

# ISFL Emission Reductions Monitoring Report Template

Name of the ISFL ER Program and	Oromia Forested Landscape Program
Country:	(OFLP), Oromia National Regional State
	Federal Democratic Republic of Ethiopia
Name of the Program Area	Oromia National Regional State
Reporting Period covered in this report	01-01-2022 to 31-12-2023
Applicable ERPA Phase and sequence of	1st Reporting period of OFLP ERPA phase
this Reporting Period (for example 2 <sup>nd</sup>	1
Reporting period of ERPA Phase 1 that	
runs from DD-MM-YYYY to DD-MM-	
YYYY)	
Subcategories included for ISFL	1. Grass land converted to Forest land
Accounting	2. Crop land converted to Forest land
	3. Forest land converted to Grass land
	4. Forest land converted to Crop land
Number of ISFL ERs:	15,078,897 tCO2eq
Quantity of ERs allocated to the	1,456,898 tCO2eq
Uncertainty Buffer	1,730,070 1CO20q
Quantity of ERs to allocated to the	1,675,433 tCO2eq
Reversal Buffer:	1,073,733 tCO26q
Date of submission	14-01-2025

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#### List of acronyms

AD Activity Data

AFOLU Agriculture Forest and Other Land Use

AGB Above Ground Biomass AGC Above Ground Carbon

AGP Agricultural Growth Program
ANR Assisted Natural Regeneration
API Application Programming Interface

AR Afforestation Reforestation

BAU Business As Usual

BERSMP Bale Eco-Region Sustainable Management Program

BGB Below Ground Biomass BGC Below-ground carbon

BioCF ISFL Bio carbon Fund Initiative for Sustainable Forest landscape

BioCF T3 BioCarbon Fund Tranche Three

BoA Bureau of Agriculture
BoF Bureau of Finance
BoL Bureau of land

BoWE Bureau of Water and Energy

BSOM Benefit sharing Operational Manual

BSP Benefit Sharing Plan

CALM Climate Action Through Landscape Management

CATS Carbon Assets Tracking System
CBOs Community Based Organizations

CDA Cooperative Development and Association

CDM Clean Development Mechanism

CEO Collect Earth Online

CHS Community Health and Safety

CI Confidence Interval CIG Common Interest Group

CO<sub>2</sub> Carbon Dioxide

CPA Cooperative Promotion Agency
CPP Consultation & Participation Plan
CRGE Climate Resilience Green Economy

CSA Climate Smart Agriculture
DA Development Agent
DP Development Partner

DW Dead wood

ECFF Ethiopian Coffee Forest Forum

EDA Environmental Development Association EEPA Ethiopian Environmental Protection Authority

EF Emission Factor

EFCCC Environment, Forest and Climate Change Commission

EFD Ethiopian Forestry Development

ER Emission Reduction

ERC Emission Reduction Credit

ERP Emission Reduction Project

ERPA Emission Reduction Purchase Agreement
ERPD Emission reduction Program Document
ESCP Environmental and social Commitment Plan
ESDDA Environmental and Social Due Diligence Audit

ESF Environmental and Social Framework ESHS Environmental, Social, Health, and Safety

ESMF Environmental and social Management Framework

ESMP Environmental and Social Management Plan ESRM Environmental and Social Risk Management

EU European Union

EWNRA Ethiopian wetland and Natural Resource Association

FAO's Food and Agricultural Organization

FCC False Color Composite

FCPF Forest carbon Partner Facility

FGRM Feedback Grievance Redress Mechanisms

FMC Forest Management Cooperative

FMP Forest Management Plan
FMT Facility Management Team
FREL Forest Reference Emission Level

FRL Forest Reference Level

FSD Forest for Sustainable Development

FSDP Forest for Sustainable Development Program

GAP Gender Action Plan

GWDDB Global Wood Density Database GDP Growth Domestic Products

GEE Google Earth Engine
GHG Green House Gas
GLI Green Legacy Initiative
GPG Good Practice Guidance
GRC Grievance Redress Committee

GRM Grievance Redress Mechanism Manual

GTP Growth and Transformation Plan

HH House Hold

ICS Improved Cook Stove

IDPM Institute for Development Policy and Management IFAD International Fund for Agricultural Development

IFC International Finance Corporation

IPCC Intergovernmental Panel on Climate Change ISFL Initiative for Sustainable Forest Landscapes

