



Report on the technical assessment of the proposed forest reference level of Burkina Faso submitted in 2025

Summary

This report covers the technical assessment of the voluntary submission of Burkina Faso on its proposed forest reference level (FRL) in accordance with decision 13/CP.19 and in the context of results-based payments. The FRL proposed by Burkina Faso covers the activities reducing emissions from deforestation, reducing emissions from forest degradation and enhancement of forest carbon stocks, which are among the activities included in paragraph 70 of decision 1/CP.16.

For its submission, Burkina Faso developed a national FRL. The FRL presented in the original submission, based on the reference period 2000–2013, corresponds to 13,787,040 tonnes of carbon dioxide equivalent per year. As a result of the facilitative process during the technical assessment, the FRL was modified to 10,736,320 tonnes of carbon dioxide equivalent per year.

The assessment team notes that the data and information used by Burkina Faso in constructing its FRL are mostly transparent, mostly complete and in overall accordance with the guidelines contained in the annex to decision 12/CP.17. This report contains information on the assessed FRL and a few areas identified by the assessment team for future technical improvement in accordance with the provisions on the scope of the technical assessment contained in the annex to decision 13/CP.19.



Abbreviations and acronyms

2006 IPCC Guidelines	<i>2006 IPCC Guidelines for National Greenhouse Gas Inventories</i>
AD	activity data
AT	assessment team
BTR	biennial transparency report
CH ₄	methane
CO ₂	carbon dioxide
CO ₂ eq	carbon dioxide equivalent
COP	Conference of the Parties
EF	emission factor
FREL	forest reference emission level
FRL	forest reference level
GHG	greenhouse gas
IPCC	Intergovernmental Panel on Climate Change
N ₂ O	nitrous oxide
NC	national communication
NFI	national forest inventory
NID	national inventory document
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 assessment

I. Introduction and summary

A. Overview

1. This report covers the TA of the submission of Burkina Faso on its proposed FRL,¹ submitted on 10 January 2025, in accordance with decisions 12/CP.17 and 13/CP.19. The TA took place from 24 to 28 March 2025 and was coordinated by the secretariat.² The TA was conducted by the AT, consisting of two land use, land-use change and forestry experts from the UNFCCC roster of experts:³ Timo Beiermann (Germany) and Yao Eric Landry Konan (Côte d'Ivoire). The Consultative Group of Experts was invited to participate in the TA as an observer⁴ but no representative was available. The TA was coordinated by Pierre Brender (secretariat).

2. In response to the invitation of the COP and in accordance with the provisions of paragraphs 7–15 of and the annex to decision 12/CP.17, Burkina Faso submitted its proposed FRL on a voluntary basis. The proposed FRL is one of the elements⁵ to be developed in implementing the activities referred to in paragraph 70 of decision 1/CP.16. Pursuant to paragraphs 1–2 of decision 13/CP.19 and paragraphs 7–8 of decision 14/CP.19, the COP decided that each submission of a proposed FRL, as referred to in paragraph 13 of decision 12/CP.17, shall be subject to a TA in the context of results-based payments.

3. Burkina Faso provided its submission in French. The submission is supported by an annex in French, which provides links to spreadsheets containing emission estimates by year, administrative region and phytogeographic sector, as well as information on AD, EFs and uncertainty estimates, and enhances the transparency of the FRL.

4. The objective of the TA is to assess the degree to which the information provided by Burkina Faso is in accordance with the guidelines for submissions of information on reference levels⁶ and to offer a facilitative, non-intrusive, technical exchange of information on the construction of the FRL with a view to supporting the capacity of Burkina Faso to construct and improve its FRL in the future, as appropriate.⁷

5. The TA of the FRL submitted by Burkina Faso was undertaken in accordance with the guidelines and procedures for the TA of submissions from Parties on proposed FRELs and/or FRLs.⁸ This report on the TA was prepared by the AT following the same guidelines and procedures.

6. Following the process set out in those guidelines and procedures, a draft version of this report was communicated to the Government of Burkina Faso. The facilitative exchange during the TA allowed Burkina Faso to provide clarifications and additional information, which were considered by the AT in preparing this report.⁹ As a result of the facilitative interactions with the AT during the TA, Burkina Faso provided a modified version of its submission on 13 June 2025, which took into consideration the technical input of the AT. The modifications improved the clarity and transparency of the submitted FRL. This TA report was prepared in the context of the modified FRL submission.

