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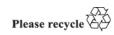Distr.: General
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Technical report on the technical analysis of the technical annex to the first biennial update report of Honduras submitted in accordance with decision 14/CP.19, paragraph 7, on 19 November 2020

Summary

This technical report covers the technical analysis of the technical annex submitted on a voluntary basis, in the context of results-based payments, by Honduras on 19 November 2020 through its first biennial update report in accordance with decision 14/CP.19. The technical annex provides data and information on the activity reducing emissions from deforestation, which is an activity included in decision 1/CP.16, paragraph 70, and covers the same national territorial forest area as the assessed forest reference emission level (FREL) proposed by Honduras in its modified FREL submission of May 2017.

Honduras reported the results of implementing this activity for 2017–2018, which amount to 5,595,266.01 tonnes of carbon dioxide and were measured against the assessed FREL of 6,552,746.47 tonnes of carbon dioxide per year.

The data and information provided in the technical annex are in overall accordance with the guidelines contained in the annex to decision 14/CP.19. The technical analysis concluded that the data and information provided by Honduras in the technical annex are transparent and overall consistent with the data and information used for establishing the assessed FREL in accordance with decision 1/CP.16, paragraph 71(b), and decision 12/CP.17, section II. This report contains the findings from the technical analysis and a few areas identified for capacity-building and future technical improvement in accordance with decision 14/CP.19, paragraph 14.

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Abbreviations and acronyms

2006 IPCC Guidelines	*2006 IPCC Guidelines for National Greenhouse Gas Inventories*
AD	activity data
BUR	biennial update report
CO_2	carbon dioxide
EF	emission factor
FREL	forest reference emission level
GHG	greenhouse gas
IPCC	Intergovernmental Panel on Climate Change
LULUCF	land use, land-use change and forestry
NFI	national forest inventory
NFMS	national forest monitoring system
QC	quality control
REDD+	reducing emissions from deforestation; reducing emissions from forest degradation; conservation of forest carbon stocks; sustainable management of forests; and enhancement of forest carbon stocks (decision 1/CP.16, para. 70)
TA	technical analysis
TTE	team of technical experts

I. Introduction

A. Introduction

1. This technical report covers the TA of the technical annex provided by Honduras on 19 November 2020 in accordance with decision 14/CP.19, paragraph 7, included in its first BUR, which was submitted in accordance with decision 2/CP.17, paragraph 41(a), and annex III, paragraph 19. In the technical annex, Honduras provided the data and information used for estimating its anthropogenic forest-related emissions by sources and removals by sinks, forest carbon stocks, and changes in forest carbon stock and forest area resulting from implementing REDD+ activities. The submission of the technical annex is voluntary and in the context of results-based payments in accordance with decision 14/CP.19, paragraph 8. The TA was coordinated by Luca Birigazzi (secretariat).

2. In this context, Honduras underlined that the submission of the technical annex through its first BUR does not modify, revise or adjust in any way its commitment to its current nationally determined contribution for the LULUCF sector, or any legal or binding instrument under the UNFCCC.

3. The TA of the technical annex is part of the international consultation and analysis of BURs referred to in decision 2/CP.17, annex IV, paragraph 4, the objective of which is to increase the transparency of mitigation actions and their effects through analysis by the TTE in consultation with Honduras and through a facilitative sharing of views, resulting in a separate summary report.[1]

4. Honduras made its first FREL submission, in accordance with decision 12/CP.17, on 20 January 2017, which was subject to a technical assessment following the guidance provided in decision 13/CP.19 and its annex. As a result of the facilitative interactions with the LULUCF experts during the technical assessment, the Party provided a modified FREL submission on 21 May 2017.[2] The assessed FREL was included as one of the elements of the technical annex to its first BUR in accordance with the guidelines contained in the annex to decision 14/CP.19. The findings from the technical assessment of the FREL are included in a separate report.[3]

