



**Órgano Subsidiario de Asesoramiento
Científico y Tecnológico**

38º período de sesiones

Bonn, 3 a 14 de junio de 2013

Tema 4 del programa

**Orientación metodológica para las actividades relativas
a la reducción de las emisiones debidas a la deforestación
y la degradación forestal y la función de la conservación,
la gestión sostenible de los bosques y el aumento de las
reservas forestales de carbono en los países en desarrollo**

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Proyecto de conclusiones propuesto por la Presidencia

Sistemas nacionales de vigilancia forestal

1. El Órgano Subsidiario de Asesoramiento Científico y Tecnológico (OSACT) decidió recomendar un proyecto de decisión sobre las modalidades de los sistemas nacionales de vigilancia forestal a la Conferencia de las Partes (CP) para que lo aprobara en su 19º período de sesiones (el texto del proyecto de decisión figura en el documento FCCC/SBSTA/2013/L.12/Add.1).

Medición, notificación y verificación

2. El OSACT convino en proseguir su labor relativa a la orientación metodológica para la medición, notificación y verificación a que se hace referencia en la decisión 1/CP.16, apéndice II, párrafo c), sobre la base de los elementos indicados en el anexo I de las presentes conclusiones para un posible proyecto de decisión sobre la materia, con vistas a ultimar esta labor en su 39º período de sesiones (en noviembre de 2013) y, en su caso, preparar recomendaciones acerca de un proyecto de decisión sobre este asunto para su examen y aprobación por la CP 19 (en noviembre de 2013).

Niveles de referencia de las emisiones forestales y/o niveles de referencia forestal

3. El OSACT convino en proseguir su labor relativa a la orientación para la evaluación técnica de las propuestas de niveles de referencia de las emisiones forestales y/o niveles de

referencia forestal, solicitada en la decisión 12/CP.17, párrafo 15, sobre la base de los elementos que figuran en el anexo II de las presentes conclusiones para un posible proyecto de decisión sobre la materia, con vistas a ultimar esta labor en su 39º período de sesiones y, en su caso, preparar recomendaciones acerca de un proyecto de decisión sobre este asunto para su examen y aprobación por la CP 19.

Salvaguardias

4. El OSACT, recordando la orientación impartida en la decisión 12/CP.17, párrafo 2, alentó a las Partes que son países en desarrollo a que siguieran acumulando experiencias y prácticas óptimas como parte del mejoramiento de sus sistemas para proporcionar información sobre la forma en que estén abordando y respetando todas las salvaguardias. También alentó a las Partes que son países en desarrollo a que compartieran esas experiencias y enseñanzas con otras Partes.

5. El OSACT invitó a las Partes que son países en desarrollo a que, a más tardar el 24 de septiembre de 2014, presentaran a la secretaría sus opiniones sobre las experiencias y las enseñanzas extraídas a partir del desarrollo de los sistemas para proporcionar información sobre la forma en que estén abordando y respetando todas las salvaguardias y sobre los obstáculos con que hayan tropezado para establecer esos sistemas. El OSACT pidió a la secretaría que recopilara las comunicaciones en un documento de la serie MISC, que examinaría en su 41º período de sesiones (en diciembre de 2014).

6. El OSACT invitó a las Partes y las organizaciones observadoras admitidas a que, a más tardar el 24 de septiembre de 2014, presentaran a la secretaría sus opiniones sobre el tipo de información acerca de los sistemas para facilitar información sobre la forma en que estén abordando y respetando las salvaguardias que sería útil y que las Partes que son países en desarrollo podrían proporcionar. El OSACT pidió a la secretaría que recopilara las comunicaciones en un documento de la serie MISC, que examinaría en su 41º período de sesiones. También pidió a la secretaría que publicara las comunicaciones de las organizaciones observadoras admitidas en la plataforma web¹ del sitio de la Convención Marco en Internet.

7. El OSACT alentó asimismo a las Partes que son países en desarrollo y a las organizaciones observadoras a que compartieran, a través de la plataforma web del sitio de la Convención Marco en Internet, sus experiencias y las lecciones aprendidas en el desarrollo de los sistemas para proporcionar información sobre la forma en que estuvieran abordando y respetando todas las salvaguardias y los obstáculos con que tropezaran para desarrollar esos sistemas.