B. Proposed forest reference level

7. In paragraph 70 of decision 1/CP.16, the COP encouraged developing country Parties to contribute to mitigation actions in the forest sector by undertaking a number of activities,

¹ The submission of Burkina Faso is available at <https://redd.unfccc.int/submissions.html?country=BFA>.

² As per decision 13/CP.19, annex, para. 7.

³ As per decision 13/CP.19, annex, paras. 7 and 9.

⁴ As per decision 13/CP.19, annex, para. 9.

⁵ See decision 1/CP.16, para. 71(b).

⁶ Decision 12/CP.17, annex.

⁷ Decision 13/CP.19, annex, para. 1(a–b).

⁸ Decision 13/CP.19, annex.

⁹ As per decision 13/CP.19, annex, paras. 1(b), 13 and 14.

as deemed appropriate by each Party and in accordance with their respective capabilities and national circumstances, in the context of providing adequate and predictable support. The FRL proposed by Burkina Faso, on a voluntary basis for a TA in the context of results-based payments, covers the activities reducing emissions from deforestation, reducing emissions from forest degradation and enhancement of forest carbon stocks, which are three of the five activities referred to in paragraph 70 of decision 1/CP.16. The FRL includes the emissions and removals from land-use changes from or to forest land, and the degradation or enhancement within forests based on the difference in carbon stock between the previous and new strata. For its submission, Burkina Faso applied a stepwise approach to developing its FRL in accordance with paragraph 10 of decision 12/CP.17, which enables Parties to improve their FREL or FRL by incorporating better data, improved methodologies and, where appropriate, additional pools.

8. The FRL submitted by Burkina Faso in the modified submission corresponds to 10,736,320 t CO₂ eq/year based on the reference period 2000–2013.¹⁰ The table contained in annex I summarizes the main features of the FRL presented in the modified submission, with the aim of accessing results-based payments for REDD+ activities, including reference period, territorial coverage, and pools and gases included.

9. For constructing its FRL, Burkina Faso used the 2006 IPCC Guidelines. The methodology used to calculate emissions or removals or changes in forest carbon stock involved characterizing land-use changes at annual intervals and applying the IPCC stock-change approach, and assumed that carbon stock reached the average of the new strata in the year in which the change was detected.

10. The AD used in constructing the FRL were estimated using a systematic sampling approach. Collect Earth was used to analyse high- and medium-resolution spatial imagery collected through Google Earth, Bing Maps, Google Earth Engine and Planet, which were used by the Party to collect data on current land use and historical land-use changes for 2000 onward.

11. The EFs were largely derived from field measurements in Burkina Faso. In particular, information on the biomass carbon stock and standing deadwood stock of different forest and non-forest strata was derived from the Party's second NFI, relying on 5,850 sampling units randomly selected throughout the entire territory from the 30,061 points of a regular 3 × 3 km grid (Ministry of the Environment, the Green Economy and Climate Change of Burkina Faso, 2018). For soil organic carbon, estimates for the same strata were estimated by the National Bureau of Soils using 1,397 georeferenced sample points, for which data were collected in the upper 30 cm soil horizon. Finally, tier 1 values from the 2006 IPCC Guidelines were used for the carbon content of the litter pool and the amount of biomass burned by fires.

12. The FRL proposed by Burkina Faso is its second FRL submitted in the context of applying the stepwise approach. The previous FRL was submitted on 6 January 2020 and was subject to a TA in 2020; it covered the activities reducing emissions from deforestation, reducing emissions from forest degradation and enhancement of forest carbon stocks based on the reference period 1995–2017, and corresponded to 10,218,000 t CO₂ eq/year. It was therefore lower than the FRL proposed in the most recent submission (see finding ID# 9 in the table below for differences between the most recent FRL and the previous FRL).

13. Burkina Faso reported uncertainties in its FRL submission, which were calculated using error propagation. The uncertainties were reported as 2.74 per cent above or below the estimated emission level (see finding ID# 3 in the table below). The submission also includes an estimate of the uncertainty associated with land-use characterization for 2000 and 2013, EFs and carbon stock estimates.

