TABLE FOR COMMENTS

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| **#** | **Para No./ Annex / Figure / Table** | **Line Number** | **Type of comment**  **ge** = general  **te** = technical **ed** = editorial | **Comment**  **(including justification for change)** | **Proposed change**  **(including proposed text)** | **Assessment of comment**  **(*to be completed by UNFCCC secretariat*)** |
| 1 | Section 5.5 - Fraction of non-renewable biomass | 16 - 18 | te | The use of a single national average fNRB value across both household and institutional users is inconsistent with the modeling logic and evidence base used in fNRB development. As detailed in the “Report on Updated fNRB Values - June 2024,” the MoFuSS model explicitly disaggregates household and non-household biomass demand due to their vastly different characteristics in:   1. **Procurement method** - Rural households rely on informal, often renewable woodfuel litter collection near dwellings, whereas institutions procure large volumes via commercial supply chains 2. **Fuel type** - Households typically consume sustainable woodfuel litter (sticks, twigs, and branches) whereas institutions rely on high non-renewability fuels (e.g., commercial charcoal, felled wood), which exert greater ecological pressure 3. **Spatial impact** - Institutional biomass flows are road dependent and originate from forest stressed regions (Ref: MoFuSS Section 2.12.1), whereas household collection is localized and diffuse   Despite this clear disaggregation in the modeling, TOOL33 currently averages the two user groups into a single national value, masking the true non-renewability of institutional consumption. This averaging effect distorts environmental integrity and potentially leads to under-crediting or over-crediting. A comparable example would be using the same water consumption coefficient for households and manufacturing industries is statistically convenient but environmentally misleading | Add a new paragraph after Line 18: “Project proponents may apply adjusted fNRB values where biomass types, user categories (e.g., institutional or commercial users), or sourcing models differ significantly from those assumed in national averages. Adjusted values may be used when fuel is sourced from areas under biomass stress or when less renewable biomass types are used. Justification can be based on field-level procurement records, institutional supply patterns, or the use of conservative default values that reasonably exceed national averages without the need for complex modeling or new large-scale studies.” |  |
| 2 | Appendix 2 - Principles of Conservativeness | N.A. | te | Applying the same fNRB value to High non-renewability fuels (e.g., commercial charcoal, felled wood) and sustainable woodfuel litter (renewable sticks, twigs, and branches) contradicts the tool’s conservative intent. Methodological conservativeness must consider both geographic sourcing and fuel type | Add text: “To maintain conservativeness, fNRB assumptions should account for both geographic sourcing and the type of biomass consumed. Where institutional projects involve the use of high non-renewability fuels (e.g., commercial charcoal, felled wood), proponents may apply fNRB values that better reflect the actual renewability status of the fuel, subject to validation.” |  |
| 3 | Section 2.2 - Applicability | Line 5 | te | The current tool structure results in an averaging effect that dilutes environmental integrity: It understates emission reductions in rural projects using sustainable woodfuel litter, and overstates sustainability in institutional or urban settings using biomass with higher non-renewability. | Add a paragraph at the end of Section 2.2 - “Users of this tool should be aware that applying national average fNRB values across highly varied biomass types and use contexts may dilute environmental integrity. Projects where biomass characteristics differ from household-level assumptions (e.g., institutional use of felled wood or charcoal) are encouraged to justify contextual fNRB values to preserve conservativeness and accuracy.” |  |
| 4 | Appendix 2 - Principles of Conservativeness | N.A. | te | ISO 14064-2:2019 identifies transparency as a core principle of credible GHG quantification, requiring clear, accessible, and verifiable reporting. While the use of MoFuSS or similar models to generate national fNRB values represents technical progress, the absence of publicly accessible inputs, assumptions, and equations used in these models undermines this principle. Without transparency, project developers and VVBs are unable to verify or replicate results, weakening environmental integrity and informed decision-making  Reference:   1. <https://www.iso.org/obp/ui/en/#iso:std:iso:14064:-2:ed-2:v1:en> 2. <https://cdm.unfccc.int/Reference/Standards/pp/pp_stan01.pdfn> | Add text: “To uphold the transparency principle outlined in ISO 14064-2:2019, fNRB values derived from national-level models (e.g., MoFuSS) shall be supported by publicly available documentation, including input datasets, assumptions, and calculation methods. This enables verification, replicability, and informed decision-making by project proponents, VVBs, and stakeholders. Where full transparency is not feasible, project developers may apply conservative regional or field-adjusted fNRB values, supported by procurement data or field-level observations, to maintain environmental integrity and methodological consistency.” |  |
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