B. Process overview

5. The TA of the first BUR of Honduras took place from 8 to 12 March 2021 as a desk analysis[4] and was undertaken by the following TTE drawn from the UNFCCC roster of experts on the basis of the criteria defined in decision 20/CP.19, annex, paragraphs 2–6: Remi D'Annunzio (France), Fernando Farias (Chile), Adriana González (Costa Rica), Agustín José Inthamoussu (Uruguay), Maria Jose Lopez (Belgium), Marcela Itzel Olguin-Alvarez (Mexico), Jose Manuel Ramirez Garcia (Spain), Virginia Sena Cianci (Uruguay), Alexander Valencia (Colombia) and Craig Wayson (United States of America). Marcela Itzel Olguin-Alvarez and Craig Wayson were the LULUCF experts who undertook the TA of the technical annex in accordance with decision 14/CP.19, paragraphs 10–13.

6. The TA of the technical annex provided by Honduras was undertaken in accordance with the procedures contained in decisions 2/CP.17, 14/CP.19 and 20/CP.19. This technical report on the TA was prepared by the LULUCF experts in the TTE in accordance with decision 14/CP.19, paragraph 14.

7. During the TA and subsequent exchanges, the LULUCF experts and Honduras engaged in technical discussions, and Honduras provided clarifications in response to

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[1] FCCC/SBI/ICA/2021/TASR.1/HND. At the time of publication of this report, the summary report was being prepared.

[2] The Party's original and modified FREL submissions are available at https://redd.unfccc.int/submissions.html?country=hnd.

[3] FCCC/TAR/2017/HND, published on 23 January 2018.

[4] Owing to the circumstances related to the coronavirus disease 2019, the TA of the first BUR submitted by Honduras had to be conducted remotely.

questions raised by the LULUCF experts, in order to reach a common understanding on the identification of the capacity-building needs of the Party and areas for technical improvement. As a result of the facilitative interactions with the LULUCF experts during the TA, Honduras submitted a modified version of its technical annex on 27 May 2021, which took into consideration the technical input from the experts.[5]

8.   Following the TA of the technical annex, the LULUCF experts prepared and shared the draft technical report with Honduras for its review and comments. The LULUCF experts responded to the Party's comments and incorporated them into and finalized this technical report in consultation with Honduras. This technical report on the TA of the technical annex was prepared in the context of the modified technical annex submitted by the Party.

C.   Summary of results

9.   In decision 1/CP.16, paragraph 70, the Conference of the Parties encouraged developing country Parties to contribute to mitigation actions in the forest sector by undertaking a number of activities, as deemed appropriate by each Party in accordance with its respective capabilities and national circumstances. In the context of results-based payments and in line with decision 12/CP.17, Honduras, on a voluntary basis, proposed a national FREL covering the activity reducing emissions from deforestation for the purpose of a technical assessment in accordance with decision 13/CP.19 and its annex. The activity is being implemented on 100 per cent of the country's forest land, which is equivalent to 57.08 per cent of the national land territory (see table 1 of the technical annex). The assessed FREL of Honduras is 6,552,746.47 t CO_2/year.

10.   The Party's FREL is based on its annual average historical CO_2 emissions associated with the activity reducing emissions from deforestation for the historical reference period 2000–2016. Honduras noted that it anticipates updating its FREL/forest reference level every five years. Honduras reported the results of implementing the activity reducing emissions from deforestation for 2017–2018, calculated against the FREL, which amount to emission reductions of 957,480.46 t CO_2/year.

II.   Technical analysis of the information reported in the technical annex

A.   Technical annex

11.   For the technical annex to the first BUR submitted by Honduras, see annex I.[6]

B.   Technical analysis

12.   The scope of the TA is outlined in decision 14/CP.19, paragraph 11, according to which the TTE shall analyse the extent to which:

(a)   The methodologies, definitions, comprehensiveness and information provided are consistent between the assessed FREL and the results of implementing REDD+ activities;

(b)   The data and information provided in the technical annex are transparent, consistent, complete and accurate;

(c)   The data and information provided in the technical annex are consistent with the guidelines referred to in decision 14/CP.19, paragraph 9;

(d)   The results are accurate, to the extent possible.