8. El OSACT decidió recomendar un proyecto de decisión sobre el calendario y la frecuencia de la presentación del resumen de la información sobre la forma en que se estuvieran abordando y respetando todas las salvaguardias mencionadas en la decisión 1/CP.16, apéndice I, para su aprobación por la CP 19 (el texto del proyecto de decisión figura en el documento FCCC/SBSTA/2013/L.12/Add.2).

9. El OSACT convino en examinar, en su 41º período de sesiones, la necesidad de impartir más orientación sobre las cuestiones a que se hace referencia en la decisión 12/CP.17, párrafo 6, tomando en consideración las comunicaciones mencionadas en los párrafos 5 y 6 *supra*.

¹ <http://unfccc.int/redd>.

Factores causantes de la deforestación y la degradación forestal

10. El OSACT recordó que la CP, en su decisión 1/CP.16, párrafo 72, había pedido a las Partes que son países en desarrollo que, cuando elaboraran y aplicaran sus estrategias o planes de acción nacionales, abordaran, entre otras cosas, los factores causantes de la deforestación y la degradación forestal, asegurando la participación plena y efectiva de todos los interesados, como los pueblos indígenas y las comunidades locales. El OSACT observó que al adoptar medidas para abordar los factores causantes de la deforestación y la degradación forestal debería tenerse en cuenta también la orientación impartida en la decisión 1/CP.16, apéndice I.

11. El OSACT reconoció la importancia de la coordinación intersectorial en el contexto de la elaboración de estrategias o planes de acción nacionales para abordar los factores causantes de la deforestación y la degradación forestal.

12. El OSACT reconoció además que la cooperación internacional podía contribuir a la lucha contra los factores causantes de la deforestación y la degradación forestal.

13. El OSACT decidió recomendar un proyecto de decisión sobre la forma de abordar los factores causantes de la deforestación y la degradación forestal para su aprobación por la CP 19 (el texto del proyecto de decisión figura en el documento FCCC/SBSTA/2013/L.12/Add.3).

Enfoques no relacionados con el mercado

14. El OSACT observó que los enfoques no relacionados con el mercado, por ejemplo, los enfoques conjuntos de mitigación y adaptación para la gestión integral y sostenible de los bosques mencionados en la decisión 2/CP.17, párrafo 67, eran importantes para apoyar la puesta en práctica de las actividades a que se hacía referencia en la decisión 1/CP.16, párrafo 70.

15. El OSACT señaló además la necesidad de aclarar los tipos de enfoques no relacionados con el mercado que podrían utilizarse para la aplicación de las actividades mencionadas en la decisión 1/CP.16, párrafo 70, y si se precisaría una labor metodológica adicional. El OSACT tomó nota de la relación existente entre esta cuestión y la prestación de un apoyo adecuado y previsible, también en forma de recursos financieros.

16. El OSACT invitó a las Partes y a las organizaciones observadoras admitidas a que, a más tardar el 26 de marzo de 2014, presentaran a la secretaría sus opiniones acerca de la orientación metodológica sobre los enfoques no relacionados con el mercado. El OSACT pidió a la secretaría que recopilara las comunicaciones en un documento de la serie MISC, que examinaría en su 40º período de sesiones (en junio de 2014).

17. El OSACT pidió a la secretaría que, durante su 40º período de sesiones, organizara una reunión de expertos para tratar los asuntos mencionados en los párrafos 14 y 15 *supra*, y que preparara un informe sobre la reunión para examinarlo en el OSACT 41.

18. El OSACT decidió proseguir su examen de la elaboración de orientación metodológica sobre los enfoques no relacionados con el mercado en su 40º período de sesiones.

19. El OSACT tomó nota de las consecuencias presupuestarias estimadas de las actividades que debería realizar la secretaría de conformidad con el párrafo 17 *supra*.

20. El OSACT pidió que las medidas solicitadas a la secretaría en las presentes conclusiones se llevaran a efecto con sujeción a la disponibilidad de recursos financieros.

Beneficios no relacionados con el carbono

21. El OSACT convino en que era importante tener en cuenta los beneficios no relacionados con el carbono al llevar a cabo las actividades mencionadas en la decisión 1/CP.16, párrafo 70.

22. El OSACT tomó nota de la labor relativa a los beneficios no relacionados con el carbono que se estaba realizando en el marco de otras organizaciones y convenciones internacionales.

