CO_2 CH_4, N_2O Energy – 1A4b residential Counted in national total regardless of fNRB. 5. Ash / char retention CO_2 (avoided release) AFOLU – Cropland / Settlements Usually small but significant when considered national scales; material for biochar systems, but usually not accounted for ICS. B. The IPCC Framework Confirms: Biomass CO_2 is an Avoided Flow, Not a Reversal-Risk Stock According to the IPCC 2006 Guidelines (with the 2019 Refinement), the allocation of fuelwood carbon flows across reporting sectors, biogenic combustion CO_2 is explicitly excluded from the Energy sector totals and reported only as a memo item*. This exclusion exists precisely because the same carbon stock change is already captured in the AFOLU sector — counting it again in Energy would constitute double-counting.** *** This architecture has a direct implication for the non-permanence debate. The AFOLU-sector entry for a fuelwood harvesting country is governed by whether the harvested stand regrows. If the stand regrows, no net debit appears in AFOLU. If it does not regrow — the portion captured by fNRB — a debit appears. When an ICS activity reduces household consumption, it reduces the rate at which harvested biomass fails to regenerate — and thereby reduces the AFOLU debit in	Please see comment 1 proposed change section

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			real time, in the same reporting year the reduction occurs. This is fundamentally different from an afforestation project. In an afforestation project, trees are planted and CO_2 enters the AFOLU stock over time. If those trees burn, the stock-change credit is reversed. In an ICS activity, biomass saved is not accounted as extracted and never committed to the stock-change accounting system as a credit. The avoided AFOLU debit — the realized flow reduction — belongs to the year it occurs, is not carried as a prospective asset, and cannot be retroactively reversed. The fNRB is the structural mechanism by which the methodology ensures that only genuinely non-renewable emission reductions are credited. Biomass that is renewable — i.e., biomass whose harvest is balanced by regrowth — generates no AFOLU stock-change debit and, accordingly, no creditable emission reduction under fNRB. The system is self-correcting: if forest conditions improve and regeneration rates increase, fNRB declines, and so do credited reductions. Footnotes *IPCC (2006). 2006 IPCC Guidelines for National Greenhouse Gas Inventories, Volume 2: Energy, Chapter 2: Stationary Combustion, Section on Emissions from Biomass Fuels. IGES, Hayama, Japan. https://www.ipcc-nggip.iges.or.jp/public/2006gl/pdf/2_Volume2/V2_2_Ch2_Stationary_Combustion.pdf **IPCC (2019). 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories, Volume 1: General Guidance and Reporting, Chapter 8: Reporting Guidance and Tables, Section 8.2.1. IPCC, Switzerland. https://www.ipcc-nggip.iges.or.jp/public/2019rf/ ***IPCC-TFI (n.d.). Frequently Asked Questions — Bioenergy and double counting. IPCC Task Force on National Greenhouse Gas Inventories. https://www.ipcc-nggip.iges.or.jp/faq/faq.html End of Comment 1	

3	COVER NOTE	Paragragh 45	Article 45 of A6.4-MEP013-A02 sets out the overarching equation for net GHG emission reductions and references the A6.4-STAN-METH-007 standard to provide transparency on the impact of the buffer deduction. As currently written, Article 45 treats the buffer deduction as a post-calculation adjustment to otherwise valid emission reductions. We believe that this framing is inconsistent with the underlying science for ICS activities, because it presupposes a risk category that does not exist, and because the structure of the emission reduction calculation already contains a complete risk-adjustment mechanism in the form of fNRB. A. Non-CO_2 Emissions Are Never Subject to Reversal Risk An important element that has not been adequately addressed in the current formulation of Article 45 is the status of non-CO_2 emissions from biomass combustion. Methane and nitrous oxide produced during incomplete combustion are not recaptured by tree regrowth, and regardless forest loss or gain: they sit in the atmosphere on their characteristic time horizons. In the same way, the avoided emission of CH4 and N2O cannot be reversed, nor can the CO2 emissions. The current formulation of A6.4-MEP013-A02 — and its buffer pool equation (Equation 33) — correctly excludes non-CO_2 from the buffer deduction calculation. However, this exclusion undermines the methodology's own categorization of ICS emission reductions as subject to reversal risk. If non-CO_2 reductions are, by the methodology's own design, not subject to reversal risk, and if these non-CO_2 reductions arise from the same biomass combustion event as the CO_2 reductions — separated only by the fNRB multiplier — then the physical basis for treating CO_2 reductions differently disappears. The forest stock debit avoided by not burning non-renewable biomass is no more reversible than the atmospheric CH_4 not produced by not burning that same wood.	We respectfully propose that Article 45 be amended to explicitly recognize that the emission reduction formula, including the fNRB multiplier, already incorporates the complete risk adjustment for forest carbon risk, and that no further deduction on permanence grounds is warranted. The final emission reduction — net of fNRB and standard leakage and project emission deductions — should represent the issuable A6.4ERs without further adjustment for reversal risk. If additional conservative margins are desired for policy reasons, these should be documented transparently as a policy discount rather than an integrity-motivated reversal buffer.
4	NON-PERMANENCE PROVISIONS	Entire Section 10.2 Buffer Pool Contributions	Section 10.2 of A6.4-MEP013-A02 operationalizes the buffer pool requirement through Equation (33), which calculates the A6.4ERs to be cancelled and contributed to the Reversal Risk Buffer Pool Account. The buffer fraction is determined by the draft	We respectfully propose the following treatment for Section 10.2: • Remove the requirement for ICS activities to apply the Reversal Risk Assessment Tool in so far as it produces a buffer deduction Fbuffer. • Amend Equation (33) to explicitly confirm that the buffer