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[5] The modified technical annex is available at https://unfccc.int/BURs.
[6] In accordance with decision 14/CP.19, para. 14(a).

13.   The remainder of this chapter presents the results of the TA of the technical annex to the Party's first BUR according to the scope outlined in paragraph 12 above.

1.   **Consistency in methodologies, definitions, comprehensiveness and information provided between the assessed reference level and the results in the technical annex**

14.   In accordance with decision 14/CP.19, paragraph 3, the data and information used by a Party for estimating its anthropogenic forest-related emissions by sources and removals by sinks, forest carbon stocks, and changes in forest carbon stock and forest area resulting from implementing REDD+ activities should be transparent and consistent over time and with the data and information used for establishing its FREL/forest reference level in accordance with decision 1/CP.16, paragraph 71(b–c), and decision 12/CP.17, section II.

15.   The LULUCF experts noted that Honduras ensured overall consistency between its assessed FREL and estimated results of implementing the activity reducing emissions from deforestation in 2017–2018 by:

        (a)   Using consistent methodologies and data to generate AD on deforestation by creating a forest/non-forest map for 2018 utilizing the same methods used for developing the forest/non-forest maps for 2000 and 2016 used in constructing the FREL;

        (b)   Using consistent methodologies and data to generate EFs, in particular applying the same forest stratification and EFs based on data from cycles 1 and 2 of the NFI;

        (c)   Covering the same four carbon pools: above-ground biomass, below-ground biomass, deadwood and litter;

        (d)   Covering the same gas: CO_2;

        (e)   Covering the same area: entire national territory;

        (f)   Assuming that all carbon is lost in the year of deforestation;

        (g)   Using the same forest definition applied for constructing the FREL, in which the AD are based on a different canopy cover threshold (30 per cent) than that used in the national definition of forest (10 per cent).

16.   In view of the above, the LULUCF experts concluded that the results presented of implementing the activity reducing emissions from deforestation are consistent with the assessed FREL. The LULUCF experts commend Honduras for ensuring consistency of data and methodologies between the FREL submission for 2000–2016 and the technical annex with the results of implementing the activity reducing emissions from deforestation for 2017–2018.

2.   **Transparency, consistency, completeness and accuracy of the data and information provided in the technical annex**

17.   As part of the TA process, Honduras provided additional information, in particular the data sheets and maps used in calculating the emission reductions, in addition to sharing the original data applied in constructing the FREL. The LULUCF experts commend Honduras for its efforts to increase the transparency and ensure the completeness[7] of the data and information provided, thus allowing for reconstruction of the results. In particular, some of the information required for estimating the results was available on the government website of the Institute of Forest Conservation and Development, Protected Areas and Wildlife.[8] As Honduras submitted a new reference level and the technical annex in the same year, the web page provides files and data for both submissions. However, the way the files were organized on the web page made it challenging for the LULUCF experts to identify the data set specifically related to the REDD+ technical annex. The LULUCF experts note that enhancing the data QC system, including by providing the exact path to each document referred to in the REDD+ technical annex, would enable users to access and retrieve the required information more efficiently.

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[7] "Complete" here means including the information necessary for reconstructing the results.
[8] https://sigmof.icf.gob.hn/.

18.   The basis for the forest-cover change map was a 2012 forest-cover and land-use map generated from two cartographic inputs: a RapidEye map (2012) and a mosaic of 2012 Landsat images. Forest/non-forest cover maps for 2000, 2006, 2016 and 2018 were generated by processing medium-resolution Landsat 5, 7 and 8 images. To detect forest-cover losses for 2000–2006 and 2006–2012, computer scripts were developed using the Google Earth Engine platform, and non-forest areas in 2012 were compared with existing forest areas in 2000 and 2006. Similarly, existing forest areas in 2012 were compared with non-forest areas in 2016 to obtain estimates of forest-cover loss for 2012–2016, and a map of forest/non-forest in 2018 was used to obtain forest-cover loss estimates for 2016–2018. This map was then assessed for accuracy using 749 visually examined plots.