ISFL ER Initiative for Sustainable Forest landscape Emission Reduction

LFSDP Livestock and Fisheries Sector Development Project

LIFT Land Investment for Transformation
LLRP Lowlands Livelihood Resilience Project

LMP Labor Management Procedure

LUC Land Use Cover

LUCF Land Use Change and Forestry

LULC Land Use Land Cover

LULUCF Land Use and Land Use Change and Forestry

M&E Monitoring and Evaluation MCMC Markov Chain Monte Carlo

MEFCC Ministry of Environment, Forest and Climate Change MELCA Movement for Ecological Learning and Community Action

MoF Ministry of Finance

MoPD Ministry of Planning and Development

MoU Memorandum of Understanding

MR Monitoring Report

MRV Monitoring Reporting and Verification
Mt CO<sub>2</sub>eq Million tons of Carbon dioxide equivalent
NBPE National Biogas Program of Ethiopia
NDCs Nationally Determined Contributions
NDFI Normalized Difference Fraction Index
NDVI Normalized Difference Vegetation Index

NFI National Forest Inventory

NFMS National Forest Monitoring System

NFR National Forest Regulation NGO Non-Government Organization

NICFI Norway's International Climate and Forest Initiative
NRLAIS National Rural Land Administration Information System

NRM Natural Resource Management NRS National REDD+ Secretariat

OEFCA Oromia Environmental Forest and Climate Change Authority

OEPA Oromia Environmental Protection Authority

OFLP Oromia Forested Landscape Program

OFLP-ERP Oromia Forested Landscape Program Emission Reduction Project

OFWE Oromia Forest and Wildlife Enterprise
ORCU Oromia REDD+ Coordination Unit

PDF Probability Distribution Function / Probability Density Function

PDO Program Development Objectives

PF Process Framework

PFM Participatory Forest Management PPE Personal Protective Equipment

PSIDP Participatory Small-scale Irrigation Development Program

QA/QC Quality Assurance/ Quality Control

rBG/AG: Below ground biomass/above ground biomass).

REDD+ Reducing Emission from Deforestation and forest Degradation

REL Reference Emissions Level

RLLP Resilient Landscape and Livelihood Project
RMIP Rangeland Management and Investment Plans

RPF Resettlement Policy Framework
RSC Regional Steering Committee
RTWG Regional Technical Working Group

SE Slandered Error

SEA Sexual Exploitation and Abuse

SEAH/GBV Sexual Abuse /Sexual Harassment or Gender Based Violence

SEDA Sustainable Environmental and Development Action

SEP Stakeholder Engagement Plan

SESA Strategic Environmental and social Assessment

SH Sexual Harassment

SIS Safeguards Information System
SLLC Second level land holding certificates

SLMP Sustainable Landscape Management Program

SLMS Sustainable Land Management System

SOC Soil Organic Carbon

SU Sample Unit SW South West

SWC Soil and Water Conservation

TCC True Color Composite
TWG Technical Working Group

UNESCO United Nations Educational, Scientific and Cultural Organization

UNFCCC United Nation Framework Convention on Climate Change

USD United State Dollar

VCS Verified Carbon Standard VHR Very High Resolution

WB World Bank

WMP Watershed Management Plan WoF Woreda Office of finance WUA Watershed User Association

YCFBR Yayu Coffee Forest Biosphere Reserve

#### Executive Summary

Ethiopia is one of the countries in Africa extensively engaged in jurisdictional level REDD+ GHG emission reduction efforts, leading to achieve zero net emissions and promoting sustainable economic development with the role of natural resources conservation, Sustainable Forest Management, and Enhancement of Forest Carbon stock. In line with this, the country signed the Emission Reduction Purchase Agreement (ERPA) on February 9, 2023, with the World Bank. The contract value of the ERPA is US\$ 40 million with an additional for excess ERs under call option of about 20 million USD. According to the agreement, the first phase ERPA contract value is US\$15 million for emission reduction volume of 1,807,229 tCO2eq. The Monitoring report for the first reporting period (2022-2023) of the first ERPA phase has been developed following the ISFL ER Monitoring report template. To Evaluate the OFLP-ERP emission reduction performance during the reporting period, activity data (AD) collection and analysis was focused on six key land use change classes. The subcategories were forest to cropland, forest to grassland, forest to shrub land, cropland to forest, grassland to forest and shrub land to forest. Most importantly, the same emission factor (EF) values have been used for both baseline and monitoring period emission reduction assessments. Specifically, EF value of 333.6 tCO2eq per hectare was used for forest to cropland and forest to grassland transitions whereas 342.83 tCO2eq per hectare was used for forest to shrub land transitions. Additionally, for all reforestation/afforestation areas, the emission factors were divided by 20 years to calculate the removal factor. This approach ensures consistency in the emission factor values used across the different assessment periods.