¹⁰ In its original submission, Burkina Faso proposed a FRL of 13,787,040 t CO₂ eq/year. The difference between the original and the modified submission is due mostly to the inclusion of emissions from the litter pool using default EFs and the re-evaluation of emissions from fire.

II. Technical assessment of the proposed forest reference level

14. The table below describes the findings from the TA of the data, methodologies and procedures used by the developing country Party under assessment in constructing its FRL within the scope of the TA in accordance with decision 13/CP.19 and its annex.

Findings from the technical assessment of the data, methodologies and procedures used by the developing country Party under assessment in constructing its forest reference emission level and/or forest reference level

Finding ID#	<i>Aspect of the scope of the TA (decision 13/CP.19, annex, para. 2)</i>	<i>Description of the issue, additional information shared by the Party during the TA and conclusion of the AT</i>	<i>Area for future technical improvement</i>
1	2(a) Consistency with the national GHG inventories	<p>The AT noted that, overall, the sources of AD and EFs used by Burkina Faso for its FRL were inconsistent with those used for the GHG inventory included in its BTR1. In terms of AD, estimates for 2000 onward obtained through Collect Earth under the same project are mentioned in both the FRL and the GHG inventory. However, the forest areas reported by class for 2000 in the FRL were inconsistent with the areas reported in the NID submitted alongside the BTR. Concerning EFs, although the level of aggregation of forest strata differs between the two submissions and prevents a direct comparison of all EFs, the AT noted differences where a direct comparison was possible (e.g. for biomass of open forest). Burkina Faso also applied a stock-change approach in the FRL (assuming a change in carbon stock corresponding to the difference between the average of the new land class and the previous land class in one year), whereas it applied a gain–loss approach using growth rates for carbon accumulation in the national GHG inventory.</p> <p>During the TA, Burkina Faso explained that the FRL was estimated using values from the database produced with Collect Earth as AD, and that annual land-use transitions were applied to calculate emissions. In contrast, for the GHG inventory, Burkina Faso used data from various decentralized organizations in addition to those collected through Collect Earth. Although the Collect Earth baseline data were adjusted for the GHG inventory, the adjustment methodology was not documented; hence, those data were not used for the FRL. Burkina Faso explained that various sources were used for estimating the growth factors reported in the NID, including IPCC tier 1 values, and that it was deemed preferable to use a stock-change approach based on the results of the second NFI to estimate the FRL in order to maintain internal consistency of the different emissions and removals included in the FRL.</p>	<p>The AT notes that providing more information on differences between the estimates reported in the FRL and those reported in the national GHG inventory is an area for future technical improvement.</p>
2	2(b) How historical data have been taken into account	<p>Burkina Faso took historical data into account by calculating average historical emissions and removals in 2000–2013. It did so after calculating yearly estimates of changes in land use and forest cover through Collect Earth (starting with the difference between 2000 and 2001 and ending with the difference between land use in 2012 and 2013) and a separate yearly estimate of forest areas affected by bushfires. For the latter, it used Moderate-resolution Imaging Spectroradiometer data. The AT noted that the submission does not explain how Burkina Faso avoided double counting the estimates of bushfire emissions and the emissions associated with land-cover changes identified through Collect Earth.</p> <p>During the TA, Burkina Faso explained that bushfires on its national territory do not lead to deforestation. Therefore, Burkina Faso considers that there is no double counting of emissions from bushfires and those from deforestation. In the modified submission, Burkina Faso clarified that the AD on bushfires are limited to bushfires occurring on forest land remaining forest land. Burkina Faso also explained how it processed the data to estimate emissions from bushfires.</p>	<p>The AT notes that providing additional information on the data collected and on the methodology used to avoid double counting emissions reported for bushfires in forest land remaining forest land and emissions associated with land-use changes is an area for future technical improvement that would increase the completeness of the FRL submission.</p>