19.   Honduras noted that, in order to stratify the identified deforested areas into the same forest type strata considered in constructing the FREL (i.e. wet broadleaved forest, deciduous broadleaved forest, coniferous forest and mangrove forest), an overlay with a forest typology map showing climax vegetation was used for 2000–2006, 2006–2012 and 2016–2018. The information on forest strata included in the 2012 forest-cover and land-use map was used to stratify deforested areas for 2012–2016 and 2016–2018. During the TA, the Party recognized that tables 3–4 of its technical annex contained errors, which were due mainly to miscalculations of the extent of coniferous forest, and it submitted a modified technical annex containing revised data (tables 4–5 of the modified technical annex). The LULUCF experts commend Honduras for addressing the mistakes and consider that strengthening the QC processes for future submissions will enhance the integrity and consistency of the reported data.

20.   Honduras explained that perennial crops such as cacao and shade-grown coffee plantations are detected as broadleaved forests. Honduras noted that, when these areas are subject to cover changes, the EFs for wet broadleaved forest are assigned to them, resulting in an overestimation of emissions from forest-cover loss. The LULUCF experts commend Honduras for noting this challenge, which increased the transparency of the technical annex. However, the LULUCF experts note that including these areas in the forest/non-forest maps resulted in an overestimation of deforestation rates in the broadleaved forest category, for which the largest rate change was reported during the monitoring period.

21.   Dendrometric information on tree vegetation, deadwood and litter was collected during the two national forest assessments. During the first and second assessments, measurements of these parameters were taken at 181 and 263 sampling units respectively, of which 131 and 229 units respectively were in areas considered totally or partially forested. Each sample unit is 500 m by 500 m and includes four 250 m by 20 m sample plots. Additional sampling units with plots of 130 m by 20 m were added during the second assessment. The total carbon stocks in the four forest strata ranged between 28.53 and 241.64 t carbon/ha. Honduras combined the available spatially explicit information on forest strata with the spatially explicit grid of the sample units to allow each sample unit (or, if possible, its plots) to be assigned to a unique forest stratum and therefore to the dendrometric information used to derive EFs for each specific stratum.

22.   According to decision 12/CP.17, paragraph 8, the FREL shall be established taking into account decision 4/CP.15, paragraph 7, and maintaining consistency with the anthropogenic forest-related GHG emissions by sources and removals by sinks reported in the Party's GHG inventory. The team assessing Honduras' FREL noted that the Party maintained consistency in terms of sources of AD and EFs with those used for the GHG inventory included in its first BUR.[9] The LULUCF experts noted that this is also true for the estimated results of implementing the activity reducing emissions from deforestation for 2017–2018.

23.   During the TA, the LULUCF experts noted that Honduras did not fully propagate the uncertainties of the emission reductions and shared an example of uncertainty propagation with the Party. On the basis of the example, Honduras added a propagated uncertainty estimate in its modified technical annex (see para. 37 below).

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[9] Available at https://unfccc.int/documents/266519 (in Spanish).

24. In response to a question from the LULUCF experts, Honduras clarified that all data (e.g. images and forest maps) are publicly available (see para. 17 above), enabling stakeholders to reconstruct annual increments of forest carbon stocks. In addition, the NFI of Honduras provides data that help to improve the accuracy of the Party's CO_2 emission estimates. The LULUCF experts commend Honduras for providing transparent information and continuing to improve the accuracy of its estimates.

25. The LULUCF experts concluded that Honduras provided the information necessary for reconstructing the results of implementing the activity reducing emissions from deforestation. The data and information provided in the technical annex are considered to be transparent, consistent, complete and accurate to the extent possible.