23. El OSACT convino además en que era necesario aclarar cuáles eran los beneficios no relacionados con el carbono y las cuestiones metodológicas conexas.

24. El OSACT invitó a las Partes y a las organizaciones observadoras admitidas a que, a más tardar el 26 de marzo de 2014, presentaran a la secretaría sus opiniones sobre las cuestiones a que se hacía referencia en la decisión 1/CP.18, párrafo 40. El OSACT pidió a la secretaría que recopilara las comunicaciones en un documento de la serie MISC, que examinaría en su 40º período de sesiones.

25. El OSACT decidió proseguir su examen de las cuestiones metodológicas referentes a los beneficios no relacionados con el carbono en su 40º período de sesiones.

Anexos

Annex I

[English only]

Elements for a possible draft decision on modalities for measuring, reporting and verifying

[*The Conference of the Parties,*

Recalling decisions 2/CP.13, 4/CP.15, 1/CP.16, 2/CP.17 and 12/CP.17,

1. *Decides* that measuring, reporting and verifying anthropogenic forest-related emissions by sources and removals by sinks, forest carbon stocks, and forest carbon stock and forest-area changes resulting from the implementation of the activities referred to in decision 1/CP.16, paragraph 70, taking into account paragraph 71(b) and (c), is to be consistent with the methodological guidance provided in decision 4/CP.15, and guidance on measuring, reporting and verification of nationally appropriate mitigation actions by developing country Parties as agreed by the Conference of the Parties, and in accordance with any future relevant decisions of the Conference of the Parties;
2. *Recognizes* the need to develop capacities for measuring, reporting and verifying anthropogenic forest-related emissions by sources and removals by sinks, forest carbon stocks, and forest carbon stock and forest-area changes resulting from the implementation of the activities referred to in decision 1/CP.16, paragraph 70;
3. *Decides* that the data and information used by Parties in the estimation of anthropogenic forest-related emissions by sources and removals by sinks, forest carbon stocks, and forest carbon stock and forest-area changes, as appropriate to the activities referred to in decision 1/CP.16, paragraph 70, undertaken by Parties, should be transparent, consistent over time and with the established forest reference emission levels and/or forest reference levels in accordance with decision 1/CP.16, paragraph 71(b) and (c) and section II of decision 12/CP.17;
4. *Agrees* that, consistent with decision 12/CP.17, paragraph 7, results from the implementation by Parties of the activities¹ included in decision 1/CP.16, paragraph 70, measured against the forest reference emission levels and/or forest reference levels should be expressed in tonnes of carbon dioxide equivalent per year;
5. *Encourages* Parties to improve data and methodologies over time, while maintaining consistency with the established or, as appropriate, updated, forest reference emission levels and/or forest reference levels in accordance with decision 1/CP.16, paragraph 71(b) and (c);
6. *Recalls* the relevant provisions in decisions 17/CP.8 and 2/CP.17 related to the provision of support for reporting;
7. *Further decides* that, consistent with decision 1/CP.16 and with annex III to decision 2/CP.17, the data and information referred to in paragraph 3 above should be provided through the biennial update reports by Parties, taking into consideration additional flexibility given to least developed countries and small island developing countries;

¹ As per decision 1/CP.16, paragraph 70, Parties undertake activities as deemed appropriate by each Party and in accordance with their respective capabilities and national circumstances, noting that significant pools and/or activities should not be excluded.