The baseline used to estimate the emission reductions in this report has been updated compared to the baseline contained in the validated ERPD. The updated baseline is detailed in Annex 4 of this report. The collected activity data (AD) and analysis for the updated baseline over the period 2007-2017 indicated significant deforestation during that time: Forest converted to cropland: 234,676.75 hectares (78,303,809.60 tCO<sub>2</sub>eq), Forest converted to grassland: 48,857.62 hectares (16,302,158.30 tCO<sub>2</sub>eq) and Forest converted to shrub land: 29,234.48 hectares (10,022,552.80 tCO<sub>2</sub>eq). In total, the baseline assessment showed 312,768.85 hectares of forest were converted to other land uses during the 2008-2017 periods, corresponding to 104,628,520.79 tCO<sub>2</sub>eq of emissions. In the reporting period (2022-2023), significant reduction in deforestation was achieved when compared to the baselines. During this period, the conversion was only from Forest

to cropland: 16,012 hectares (5,342,670.67 tCO2eq). Thus, emission per year during the baseline and monitoring period is 10,462,852.08 tCO2eq and 2,671,335.333 tCO2eq, respectively.

Total Emission Reductions achieved during the reporting period is 18,211,228 tCO<sub>2</sub>eq including emissions reduced through removals from 29,056 ha of land. Emission Reductions estimate after uncertainty buffer (1,456,898 tCO<sub>2</sub>eq) and Reversal Risk (1,675,433 tCO<sub>2</sub>eq) set-aside is 15,078,897 tCO<sub>2</sub>eq. Accordingly, Potential Emission Reductions that can be reported to the ISFL would be 15,078,897 tCO<sub>2</sub>eq.

### 1 Implementation status of the ISFL ER Program

#### 1.1 Implementation status of the ISFL ER Program

The Oromia Forested Landscape Program (OFLP) is the first jurisdictional forest landscape pilot program implemented in Oromia Regional State addressing the drivers of Agriculture Forest and Other Land Use (AFOLU) through targeted on ground interventions and investments on enabling environment ensuring the coordination and collaboration of multi-level and multi-actors financed projects across the region enhancing synergy, improved program outcomes and leveraging other resources to fill financial gaps needed to achieve the Emission Reduction (ER) program goals.

The Program aims to promote integrated low carbon landscape management through on ground investment and creation of enabling environment for addressing of deforestation, reducing landuse based emissions (including emission reduction from livestock), and enhancing forest carbon stocks at statewide level and sustainable forest management through Afforestation, Reforestation (A/R) and Participatory Forest Management (PFM) contributing to Ethiopia's Climate-Resilient Green Economy (CRGE) Strategy goals and its Nationally Determined Contribution (NDC).

As described in the Emission Reduction Program Document (ERPD), the activities leading to the emission reductions are a combination of interventions financed by the OFLP upfront grant provided by the Initiatives for Sustainable Forest Landscape (ISFL) but also due to other relevant investments and interventions across the region.

The Oromia Forested Landscape Program-Emission Reduction Project (OFLP-ERP), is the constitutive of OFLP aimed to contributes to the key national strategies, like the Ten-Year Prospective Development Plan; the updated Nationally Determined Contribution(NDC) of July 2021; the Ethiopian Food System; the Climate Resilient Green Economy (CRGE) Strategy and the 2015 sectoral Climate Resilience Strategies for Agriculture and Forest; the National Forest Sector Development Program; the National Reducing Emission from Deforestation, Forest Degradation, Conservation forest Carbon Stock and Enhancement of Forest Carbon Stock, Sustainable management of Forest, (REDD+) Strategy; and sector strategies for energy, water, and agriculture with Specific goals on economic growth, poverty reduction, jobs, food and water security, forest protection and expansion, climate change adaptation and mitigation, conservation of biodiversity, and development of mechanisms for payment for ecosystems services.