3. Consistency with the guidelines on elements to be included in the technical annex

26. Honduras provided data and information on all the required elements in accordance with the guidelines contained in the annex to decision 14/CP.19, namely summary information from the final report containing the assessed FREL; results in t CO_2/year, consistent with the assessed FREL; a demonstration that the methodologies used to produce the results are consistent with those used to establish the assessed FREL (as outlined in chap. II.B.1 above); a description of forest monitoring systems and institutional roles and responsibilities in measurement, reporting and verification of the results; the information necessary for reconstructing the results (as outlined in chap. II.B.2 above); and a description of how the elements contained in decision 4/CP.15, paragraph 1(c–d), have been taken into account.

27. Honduras provided a summary table with the results of implementing the activity reducing emissions from deforestation for 2017–2018, consistent with the assessed FREL, thus allowing for reconstruction of the results. The emission reductions achieved are listed in table 4 of the modified technical annex and amount to 957,480.46 t CO_2/year for the two years covered.

28. The LULUCF experts noted that Honduras provided a description of the NFMS and a transparent summary of the roles and responsibilities of the agencies and institutions involved in measurement, reporting and verification of the results in the technical annex.

29. The forest monitoring system is a national system covering the entire country. The system assesses data on forest area losses and generates more detailed information on the carbon densities of the four carbon pools for the four forest types.

30. According to decision 11/CP.19, paragraph 4(b), the NFMS should enable the assessment of different types of forest in the country, including natural forest. During the consultation process, Honduras explained that forest loss was estimated as a whole for the entire country and that forest loss by forest type was assumed to be correct and was based on a map of potential forest type, not actual forest type. During the TA, the LULUCF experts noted that Honduras was unable to determine changes in non-forest classes, such as coffee plantations, or adequately track changes in forest cover due to pine bark beetle infestation.

31. On the basis of the available information, the LULUCF experts noted that, so far, there is no evidence of displacement of emissions.

32. Honduras provided a description of how IPCC guidance and guidelines were taken into account in accordance with decision 4/CP.15, paragraph 1(c). For estimating emission reductions in forests in the country, Honduras used the methodology provided in the IPCC *Good Practice Guidance for Land Use, Land-Use Change and Forestry* and the 2006 IPCC Guidelines for estimating carbon stocks in forest land converted to other land uses. Accordingly, the emissions from deforestation were estimated for 2017–2018 by combining AD (i.e. areas of annual deforestation) with the appropriate EF (i.e. emissions associated with the corresponding forest type).

33. In constructing its FREL and estimating the results, Honduras covered the most significant pools and GHGs. Overall, the exclusion of the soil organic carbon pool and non-CO_2 gases was adequately justified. The LULUCF experts commend Honduras for its intention to obtain better information on soil organic carbon and non-CO_2 gases with the aim of including them in future FRELs and estimates of results as part of the stepwise approach.

4. Accuracy of the results proposed in the technical annex

34. The LULUCF experts noted that the Party estimated the results of implementing the activity reducing emissions from deforestation in the national area using a transparent and consistent approach. They commend Honduras for its significant long-term efforts to build up a robust NFMS that is capable of providing transparent estimates of emissions from deforestation.

35. Both the established FREL and the results obtained for 2017–2018 from implementing the activity reducing emissions from deforestation are based on the assumptions that carbon densities were constant in forest land remaining forest land and instant oxidation occurs with land-use changes. It was also assumed that deforestation rates were uniform across all forest types as the Party did not carry out area-change estimates by individual forest type. The LULUCF experts noted that, if the carbon densities in these areas were lowered before a clear-cut event, for example, owing to human activities or forest fires, then it is likely that emissions from deforestation have been overestimated. They also noted that Honduras has used a consistent methodology for estimating emissions in establishing the FREL and the results for 2017–2018.

