



CALL FOR INPUT

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Concept note: Revision of methodological standards and tools for application to programmes of activities (version 01.0) and its appendices

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	-	10	The draft appropriately recognises that leakage may extend beyond national boundaries. However, the PD Forum notes that current REDD+ and Jurisdictional REDD (JREDD) methodologies within the voluntary carbon market increasingly rely on jurisdictional Reference Emission Levels (RELs), with project-level accounting nested within those jurisdictional frameworks. Where leakage crosses international borders, emissions may subsequently be reflected within another Party's jurisdictional REL. It is therefore important that carbon accounting approaches clearly define how responsibility for these emissions is allocated to avoid duplication of accounting or multiple Parties bearing responsibility for the same emissions reductions.	Accordingly, we recommend including wording such as: "For activity types which use jurisdictional reference emission levels in the calculation of emission reductions, methodologies shall specify how carbon accounting reconciles international leakage and jurisdictional reference emission level calculations." This would provide flexibility at the methodological level while supporting transparent and consistent accounting across jurisdictions.