8. *[[Also decides that the information reported in accordance with paragraph 7 above will be subject to international consultation and analysis as agreed by the Conference of the Parties;]*
9. *[Requests][Encourages] developing country Parties seeking to obtain and receive results-based finance to, when submitting the data and information referred to in paragraph 3 above, through the biennial update reports, to supply a technical annex as per paragraph 20 of annex 3 of decision 2/CP.17;*
10. *Further decides that the data and information provided in the technical annex referred to in paragraph 9 above shall be consistent with decisions 4/CP.15 and 12/CP.17 and follow the guidelines provided in the annex to this decision;*
11. *Decides that, upon request of the developing country seeking to obtain and receive payments for results-based actions, [two LULUCF experts from the roster of experts, one each from developing country and developed country Parties]² will be included among the members selected for the technical team of experts.*
12. *Further decides that, as part of the technical analysis referred to in paragraph 4 of Annex 4 of decision 2/CP.17, the technical team of experts shall analyse [whether][the extent to which]:*
- (a) *There is methodological consistency between the assessed reference level and the results from the implementation of the activities from paragraph 70 of decision 1/CP.16;*
 - (b) *The data and information provided in the technical annex is transparent, consistent, complete³ and accurate;*
 - (c) *Is consistent with the guidelines referred to in paragraph 10 above;*
 - (d) *The results are accurate, to the extent possible.*
13. *Decides that the Party that submitted the technical annex may interact with the technical team of experts during the analysis of its technical annex to clarify issues and provide additional information to facilitate the analysis by the technical team of experts;*
14. *{Also decides that the technical team of experts may seek clarifications from the Party, and that the Party is to provide clarifications on the issues raised to the technical team of experts, in accordance with the timetable of the international consultation and analysis process described in the annex to decision 2/CP.17, paragraph 4;⁵*
15. *Further decides that if the Party and the technical team of experts are unable to reach a common understanding in relation to the clarifications provided, it shall be noted in the summary report of the technical team of experts;⁵*
16. *Decides that the results of the assessment of the technical annex will be included in the summary report of the technical team of experts, as referred to in the annex to decision 2/CP.17, paragraph 4;}*⁴
17. *Agrees that [activities][results-based actions] that may be eligible to appropriate market-based approaches that could be developed by the Conference of the Parties, as per decision 2/CP.17, paragraph 66, [will][may] be subject to any further specific modalities for verification consistent with any decision of the Conference of the Parties on this matter.]]*

² FOOTNOTE: *not prejudice /ICA consistency*

³ Complete here means the provision of information that allows for the reconstruction of the results.

⁴ FOOTNOTE: *not intended to prejudice related decisions pending under international consultation and analysis, including those related to the technical team of experts*

Elements for a technical annex

- A. Summary information from the final report the latest assessed reference levels, including:
- a. The assessed FREL/FRL expressed in tonnes of CO₂e per year
 - b. The activity(ies) included
 - c. The territorial forest area covered
 - d. Date of the reference level submission and date of final technical assessment report
 - e. The period (years) of the assessed reference levels
- B. Results in tonnes of CO₂e per year, consistent with the assessed reference levels.
- C. Demonstration that the results in B are methodologically consistent with the assessed reference level, including:
- a. Data sets and approaches used (e.g., remotely sensed data, national forest inventory (or equivalent))
 - b. Information on the methods/models¹ and assumptions used,
 - c. The year(s) under consideration
 - d. The territorial forest area covered
 - e. Pools, gases and activity(ies) included
 - f. Definition of forest used
- D. Consistency of the results in B with the corresponding information provided in the national greenhouse inventory;
- E. Description of the institutional roles and responsibilities for measuring, reporting and verifying the results.
- F. Provide all the necessary information that allows for the reconstruction of the results.
- G. Take into account, as appropriate, paragraphs 1(c) and 1(d) in decision 4/CP.15. (the reference to 1(d) addresses the issue of uncertainty)
- H. [how to reflect uncertainties – we think this is covered under 1(d) from decision 4/CP.15]
- I. PROPOSED LANGUAGE - If applicable, any change that leads to an inconsistency with the assessed reference levels, taking into account that these changes may only refer to a decrease in relation to the result that would be otherwise obtained.]

¹ Parties should refer to the IPCC Expert Meeting report on Use of Models

Annex II

[English only]

Elements for a possible draft decision on guidelines and procedures for the technical assessment of submissions from Parties on proposed forest reference emission levels and/or forest reference levels

[The Conference of the Parties,

Reaffirming that, in the context of the provision of adequate and predictable support to developing country Parties, Parties should collectively aim to slow, halt and reverse forest cover and carbon loss, in accordance with national circumstances, consistent with the ultimate objective of the Convention, as stated in its Article 2,

Recognizing that [in the context of the provision of adequate and predictable support to developing country Parties,] developing country Parties aiming to implement the actions listed in decision 1/CP.16, paragraph 70, are responsible for the establishment of their forest reference emission levels and/or forest reference levels,

PLACEHOLDER [on training]

Recalling the provisions of decision 12/CP.17,

1. *Decides* that each submission referred to in decision 12/CP.17, paragraph 13, shall be subject to a technical assessment;
2. *[Adopts* the guidelines and procedures for the technical assessment of submissions from Parties on forest reference emission levels and/or forest reference levels contained in the annex to this decision;]
3. *Invites* Parties, in particular developing country Parties, and, as appropriate, intergovernmental organizations to nominate technical experts with the relevant qualifications to the UNFCCC roster of experts;
4. *[Decides* that proposed forest reference emission levels and/or forest reference levels and the outcomes of the technical assessments shall be considered for possible adoption by the Conference of the Parties at its next session.]
5. *Takes note* of the estimated budgetary implications of the activities to be undertaken by the secretariat pursuant to paragraphs 1 and 2 above;
6. *Requests* that the actions of the secretariat called for in this decision be undertaken subject to the availability of financial resources.