36. Honduras masked out areas of coniferous forest under management as its approach did not enable it to distinguish between forest-cover loss due to harvest and forest-cover loss resulting in deforestation. The LULUCF experts note that this assumption could lead to an underestimation of deforestation events caused by pine bark beetle infestation followed by a land-use change to other land. For example, during the TA, the Party informed the LULUCF experts that some 10 per cent of the pine bark beetle-infested forest areas (approximately 50,000 ha) have undergone a land-use change but were not included in the reported deforested areas. In addition, agroforestry land uses such as shade-grown coffee were included in the estimates of AD, leading to an underestimation of net deforestation, as these areas have increased over time. These two methodological approaches have most likely led to an underestimation of deforestation in the monitoring period, and the LULUCF experts note that correcting this is an area for technical improvement.

37. The LULUCF experts commend Honduras for providing information relating to uncertainty estimated using a Monte Carlo approach. The uncertainty of the emission reductions due to EFs (i.e. NFI sampling error) and AD (i.e. land-cover changes) was calculated to be 506.15 per cent. The information shared by the Party indicates that its approach most likely results in a modest overestimation of the uncertainty, as the correlations between individual uncertainties (e.g. AD) comprising the Monte Carlo runs are not fully accounted for. The LULUCF experts note that incorporating uncertainty correlations into the Monte Carlo run would further enhance the accuracy of the uncertainty estimates. The LULUCF experts note that this is an area for technical improvement.

C. Areas identified for technical improvement

38. The LULUCF experts concluded that the following areas for technical improvement identified in the report on the technical assessment of Honduras' FREL also apply to the provision of information on the results of implementing the activity reducing emissions from deforestation:

(a) Improving the monitoring and reporting of areas affected by pine bark beetles to increase the accuracy of the AD estimates for deforestation;

(b) Including non-CO_2 gases and carbon pools in future FREL submissions and REDD+ technical annexes to the BUR (e.g. biomass burning from forest fires);

(c) Considering adding new sampling units in forest classes with the highest uncertainty (i.e. mangroves) to enhance the accuracy of the estimates;

(d) Improving consistency between Honduras' national definition of forest (which considers 10 per cent forest cover) and the operational forest definition, which considers 30 per cent forest cover owing to technical limitations in the remote sensing approach used in determining deforestation events.

39.   Furthermore, the LULUCF experts noted that Honduras could consider:

(a)   Enhancing the quality assurance and QC of the data and information used for reporting the results of REDD+ implementation (see paras. 17 and 19 above);

(b)   Further refining the estimation of EFs and AD of forest classes in the light of the new NFI cycle with a view to enabling identification of land-use changes in pine forests affected by pine bark beetles and excluding areas with agroforestry systems to ensure consistency with the Party's national definition of forest (see para. 36 above);

(c)   Incorporating uncertainty correlations into the Monte Carlo run (see para. 37 above).

D.   Comments and responses of the Party

40.   During the consultation process, Honduras noted a number of areas of capacity-building needs. Addressing those needs could enable Honduras to improve its data and methodologies and include additional activities and gases in future FREL submissions. After exchanges with the LULUCF experts, Honduras identified the following capacity-building needs:

(a)   Continuing to enhance its institutional capacity to prepare and report estimates of GHG emissions and removals in accordance with the 2006 IPCC Guidelines;

(b)   Developing specific allometric equations for species and forest types for Honduras;

(c)   Including estimates for the soil organic carbon pool in future FREL and results submissions;

(d)   Implementing a nested approach for subnational reports to be operated for the REDD+ strategy.

III.   Conclusions

41.   The LULUCF experts conclude that Honduras reported the results of implementing one activity, reducing emissions from deforestation, at the national level. The results include estimates of CO_2 emissions from four carbon pools: above-ground biomass, below-ground biomass, deadwood and litter. The results of the activity were estimated and reported using methodologies, definitions, assumptions and information that are consistent with those used for constructing the assessed FREL.

42.   The LULUCF experts consider the data and information provided in the technical annex to be transparent, consistent, complete and accurate. In addition, the LULUCF experts find the data and information provided in the technical annex to be consistent with the guidelines referred to in decision 14/CP.19, paragraph 9. The results are accurate to the extent possible, based on the assumptions used.