Finding ID#	<i>Aspect of the scope of the TA (decision 13/CP.19, annex, para. 2)</i>	<i>Description of the issue, additional information shared by the Party during the TA and conclusion of the AT</i>	<i>Area for future technical improvement</i>
3	2(c) Approaches – transparency	<p>The AT commends Burkina Faso for improving the description of how the data were processed to estimate the size of burned areas in forest land remaining forest land. However, it remains unclear whether the processing of the data eliminated the risk of double counting, as it is not clear if the Collect Earth assessment of land-use changes was the source used to ensure only fires occurring on forest land remaining forest land were considered or if the source was a map of forest land remaining forest land developed separately, such as the one used for the first FRL (see finding ID# 9 below).</p> <p>The AT noted that, to estimate the uncertainty of the AD, Burkina Faso estimated the uncertainty of the land use associated with the sampling grid. However, the emissions and removals associated with carbon stock changes are based on land-use changes and transitions between different forest classes and are usually associated with much greater relative uncertainties.</p> <p>During the TA, Burkina Faso confirmed that uncertainties related to transitions between different forest classes were not estimated.</p> <p>The AT noted that the uncertainty estimate for EFs provided in the uncertainty calculation spreadsheet accompanying the modified submission (1.54 per cent) reflects only soil organic carbon. Owing to an error in the spreadsheet, the uncertainty for biomass carbon stock was not accounted for in the overall uncertainty calculation, and litter was not included. Thus, the uncertainty of the EFs is likely underestimated. Similarly, the uncertainty of the AD was derived from the land use determined at the beginning and end of the reference period, but it does not reflect uncertainties for land-use changes and transitions between different forest classes. Moreover, the total uncertainty reported by the Party does not fully account for all underlying sources; it does not capture uncertainties associated with classification errors in Collect Earth or with the AD used to estimate emissions from forest fires.</p>	<p>The AT notes that improving the estimation of uncertainties (e.g. by including uncertainties from all relevant carbon pools, including biomass and litter), estimating the uncertainty of land-use transitions rather than of initial and final states only, and reporting qualitative information on the limitations of the uncertainty calculation if it is not possible to capture all sources of uncertainty is an area for future technical improvement that would increase the transparency of the FRL submission.</p>
4	2(c) EFs – completeness	<p>The AT noted that, although Burkina Faso described the development of country-specific EFs for, inter alia, root biomass and soil organic carbon, the documentation shared with the AT as part of the original submission did not include the raw data, statistical parameters or underlying assumptions used in the EF calculations.</p> <p>During the TA, Burkina Faso shared with the AT a calculation spreadsheet for biomass carbon stocks estimated on the basis of the estimated volumes of above-ground biomass by strata.</p> <p>The AT commends Burkina Faso for sharing the additional information during the TA, which increased the completeness of the submission.</p>	
5	2(c) EFs – accuracy	<p>The AT noted that, to estimate removals from the enhancement of forest carbon stocks (both for land converted to forest land and forest land remaining forest land), Burkina Faso accounted for the difference in average carbon stock between the old strata and the new forest class in the year in which the change of class was detected. The AT notes that applying annual change estimates on the basis of FRL growth assumptions for land converted to forest</p>	<p>The AT notes that estimating the yearly accumulation of carbon stocks to estimate the enhancement of forest carbon stocks (especially in the case of land converted to forest land) is an area</p>