Annex: Guidelines and procedures for the technical assessment of submissions by Parties on proposed forest reference emission levels and/or forest reference levels**Guidelines for technical assessment***Objectives*

1. The objectives of the technical assessment are:

*Subparagraph (a)**[Option 1]*

To assess the degree to which Parties have provided transparent, complete, consistent, and accurate information to support the construction of the forest reference emission levels and/or forest reference levels,]

[Option 2]

To assess the degree to which Parties have provided information in accordance with the guidelines for submissions of information on forest reference emission levels and/or forest reference levels in the annex to decision 12/CP.17 in the construction of the forest reference emission levels and/or forest reference levels,]

*Subparagraph (b)**[Option 1]*

To provide, as appropriate, technical [recommendations][suggestions][guidance] to the developing country Party,]

[Option 2]

To offer a facilitative, [non-intrusive,] technical exchange of information on the construction of the forest reference emission levels and/or forest reference levels with a view to provide developing country Parties with the capacity for the construction and [continuous] [appropriate future improvement of the forest reference emission levels and/or forest reference levels, subject to national capability and policy][future] improvement of the reference levels [that would be reflected in subsequent submissions of the forest reference emission levels and/or forest reference levels, as appropriate],]

[Option 3]

To offer a facilitative, [non-intrusive,] technical exchange of information on the construction of the reference level with a view to provide developing country Parties with [suggestions, as appropriate,] [the capacity] for the improvement [and/or technical adjustment] [, as appropriate,] of the reference levels, taking into account national circumstances,]

(c) To provide a technical assessment [to support consideration by the COP at its subsequent session of the forest reference emission level and/or forest reference level to be used],

[Notes that this technical assessment should be facilitative in nature,]

[Scope Option A

2. [A technical assessment of the data, methodologies, assumptions and procedures used in the construction of the forest reference emission level and/or forest reference level of a developing country Party to determine whether it is consistent with the guidelines in the annex to decision 12/CP.17,]

Paragraph 3

[Option 1

Taking into consideration the voluntary basis of submissions of forest reference emission levels and/or forest reference levels, the assessment team will assess the following:]

[Option 2

Taking into consideration the voluntary nature of the activities referred to in decision 1/CP.16, paragraph 70, the assessment of the submissions by Parties on proposed forest reference emission levels and/or forest reference levels by the assessment team will assess the following:]

(b) The extent to which the Party has identified pools, gases and activities included in the forest reference emission level and/or forest reference level and explained the reasons for omitting a pool, a gas or an activity from the forest reference emission level and/or forest reference level and whether the coverage of pools in the forest reference emission level and/or forest reference level is consistent, and justification of why omitted pools were deemed not significant,

(c) The description of approaches, methods and models used in the construction of forest reference emission levels and/or forest reference levels,

(d) The extent to which the forest reference emission level and/or forest reference level value is consistent with the information and descriptions provided by the Party,

(e) The extent to which the information was provided by the Party in a transparent manner,

(f) Whether a description is provided of domestic policies relevant to the construction of the forest reference emission levels and/or forest reference levels and how these policies were used in the construction of the forest reference emission levels and/or forest reference levels,

(g) [Whether confirmation has been provided that the construction of forest reference emission levels and/or forest reference levels do not include assumptions about changes to domestic policies.]

4. As part of the technical assessment, the review process may provide technical recommendations to the developing country Party on the construction of its forest reference

emission levels and/or forest reference levels. This may include the recommendation to make a technical revision to elements used in its construction.

5. The assessment team shall refrain from making any judgment on domestic policies taken into account in the construction of forest reference emission levels and/or forest reference levels.]