43.   In conclusion, the LULUCF experts commend Honduras for showing strong commitment to continuously improving the data and information used for calculating the results, in line with the stepwise approach, which are consistent with those used for constructing its assessed FREL. Some areas for future technical improvement and capacity-building needs have been identified by the LULUCF experts and Honduras respectively in this report. At the same time, the LULUCF experts acknowledge that such improvements are subject to national capabilities and circumstances and note the importance of adequate and predictable support.[10] The LULUCF experts also acknowledge that the TA process was an opportunity for a facilitative and constructive technical exchange of views and information with Honduras.[11]

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[10] As per decision 2/CP.17, para. 57.
[11] As per decision 14/CP.19, paras. 12–13.

Annex I

Technical annex to the biennial update report

Owing to the complexity and length of the submitted technical annex to the BUR, and in order to maintain the original formatting, the technical annex has not been reproduced here. It is available on the UNFCCC website at https://unfccc.int/BURs.

Annex II

Summary of the main features of the reported results of implementing the activities referred to in decision 1/CP.16, paragraph 70, based on information provided by Honduras

Key elements		*Remarks*
Results reported	957 480.46 t CO_2/year	See paragraph 10 of this document
Results period	2017–2018	See paragraph 10 of this document
Assessed FREL	6 552 746.47 t CO_2/year	See paragraphs 9–10 of this document. The FREL submissions and document FCCC/TAR/2017/HND are available at https://redd.unfccc.int/submissions.html?country=hnd
Reference period	2000–2016	
National/subnational	National	See paragraph 9 of this document
Activity included	Reducing emissions from deforestation	See paragraph 9 of this document
Pools included	Above-ground biomass Below-ground biomass Deadwood Litter	See paragraph 15(c) of this document
Gas included	CO_2	See paragraph 15(d) of this document
Consistency with assessed FREL	Methods, definitions and information used for the assessed FREL are consistent with those used for the results	See paragraph 15 of this document
Description of NFMS and institutional roles	Included	See paragraph 28 of this document
Identification of future technical improvements	Included	Several areas for future technical improvement have been identified (see para. 38 of this document)

Annex III

Reference documents

A.   Reports of the Intergovernmental Panel on Climate Change

IPCC. 2003. *Good Practice Guidance for Land Use, Land-Use Change and Forestry*. J Penman, M Gytarsky, T Hiraishi, et al. (eds.). Hayama, Japan: Institute for Global Environmental Strategies. Available at http://www.ipcc-nggip.iges.or.jp/public/gpglulucf/gpglulucf.html.

IPCC. 2006. *2006 IPCC Guidelines for National Greenhouse Gas Inventories*. S Eggleston, L Buendia, K Miwa, et al. (eds.). Hayama, Japan: Institute for Global Environmental Strategies. Available at http://www.ipcc-nggip.iges.or.jp/public/2006gl.

B.   UNFCCC documents

First and modified FREL submissions of Honduras. Available at https://redd.unfccc.int/submissions.html?country=hnd.

"Guidelines and procedures for the technical assessment of submissions from Parties on proposed forest reference emission levels and/or forest reference levels". Annex to decision 13/CP.19. Available at https://unfccc.int/sites/default/files/resource/docs/2013/cop19/eng/10a01.pdf#page=36.

"Guidelines for submissions of information on reference levels". Annex to decision 12/CP.17. Available at https://unfccc.int/sites/default/files/resource/docs/2011/cop17/eng/09a02.pdf#page=19.

Report on the technical assessment of the proposed FREL of Honduras submitted in 2017. FCCC/TAR/2017/HND. Available at https://redd.unfccc.int/submissions.html?country=hnd.

C.   Other documents

The following references have been reproduced as received:

Calculation worksheet used in estimating GHG emission for both the FREL and results-based period.

Calculation worksheet used in estimating uncertainty values for both the FREL and results-based period.