Finding ID#	Aspect of the scope of the TA (decision 13/CP.19, annex, para. 2)	Description of the issue, additional information shared by the Party during the TA and conclusion of the AT	Area for future technical improvement
6	2(c) AD – transparency	<p>land, consistent with equation 2.4 or 2.15 in volume 4, chapter 2, of the 2006 IPCC Guidelines, could increase the accuracy of carbon removal estimates.</p> <p>During the TA, Burkina Faso explained that it would prefer to use a stock-change approach between strata using the carbon stock estimates of the second NFI rather than applying default EFs for gains from the 2006 IPCC Guidelines until country-specific growth factors can be developed to maintain consistency in the estimates (see also finding ID# 1 above).</p> <p>The AT noted that, although Burkina Faso described its use of Collect Earth, including its integration with Landsat and Sentinel imagery to detect changes in land use, the Party did not fully describe its classification procedures, sampling design, interpretation protocols or error handling approach, and the documentation does not provide access to data sets. Moreover, although the use of high-resolution imagery and the Party’s systematic Collect Earth sampling approach may increase accuracy, there is no detailed quantitative assessment of the uncertainties directly associated with the AD, nor is there a comparison with previous methods. Error rates associated with incorrect classification, interpretive bias or sampling design were not systematically reported (see finding ID# 3 above).</p> <p>During the TA, Burkina Faso explained that AD were estimated using a methodology described in its data-collection protocol, which it shared with the AT. The Party also explained that it calculated inter-annual land-cover areas, land-cover changes and uncertainties associated with changes using Saiku.</p> <p>The AT commends Burkina Faso for sharing its data-collection protocol with the AT, which increased understanding of the Party’s classification procedure, interpretation protocol and quality control plan.</p>	<p>for future technical improvement that would increase the accuracy of the FRL submission.</p>
7	2(c) AD – completeness	<p>The AT noted that areas of degraded forest represented less than 3 per cent of the areas affected by deforestation, and areas assessed as deforested during the first two years (2000–2001 and 2001–2002) are smaller than for all the other (more recent) years. In addition, Burkina Faso reported that it used medium-resolution image colour composites and the Landsat normalized difference vegetation index, as well as higher-resolution images, to identify changes in land use and forest strata.</p> <p>During the TA, Burkina Faso presented some examples of Collect Earth plot analyses, which led the AT to understand that a potentially significant proportion of land uses and forest strata, especially for earlier years, must have been assessed using only medium-resolution images. In response to a question from the AT on whether the lack of higher-resolution images could have led to an underestimation of forest degradation and deforestation in earlier years, Burkina Faso explained that the lack of high-resolution images cannot explain the low emission levels estimated for 2001, and that, in any case, most plots were assessed using high-resolution images. However, Burkina Faso could not share with the AT any quantitative information on the proportion of plots analysed using high-resolution imagery for each year of the time series.</p>	<p>The AT notes that providing quantitative information on the proportion of plots assessed using high- and medium-resolution imagery for each year of the time series is an area for future technical improvement that would improve the completeness of the submission.</p> <p>The AT also notes that comparing the AD derived from remote sensing with independent, compiled estimates (e.g. national forest inventories, regional land-use data sets or alternative remote sensing products) is an area for future technical improvement that would provide confidence in the time-series</p>

Finding ID#	<i>Aspect of the scope of the TA (decision 13/CP.19, annex, para. 2)</i>	<i>Description of the issue, additional information shared by the Party during the TA and conclusion of the AT</i>	<i>Area for future technical improvement</i>
8	2(d) Description of relevant policies and plans, as appropriate	<p>Acknowledging Burkina Faso’s explanation, the AT notes that, in the absence of quantitative information and uncertainty assessments, the impact of potentially more limited availability of high-resolution images on the accuracy of the estimates of deforestation and forest degradation in the early years of the reference period and on time-series consistency remains unclear.</p> <p>In its original submission, Burkina Faso did not mention specific policies or plans related to its FRL. The Party explained that it has been involved in REDD+ implementation since 2013 and that it was the first Sahelian country to report under the framework. It also explained that it has continued to make progress in developing the four elements listed in paragraph 71 of decision 1/CP.16.</p> <p>In its modified FRL (section I on national circumstances), Burkina Faso provided a detailed description of relevant national policies, legal frameworks and strategic plans supporting REDD+ implementation. These include the Forest Code (2011); the Environmental Code (2013); the National Environmental Strategy 2024–2029; the 1998 National Forestry Policy; sectoral policies on agrosilvopastoral production and on the environment, water and sanitation (2018–2027); the National 2050 Vision for Low-Carbon Development and Climate Resilience; the nationally determined contribution (2021–2025); the Action Plan for Stabilization and Development (2024–2026) and the National REDD+ Strategy (2024–2033).</p> <p>The AT commends Burkina Faso for including information on relevant national policies in the modified submission.</p>	consistency of the historical data used to estimate the proposed FRL.
9	2(e) Changes to previously submitted FRL	<p>In its FRL submission, Burkina Faso described the following changes from previously submitted information in accordance with paragraph (b) of the annex to decision 12/CP.17:</p> <ul style="list-style-type: none"> (a) The difference in emission estimates between the 2020 and 2025 FRL submissions is primarily due to changes in methodology, specifically the use of Collect Earth instead of three databases (for 1992, 2002 and 2014) to assess changes in land-cover classes at yearly intervals, and two maps of changes in vegetation cover (for 1992–2002 and 2002–2014) derived from Landsat using a supervised classification method. Burkina Faso introduced the change to reduce the cost, time and human resources associated with the initial methodology; (b) The change in reference period from 1995–2017 to 2000–2013; (c) The use of a tier 2 estimate for below-ground biomass; (d) The estimation of enhancement of forest carbon stocks in forest land remaining forest land. <p>In addition to the differences mentioned by the Party, the AT identified the following differences in methods and data used between Burkina Faso’s previous and most recent FRL submission:</p> <ul style="list-style-type: none"> (a) The use of new AD estimates for bushfires in the most recent submission; 	The AT notes that providing a comprehensive list of the methodological changes between the most recent FRL and the previously assessed FRL is an area for future technical improvement that would increase the transparency of the FRL submission.

