



CALL FOR INPUT

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Document reference number and title: (Recommendation from the MEP to SBM020)

Draft Methodological tool: Reversal risk assessment

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	-	Paragraphs 18-21	The MEP should clarify that the current draft methodological tool is primarily relevant to project-scale activities, whether implemented as individual projects or aggregations of project-scale interventions (Programs of Activities, henceforth PoAs). Important elements of reversal accounting, definitions, liability allocation, baseline treatment, and risk ownership differ substantially under larger-scale crediting approaches, including jurisdictional and landscape-scale programs. The Supervisory Body should therefore maintain flexibility to develop alternative reversal risk assessment approaches for future large-scale crediting frameworks rather than assuming that the current methodology can be universally applied.	-

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2	Cover note	Paragraphs 32-38	The scientific basis of the natural reversal risk determination should be strengthened. The current framework relies heavily on a single (unpublished) modelling approach with high levels of uncertainty, and regulatory default values should instead draw on a broader body of evidence, including additional models, datasets, and emerging scientific efforts. The MEP should also establish a formal process for more frequent updates to the tool and associated risk factors as new science becomes available. The application of this model also warrants further justification, both for non-renewable biomass consumption and for other activity types. The underlying study was developed primarily to assess forest carbon stock disturbance and is therefore only indirectly relevant to activities that reduce emissions from forests. Furthermore, the methodology should not rely exclusively on global default values. Countries and activity participants should be permitted to use higher-quality local datasets or project-specific information where these can be shown to provide a more accurate characterization of reversal risk. Exclusive reliance on conservative global defaults may unintentionally overstate risk in some jurisdictions and result in disproportionate buffer pool requirements, and/or it may not be relevant or appropriate for the sector at hand.	-

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3	Cover note	Paragraphs 23, 37	The treatment of natural risk requires refinement, especially if it is to be used to determine the overall buffer pool contribution. The draft separates wildfire risk from other natural disturbances without a sufficiently clear scientific rationale and assumes that natural risk mitigation measures have no effect by assigning a default risk reduction factor of zero. In practice, interventions such as fire management, fuel-load reduction, ecosystem restoration, and adaptive management can reduce reversal risk and should be recognized where they can be demonstrated and verified.	-

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4	5. Reversal risk assessment	Paragraph 22, Question 2	Human-induced reversal risk factors should be determined using a transparent, evidence-based approach that reflects the specific drivers of reversal risk relevant to the activity type and crediting scale. Where default values are used, they should be based on the best available scientific evidence, periodically updated, and allow for the use of higher-quality jurisdiction-specific or project-specific data where such information provides a more accurate characterization of risk. Default values should vary across jurisdictions where supported by credible evidence, as the factors that drive human-induced reversal risk often differ substantially across governance, land-use, institutional, and socio-economic contexts. At the same time, it will be critical for the PACM to maintain flexibility as it develops reversal-risk approaches for future activity types and crediting scales. The current draft tool is focused on project-scale activities and activities that reduce non-renewable biomass consumption. However, larger-scale crediting approaches, including jurisdictional REDD+ programs, operate under fundamentally different risk-management frameworks. In jurisdictional systems, reversal risks are often influenced by policies, governance arrangements, land-use planning, enforcement systems, and landscape-scale interventions that are not readily captured through project-level risk factors. In addition, the definition, attribution, and management of reversals, as well as the allocation of liability for those reversals, often differ significantly from project-based approaches. Accordingly, the Supervisory Body should avoid establishing a single universal approach to human-induced reversal risk that may not be suitable across all activity types and scales.	-

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5	5. Reversal risk assessment	Paragraph 22, Question 3	Human-induced reversal risk reduction factors should be based on credible evidence that specific governance arrangements, policies, management practices, and risk mitigation measures materially reduce the likelihood or severity of reversals. Such factors should not be assigned arbitrarily or assumed to be zero in the absence of perfect evidence. Rather, they should be derived from empirical experience, peer-reviewed literature, demonstrated performance, and expert assessment of the effectiveness of risk mitigation measures. Risk reduction factors should vary where there is evidence that mitigation measures, governance conditions, or institutional capacity differ across jurisdictions and materially affect reversal risk. At the same time, the Supervisory Body should maintain flexibility when considering future applications of the reversal risk framework. The current draft methodological tool is oriented toward project-scale activities and activities that reduce non-renewable biomass consumption. However, larger-scale crediting approaches, including jurisdictional REDD+ programs, address reversal risk through fundamentally different governance, monitoring, and risk-management arrangements. In jurisdictional systems, the factors that reduce reversal risk are often embedded in broader policy frameworks, enforcement systems, land-use planning processes, and long-term institutional commitments. These features may not be adequately reflected through a single set of project-oriented risk reduction factors. Accordingly, the PACM should avoid adopting a one-size-fits-all approach and preserve flexibility to develop alternative approaches appropriate for jurisdictional and other large-scale crediting frameworks.	-