			Methodological Tool: Reversal Risk Assessment and is based on a 100-year risk horizon. All contributed A6.4ERs are immediately cancelled by the Mechanism Registry Administrator. We explain below three distinct and independently sufficient grounds on which this requirement should be removed or suspended for ICS activities. 1. No Realized Reversal Is Possible — The LCA Framework Confirms As demonstrated in the foregoing sections, an ICS project does not create, invest in, or manage any carbon stock. The reduction accrues in the year it occurs: biomass is not harvested, therefore, no AFOLU debit is recorded for the non-renewable fraction. This reduction is locked into the historical inventory record and cannot be reversed regardless of what happens subsequently to the forest, the project, or the household. The technical appropriate approach solution: crediting periods as independent monitoring exercises, with forward-looking reductions requiring fresh monitoring rather than retroactive cancellation of earned credits. 2. Durability Risk Exists Only for Future Reductions — And Is Already Managed Three types of durability risk are often applicable to ICS projects: physical stove retirement (drop-off), behavioral leakage (stove stacking), and forest recovery dynamics. It is critical to note that none of these durability risks is a reversal risk in the classical sense; all three affect the future stream of reductions, not the reductions already banked. Each of these durability risks is addressed through mechanisms already embedded in the methodological approaches: • Physical stove retirement — Drop-off: governed by the stove drop-off tracking system and reflected in Percent of activity households with cookstoves present, that qualify as user households in year y. • Behavioral leakage — Stacking: captured in the fuel consumption estimates • Forest stock dynamics — Forest recovery/degradation: continuously tracked via updated fNRB values, reflecting changes in forest cover and biomass density. Adding a buffer pool deduction on top of these existing management mechanisms constitutes a fourth, redundant risk-management layer that does not correspond to any identified risk category not already covered. It imposes a cost without a	contribution equals zero for activities where the three conditions of paragraph 13 of A6.4-STAN-METH-007 are fully met and where the emission reductions derive from avoided combustion of non-renewable biomass, not from removals or stock modifications. • Insert an explanatory note in Section 10.2 confirming that the fNRB parameter, applied through the approved methodological tool, constitutes the full and sufficient risk-adjustment mechanism for the forest carbon dimension of ICS activities.

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			corresponding governance function. To be continued in the Comment 5 section....	
5	-	-	Continuance from Comment 4 Section: 3. The Buffer Pool Structure Is Internally Inconsistent With ICS Activity Mechanics The architecture of Equation (33) itself exposes an internal inconsistency in applying the buffer pool to ICS activities. The equation calculates the buffer contribution as a fraction of fNRB × (EF_i,CO_2 + EF_i,CO_2,upstream), applied to the difference between adjusted baseline and project fuel consumption. This means the buffer is calculated on the already fNRB-adjusted component of the emission reduction. In other words: the methodology first applies fNRB to discount the emission reduction to the non-renewable share only — the share for which forest stock risk is relevant — and then applies the buffer deduction to that same non-renewable share. This is a direct double application of a risk adjustment to the same "underlying risk". End of Comment 4 (justification)	Please see comment 4 proposed change section. End of Comment 4

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6	NON-PERMANENCE PROVISIONS	Entire Section 10.2 Buffer Pool Contributions and Cover Note paragrahs 44 and 45	Submission of a closing statement on the 3 comments submitted for the MEP's review.	The non-permanence provisions of A6.4-MEP013-A02 apply a conceptual framework developed for carbon removal and stock-modification activities to a category of activity — demand-side biomass reduction through improved cookstoves — for which that framework has no physical referent. The error is not procedural; it is scientific. Buffer pools protect against the reversal of sequestration events. ICS activities generate no sequestration events. There is nothing to protect. The Life-Cycle GHG Accounting of Domestic Fuelwood approach provides the IPCC-grounded, sector-by-sector accounting framework that demonstrates this from first principles. Other accounting methodologies (e.g. GS TPDDTEC and CLEAR), which together govern the large majority of ICS carbon credits globally, have reached similar conclusions on no risk of permanence, neither buffer discounts. We respectfully urge the Methodological Expert Panel to revise Sections 3.11, 3.12, and 10.2 of A6.4-MEP013-A02 as proposed in this submission, to formally recognize fNRB as the sole and sufficient forest carbon risk instrument for ICS activities, and to remove the buffer pool contribution requirement entirely from this activity type. Doing so would align the Article 6.4 methodology with the scientific consensus, with established voluntary market practice, and with the mechanism’s stated objective of supporting ambitious and credible climate action in vulnerable and forest-dependent communities.