Finding ID#	<i>Aspect of the scope of the TA (decision 13/CP.19, annex, para. 2)</i>	<i>Description of the issue, additional information shared by the Party during the TA and conclusion of the AT</i>	<i>Area for future technical improvement</i>
10	2(f) Pools – litter and deadwood	<p>(b) The use of global warming potentials from the IPCC Fifth Assessment Report instead of those from the IPCC Second Assessment Report for CH₄ and N₂O emissions from forest fires;</p> <p>(c) The inclusion in the modified submission of estimates for the litter pool.</p> <p>During the TA, Burkina Faso explained that the change in reference period is related to the availability of new and more accurate methodologies and data; the peak in the deforestation rate in 2013; and the launch of forest restoration projects and REDD+ in 2013. Ending the reference period in 2013 therefore enables the performance of forest restoration actions to be assessed.</p> <p>The AT concludes that the FRL proposed in the most recent submission differs from that in the 2020 submission previously assessed owing mainly to methodological improvements, which include the use of Collect Earth for annual land-use transition analyses instead of decadal supervised classifications based on Landsat imagery, the adoption of tier 2 country-specific EFs (particularly for below-ground biomass) and the use of updated AD on bushfires. By introducing these changes, Burkina Faso addressed several areas for future technical improvement identified during the previous TA, which include improving the temporal resolution of AD, applying more accurate EFs and enhancing the coverage of relevant land-cover types. The AT commends Burkina Faso for these efforts.</p> <p>Litter was not included in the original submission, and carbon stock changes in deadwood lying on the ground were not assessed either (only carbon stock changes in standing deadwood were estimated as part of the deadwood pool). In its original submission, Burkina Faso justified the exclusion of litter by the absence of quantitative estimates. According to paragraph (c) of the annex to decision 12/CP.17, reasons for omitting a pool in constructing the FRL should be provided, noting that significant pools should not be excluded. Furthermore, the AT notes that the 2006 IPCC Guidelines provide a method for estimating carbon stock changes in litter and deadwood for land converted from or to forest land, and that Burkina Faso made assumptions about the litter pool in its NID.</p> <p>The AT requested clarification of the reasons for omitting the litter pool and not estimating emissions and removals from deadwood lying on the ground. In response, Burkina Faso explained that both pools were excluded owing to a lack of data. The Party also explained that, while there is no study of deadwood stocks lying on the ground in Burkina Faso, expert knowledge suggests that such deadwood is generally used as fuelwood. In its modified submission, Burkina Faso included estimates of carbon stock changes in the litter pool from land converted from or to forest land, assuming that losses occur during the conversion year and that gains occur over a 13-year timespan.</p> <p>The AT commends Burkina Faso for including the litter pool in the modified submission and notes that emissions and removals from the deadwood pool associated with carbon stock changes in deadwood lying on the ground may be insignificant for the chosen activities.</p>	