In addition to the World Bank's twin goals of ending extreme poverty and boosting shared prosperity by 2030, the OFLP-ERP directly contributes to the federal government strategies, programs, projects and initiatives through investment activities in natural resource management and in reducing vulnerability to climate shocks. The project also supports the objective of 'Enhanced management of natural resources and climate risks' through improved natural resources and forest management leading to preservation of critical biodiversity resources and national ecosystem assets including soil, water, important flora and fauna, genetic wealth and land resource. The project contributes to the implementation of the World Bank Forest Action Plan (2016) through promoting sustainable forestry and institutional development for measurable improvements of forest management. Furthermore, the project is in line with the implementation of the World Bank Group's Climate Action Plan (2021–2025), in particular towards mobilizing capital and expanding access to green financing, as well as achieving improvements in climate change adaptation and resilience. The rationale for convening resources programmatically for forest landscape management in Ethiopia is to harness the potential of forest and agriculture landscapes, enhance natural wealth and ensure resilient, low carbon growth and poverty reduction. The following table provides an implementation status update of the activities.

Table 1: Interventions addressing drivers of deforestation and forest degradation in Oromia achieved by the OFLP upfront grant and other investments (projects/programs) financed by government and Development Partners.

Interventions	Type of intervention (sector)	Status
<ul> <li>OFLP - Forest</li> <li>management investment</li> <li>in deforestation hotspots</li> <li>Participatory Forest</li> <li>Management and</li> <li>Livelihoods</li> </ul>	Forestry	<ul> <li>Completed Activities</li> <li>✓ 210,592ha of natural forest demarcated and managed under PFM</li> <li>✓ 129 PFM cooperatives established (30% female members) and managing the above 210,592ha of Forest using respective forest management plan (FMP)</li> </ul>

Interventions	Type of intervention (sector)	Status
Afforestation /	Forestry	✓ AR activities completed with restoration
Reforestation (A/R)		of 9, 673.04 Ha of parcel of communal
activities and		and private pooled lands converted into
Livelihood		new forest
		✓ 408 coops are organized and legalized to
		develop and manage the above A/R land
		of which 394 A/R cooperatives benefited
		from livelihoods activities. Overall, 514
		coops (394 A/R and 120 PFM) have
		benefited from livelihoods activities with
		total beneficiaries of 50,686, of which 17,
		970 are female beneficiaries.
		✓ 27,478(10,327F) members of the above
		beneficiaries are capacitated on different
		livelihood intervention/Business skills
REDD+ Investment in		
Ethiopia (2016 - 2020)	Forestry	Completed Activities
Phase I and II		✓ 278,296 ha degraded forest land protected
✓ Assisted Natural		through ANR
Regeneration (ANR)		✓ 23,472 ha of land covered by forest
✓ Afforestation/Reforest		through afforestation and reforestation
ation (A/R)		
		✓ About 516,500 ha of natural forest put
✓ PFM (protection)	Forestry	under participatory forest management
		(PFM)
Oromia Forest and		Completed Activities
Wildlife Enterprise		✓ 62,918 ha is t plantation forest (seasonal
(OFWE)- Forest		harvest and re-planting cycles depending
Resources Development,		on maturity), but OFWE's plantations

Interventions	Type of intervention (sector)	Status
Conservation, and	, ,	size within its concession remain the
Sustainable Utilization	Forestry	same throughout the years.
		✓ 144,854 ha PFM established using the
Afforestation/Reforestatio		OFLP grant project (already reported
n		above under the OFLP grant PFM
	Forestry	investment, i.e. (part of the 210,592 ha).
		Currently, total PFM in OFWE
		concession area is 1,678,530 hectares of
✓ PFM		forest managed by 581 CBOs/Coops
		signing joint management of forest with
		OFWE.
Bale Eco-region REDD+		
Pilot Project Phase II		Completed Activities
PFM and Enrichment	Forestry	• Total area under PFM is 671,397 ha (i.e.
planting		583,823 ha under PFM established prior to
		year 2017 and 87,574 ha newly established
		PFM after 2017, mostly in project's second
		phase operation in Guji forests). Please
		note, achievements of Bale Eco region
		project are also counted as achievement of
		(OFWE) as the two entities develop PFM
		jointly.
		• Total number of Community Based
		Organization (CBOs) established are 127
		Total estimate Emission Reduction Credits
		(ERCs) generated by Bale Ecoregion REDD+
		Project from 2012 to 2021 is 13.66 Million
		tons of Carbon dioxide equivalent (Mt
		CO2eq)

