



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	-	§ 22 (§ 3.3)	Paragraph 22 states these activities “are issued A6.4ERs for reductions in losses of non-renewable biomass (i.e., biomass gain relative to the baseline) in forests.” This mischaracterises the crediting basis. Under CDM AMS-II.G, Gold Standard TPDDTEC and CLEAR, credits are issued for avoided fuel combustion — a flow (tCO ₂ e avoided per monitoring period) — not for a change in a monitored forest carbon stock. Recharacterising a flow claim as an in-forest stock gain is precisely what manufactures a reversal risk where none exists.	Amend § 22: “... activities that reduce the consumption of non-renewable biomass are issued A6.4ERs for avoided combustion emissions arising from the reduced consumption of the non-renewable fraction of woody biomass, quantified as a net change in emissions and not as a change in the storage of a forest carbon reservoir ...”
2	Cover note	§ 3.4.1, §§ 29–31	The tool derives buffer risk factors, and requires the same geographic level of analysis, as the fNRB Tool. The fNRB parameter already discounts the credited quantity to the non-renewable, non-regenerating fraction — i.e., it already accounts for the reservoir’s regenerative dynamics. Deriving an additional forest-disturbance buffer from the same jurisdictional structure double-counts the same reservoir behaviour, charging the activity twice for a single physical fact.	Add a paragraph to § 3.4.1 (and reflect in Section 5): “Where the applicable mechanism methodology applies the fraction of non-renewable biomass (fNRB) to isolate the non-renewable, non-regenerating fraction of biomass, the reversal risk factors in this tool shall not be applied so as to discount a second time for the regenerative or disturbance dynamics of the same reservoir; Fbuffer,i,t shall be set to zero for such activities.”

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3	Cover note	§ 3.3 / § 3.4.2, §§ 22–24, 32–35	Natural reversal risk factors are derived from forest-disturbance rates (wildfire, drought, insects) applied to standing forest carbon. For avoided-emission activities this is directionally wrong: a disturbance that reduces available biomass does not diminish abatement already achieved and, if anything, raises fNRB (a larger share of any remaining harvest becomes unsustainable), strengthening rather than reversing the claim. Applying a disturbance-based buffer inverts the underlying physics.	Amend § 24 (risk types applied): "... the reversal risk analysis ... is conducted across the following reversal risk types: (a) Wildfire; (b) All other natural reversal risks; and (c) Human-induced reversal risks. For activities credited on avoided combustion emissions, natural reversal risk types (a) and (b) shall not be applied, as a reduction in forest carbon does not reverse an avoided combustion emission that has already occurred."
4	Cover note	§ 3.4, §§ 27–28; § 3.4.2, § 36	Paragraphs 27(a)–(b) and 36 provide that methodologies for this activity type are not expected to require monitoring, reporting or remediation, and that buffer A6.4ERs are immediately cancelled; § 28 confirms this means scenario uncertainty has no bearing on buffer-pool solvency. A buffer that is never drawn upon to remediate a reversal, never monitored, and immediately extinguished performs no insurance function. It is a one-time deduction that removes credits without any corresponding integrity benefit — inconsistent with the mandate that tools be based on best available science and support the transition of activities (Decision 20/CMA.7, §§ 23–24).	Add a paragraph after § 27: "Where, pursuant to section 5 of the Reversals Standard, a mechanism methodology does not require activity participants to monitor, report or remediate reversals, and any A6.4ERs contributed to the reversal risk buffer pool account would be immediately cancelled, the parameter Fbuffer,i,t shall be set to zero, as the contribution provides no remediation capacity or solvency function."
5	4. Applicability	§ 4.2, § 15 (with § 12)	The tool's first version applies only to activities reducing non-renewable biomass consumption (§ 12; cover note §§ 10, 19). For the reasons in Comments 1–4 and in the companion comment on A6.4-MEP014-A02-APPX05, these activities are credited on avoided-emission flows and are not subject to reversal risk. Applicability of the tool to them should be withdrawn or restricted, with the corresponding scope correction made in the parent Standard.	Add an exclusion to Section 4: "This methodological tool does not apply to, and no Fbuffer,i,t contribution shall be required for, Article 6.4 activities for which A6.4ERs are issued solely on the basis of avoided combustion emissions (a net change in emissions) and for which no change in the storage of a greenhouse gas reservoir is eligible for issuance."

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6	2. Definitions	§ 6(d) [Reversal risk factor]	“Reversal risk factor” is defined as “the estimated loss of credited greenhouse gas stocks over a 100-year period ...” For NRB-reduction activities there are no credited greenhouse gas stocks — credits are issued on avoided emissions — so the parameter has no object. This confirms the tool is not fit for application to these activities and supports the exclusion in Comment 5.	Add a clarifying note to § 6(d): “Where no greenhouse gas stocks are credited to an Article 6.4 activity (e.g., activities credited solely on avoided combustion emissions), the reversal risk factor is zero and this tool does not apply.”