Finding ID#	<i>Aspect of the scope of the TA (decision 13/CP.19, annex, para. 2)</i>	<i>Description of the issue, additional information shared by the Party during the TA and conclusion of the AT</i>	<i>Area for future technical improvement</i>
11	2(f) Activities – sustainable management of forests and conservation of forest carbon stocks	<p>The activities sustainable management of forests and conservation of forest carbon stocks were not included in the FRL. Pursuant to paragraph (c) of the annex to decision 12/CP.17, reasons for omitting an activity in constructing the FRL should be provided, noting that significant activities should not be excluded. In its submission, Burkina Faso explained that it excluded these activities because of the absence of quantitative data needed to assess them.</p> <p>The AT requested clarification of the reasons for omitting the sustainable management of forests and the conservation of forest carbon stocks. In response, Burkina Faso confirmed that these activities were not included because there was a lack of data and information on these activities. The AT considers that the sustainable management of forests and the conservation of forest carbon stocks may be significant. Moreover, bearing in mind the systematic sampling method used to collect the AD, the emissions and removals associated with excluded activities may be inherently included in the estimates of emissions and removals from degradation and enhancement of forest carbon stocks. The AT notes that Burkina Faso could explore the use of secondary data on the conservation of forests and sustainable forest land, such as official concession areas with sustainable forest plans and protected areas managed for conservation purposes, to delineate these activities and as such differentiate them from the degradation and enhancement of forest carbon stocks respectively.</p> <p>On the basis of the information provided by the Party, the AT acknowledges that Burkina Faso included in its FRL the most significant activities – reducing emissions from deforestation and enhancement of forest carbon stocks – of the five activities identified in paragraph 70 of decision 1/CP.16, in accordance with its national capabilities and circumstances.</p>	The AT considers the treatment of emissions and removals from the sustainable management of forests and conservation of forest carbon stocks (i.e. including the activities or providing more information justifying their omission) to be an area for future technical improvement of the FRL.
12	2(g) Definition of forest	<p>In its submission, Burkina Faso provided the definition of forest used in constructing its FRL. The definition is based on a minimum area of 0.5 ha, a minimum height of 2 m and at least 10 per cent canopy cover.</p> <p>The AT noted that the same definition is mentioned in the national GHG inventory. The AT also noted that, although the Party applied this definition in its FRL, it reflected variations in regional forest characteristics. This was particularly the case in savannah ecosystems, where tree cover may be sparse but still contributes to carbon sequestration by stratifying forests into ecoclimatic zones. The 10 per cent canopy cover threshold was chosen to account for these woodlands, balancing ecological relevance with measurable reporting standards.</p> <p>The AT did not note any significant deviation from the formal definition in the submission; however, the estimates for forest fires were potentially made using a separate identification method for forest areas (see finding ID# 2 above).</p>	

III. Conclusions

15. The FRL presented in the submission is Burkina Faso's second FRL.
16. The FRL presented in the most recent modified submission, based on the reference period 2000–2013, corresponds to 10,736,320 t CO₂ eq/year.
17. The AT acknowledges that Burkina Faso included in its FRL the most significant activities and the most significant pools in terms of emissions from forests. The AT considers that, in doing so, Burkina Faso followed paragraph 70 of decision 1/CP.16, on activities undertaken, and paragraph 10 of decision 12/CP.17, on applying the stepwise approach. The AT commends Burkina Faso for providing information on its ongoing work to develop FRLs for other activities.
18. As a result of the facilitative interactions with the AT during the TA, Burkina Faso provided a modified submission that took into consideration the technical input of the AT. The AT notes that the transparency and completeness of the information provided were significantly improved in the modified FRL submission and commends Burkina Faso on its efforts. The new information provided in the modified submission, including the data made available online¹¹ and the examples of how estimates of CO₂ emissions from deforestation were calculated, increased the reproducibility of the FRL calculations.
19. Pursuant to paragraph 3 of the annex to decision 13/CP.19, the AT identified areas for future technical improvement (see the table above).
20. The information used by Burkina Faso in constructing its FRL for reducing emissions from deforestation, reducing emissions from forest degradation and enhancement of forest carbon stocks is mostly transparent (see finding ID#s 3 and 9 in the table above), mostly complete (see finding ID#s 2 and 7 in the table above) and in overall accordance with the guidelines for submissions of information on reference levels (see finding ID#s 1, 5, 7 and 11 in the table above).
21. The AT acknowledges and welcomes the Party's intention to:
 - (a) Improve the accuracy of soil organic carbon stock estimates, taking into account the fraction of coarse elements and the apparent density of the soil;
 - (b) Develop country-specific EFs for bushfires;
 - (c) Include deadwood lying on the ground and harvested wood products in the FRL estimates;
 - (d) Improve the accuracy of the litter estimates;
 - (e) Include the activities conservation of forest carbon stocks and sustainable management of forests;
 - (f) Improve the uncertainty calculations;
 - (g) Include a description of the quality assurance/quality control activities undertaken for all FRL activities.
22. Burkina Faso identified capacity-building needs to estimate:
 - (a) Emissions linked to bush fires in order to avoid double counting (fires causing deforestation and fires causing degradation);
 - (b) Uncertainties regarding litter, bush fires and implementation of the Monte Carlo approach.
23. In conclusion, the AT commends Burkina Faso for showing strong commitment to continuously improving its FRL estimates in line with the stepwise approach. A number of areas for the future technical improvement of Burkina Faso's FRL have been identified in