[Scope Option B

2. A technical assessment of the data, methodologies and procedures used by the developing country Party in the construction of the reference level(s) in accordance with the guidelines in the Annex to Decision 12/CP.17, covering the following:

(a) The extent to which the information used maintained consistency with anthropogenic forest-related greenhouse gas emissions by sources and removals by sinks as contained in the national greenhouse gas inventories [para 8 decision] and/or with historical data [Annex, (a)];

(b) The extent to which the information provided was transparent, complete (FOOTNOTE), consistent and accurate, including methodological information, description of data sets, approaches, methods, models, if applicable, and assumptions used. [Annex, (b)], and whether the reference levels are national or cover less than its entire national territory of forest area [para 11 Decision].

(c) Whether a description of relevant policies and plans has been provided. [Annex, (b)]

(d) If applicable, whether descriptions of changes from previously submitted reference levels are provided, taking into account the stepwise approach (FOOTNOTE PARAGRAPH 10 OF THE DECISION) [Annex, (b)][paragraph 10 Decision]

(e) Pools and gases, and activities included in the reference levels, and justification of why omitted pools and/or activities were deemed not significant. [Annex, (c)]

(f) Definition of forest used and, if different from the one used in the national GHG inventory or from the one reported to other international organizations, an explanation of why and how the definition used was chosen; [Annex, (d)]

3. The assessment team shall refrain from making any judgment on domestic policies.]

Procedures for technical assessment

General procedures

6. Each submission will be technically assessed by an assessment team in accordance with the procedures and timeframes established in these guidelines.

7. Each assessment team will conduct a thorough and comprehensive assessment of the forest reference emission level and/or forest reference level and will prepare a report under its collective responsibility.

8. The technical assessment process will be coordinated by the secretariat. The assessment team will be composed by LULUCF experts selected from the UNFCCC roster of experts. Participating experts will serve in their personal capacity and will be neither nationals of the Party undergoing the technical assessment, nor funded by that Party.

Composition of the assessment team

9. The assessment team will be composed of at least [two][three] LULUCF experts. The secretariat shall ensure that at least one expert each from a developing and a developed country will be selected from the roster of LULUCF experts.

Timing

10. In order to facilitate the secretariat's work, each Party should confirm to the secretariat, their active experts on the LULUCF roster of experts who will be able to participate in the technical assessment of forest reference emission levels and/or forest reference levels.

11. Assessment sessions will be organized [one] [two] [three] times a year. Submissions received no later than [six] weeks ahead of a session will be assessed at this session. The assessment sessions will take place at a venue designated by the UNFCCC secretariat.

12. The secretariat should forward all relevant information to the assessment team at least [four] weeks before the start of the assessment session.

13. Prior to the assessment session, the assessment team should identify any preliminary issues requiring clarifications from the Party, as appropriate.

14. The Party that submitted the forest reference emission level and/or forest reference level may interact with the assessment team during the assessment session of their submission to clarify issues and provide additional information to facilitate the assessment by the assessment team.

15. The assessment team may seek additional clarifications from the Party no later than [one] week following the assessment session. This may include technical inputs to the Party on the construction of its forest reference emission level and/or forest reference level. The Party is to provide clarifications on the issues raised to the assessment team no later than [five] weeks following the request. As a result of the facilitative process referred above, the Party may modify its submitted forest reference emission level and/or forest reference level in response to the technical inputs of the assessment team.

16. The assessment team will prepare a draft report and make it available to the Party no later than [eight] weeks following the assessment session. The report should include a short summary.

17. The Party will have [three] weeks to respond to the draft report of the assessment team.

18. [If the Party does not agree with the results from the assessment as included in the draft report, in responding to the Party's comments, the assessment team will seek advice from a small group of experienced reviewers to be convened by the secretariat.]

19. The assessment team will prepare a final report within [three] weeks following the Party's response and the report will be sent to the secretariat for publication via the web platform on the UNFCCC website.¹ The final report will contain the technical assessment, technical recommendations, if appropriate, and the responses by the Party and where provided, the advice of the small group of experienced reviewers convened by the secretariat.

¹ <<http://unfccc.int/redd>>.

20. The secretariat will prepare a synthesis report of the technical assessment process of the forest reference emission levels and/or forest reference levels [for consideration by the COP at the next session after the final report referred to in paragraph 18 above]. The synthesis report will be made publicly available via the web platform on the UNFCCC website.]