¹¹ See https://docs.google.com/spreadsheets/d/1dCWS_U2CJz27c6h2OzVZ1nnNLQ_QqMAT/edit?pli=1&gid=1206594178#gid=1206594178.

this report. At the same time, the AT acknowledges that such improvements are subject to national capabilities and policies, and notes the importance of providing adequate and predictable support.¹² The AT also acknowledges that the TA was an opportunity for a rich, open, facilitative and constructive technical exchange of information with Burkina Faso.

¹² As per decisions 13/CP.19, annex, para. 1(b); and 12/CP.17, para. 10.

Annex I

Summary of the main features of the proposed forest reference level based on information provided by Burkina Faso

<i>Main features of the FRL</i>		<i>Remarks</i>
Proposed FRL	10 736 320 t CO ₂ eq/year	
Type and reference period of FRL	FRL = average of historical emissions and removals in 2000–2013	See also finding ID# 2 in the table in this document
Application of adjustment for national circumstances	No	
National/subnational	National	
Activities included	Reducing emissions from deforestation Reducing emissions from forest degradation Enhancement of forest carbon stocks	See also finding ID# 11 in the table in this document
Pools included	Above-ground biomass Below-ground biomass Deadwood Litter Soil organic matter	See also finding ID# 10 in the table in this document
Gases included	CO ₂ , CH ₄ , N ₂ O	See also finding ID# 9 in the table in this document
Forest definition	Included	See also finding ID# 12 in the table in this document
Consistency with latest national GHG inventory	Methods used for estimating the FRL are not consistent with those used for the latest national GHG inventory (2024)	See also finding ID# 1 in the table in this document
Description of relevant policies and plans	Included	See also finding ID# 8 in the table in this document
Description of assumptions on future changes to domestic policy, if included in constructing the FRL	Not applicable	
Description of changes to previous FRL	Included	See also finding ID# 9 in the table in this document
Identification of future technical improvements	Included	Several areas for future technical improvement have been identified (see finding ID#s 1–3, 5, 7, 9 and 11 in the table in this document)

Annex II

Reference documents

A. Reports of the Intergovernmental Panel on Climate Change

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

BTR1 of Burkina Faso. Available at <https://unfccc.int/first-biennial-transparency-reports>.

First and second modified FRL submissions of Burkina Faso. Available at https://redd.unfccc.int/submissions/by-country/country_detail/bfa.html.

First biennial update report of Burkina Faso. Available at <https://unfccc.int/BURs>.

“Guidelines and procedures for the technical assessment of submissions from Parties on proposed forest reference emission levels and/or forest reference levels”. Decision 13/CP.19, annex. 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”. Decision 12/CP.17, annex. Available at <https://unfccc.int/sites/default/files/resource/docs/2011/cop17/eng/09a02.pdf#page=19>.

NC1, NC2, NC3 and NC4 of Burkina Faso. Available at <https://unfccc.int/non-annex-I-NCs>.

NID of Burkina Faso. Available at <https://unfccc.int/first-biennial-transparency-reports>.

Report on the TA of the proposed FRL of Burkina Faso submitted in 2020. FCCC/TAR/2020/BFA. Available at https://unfccc.int/sites/default/files/resource/tar2020_BFA.pdf.

C. Other documents

The following reference may not conform to UNFCCC editorial style as it has been reproduced as received or as cited in the submission:

Ministry of the Environment, the Green Economy and Climate Change of Burkina Faso. 2018. *Second National Forest Inventory of Burkina Faso: final report*. Available at http://cns.bf/IMG/pdf/rapport_second_inventaire_forestier_national2.pdf.