Interventions	Type of intervention (sector)	Status
National Biogas Program of Ethiopia (NBPE II and NBPE+)	✓ Energy	<ul> <li>✓ Around 4,133 biogas digesters are established in Oromia; of these, 57-72% are considered functional.</li> <li>✓ Oromia Water and Energy bureau have been working on energy technological distributions through constituting different projects</li> <li>✓ Distributed 3,716,417 Integrated Cook stoves (ICS), SHS 319,940 and 7,571 biogas digesters planted at House Hold (HH) level</li> </ul>
Oromia Bureau of Water and Energy (OBWE)	Forestry	Completed Activities  ✓ Around 7,571biogas digesters have been established in Oromia through the (National Biogas Program of Ethiopia, (NBPE I) and (NBPE II) of these, 57- 72% is considered functional.  ✓ Oromia Water and Energy bureau has been working on energy technology distributions through different investments.  ✓ Distributed 3,716,417 improved cook stoves (ICS), 319,940 small household solar system (SHS)
REDD+ Joint Forest  Management in Five  Woredas in Illu  Ababora Zone of	Forestry	Completed activities  ✓ Since 2017, 27 new PFM cooperatives have been established and registered, managing a total of 56,631 ha of natural forests in four woredas of Southwest

Interventions	Type of intervention (sector)	Status
Oromia Regional State -	(50001)	(SW) Oromia (Becho, Ale, Didu and
Phase II Project		Halu).
		✓ Before 2017, in adjacent woreda of Sele
		Nono, 19 PFM cooperatives were
		registered/legalized and established,
		managing close 129,590 ha of natural
		forest under the PFM modality. This
		brings SW Ethiopia REDD+ project's
		total PFM achievement to 186,221 ha
		with total number of registered
		cooperatives managing these forests to 46
		across 5 woredas of Southwest Oromia.
		✓ It should be noted though that this
		project's work is a joint OFWE -at
		southwest Ethiopia REDD+ Project
		undertaking. These results are also
		reflected in OFWE's total PFM result.
FARM AFRICA, SOS		Completed activity
Sahel Ethiopia		✓ Farm Africa is the pioneer program that
		laid a robust foundation for sustainable
	Land Use	forest management approach (PFM)
	Land Cover	✓ Under Farm Africa Forest for Sustainable
	Change	Development Program (FSDP) has been
	(LULC)	working on emissions reduction from
		Deforestation and Forest Degradation
		(REDD+) phase I and II projects has
		established the PFM on 671,397.71 ha of
		natural forest and cooperate under 128

Interventions	Type of intervention (sector)	Status
	· · ·	PFM Cooperatives with 63750(14,531F)
		members.
Digital green foundation	LULC	Ongoing activities
and Environmental and		> The project is Working on Deforestation,
coffee forest forum		forest degradation and Biodiversity
		conservation aiming to improve the
		livelihood of forest dependent
		communities with a total budget of 39 mill
		for the period from August 2022- July
		2025
Mass Mobilization for	AFOLU <sup>1</sup>	Completed activities
Natural Resource		<ul><li>Mass mobilization-based water shade</li></ul>
Management (NRM)		development
		➤ Government Green Legacy Initiatives
		(GLI) sustains water shade
		development and contributed:
		✓ 55,032 ha planted in 2022 season
		✓ 376,141 ha planted in 2023 season

AFOLU: Agriculture, Forestry and Other Land Use

Interventions	Type of intervention (sector)	Status
		✓ 785,949 ha planted in 2024 season
		• Total: 1,217,122 hectares planted
		through the Green Legacy Initiative
		(GLI) (Source: Oromia Bureau of
		Agriculture (BoA)
4B tree National Green	Forestry	See above Mass Mobilization for NRM
<b>Development Action</b>		section on GLI
Programme of Ethiopia		
Sustainable Land	AFOLU	Completed activities
Management Project		✓ The project covered 26 woredas in
(SLMP 2)		Oromia directly benefiting 73,939 HHs of
		which, 9,385 were women headed HHs
		✓ Area of Land covered by SLMP2 in
		Oromia was 196,134 hectares.
		✓ No. of second Level Land holding
		certificates (SLLCs) issued under SLMP-
		2 in Oromia were 118,315, of which,
		82,829 were for female holders.
Extension of SLMP 2 -	AFOLU	Completed activities
Resilient Landscape and		RRLP I and RLLP II have targeted and
Livelihood Project		implemented 62 major watershed
(RLLP)		restorations and 694 micro watersheds
		in 62 woredas of Oromia from 2019 to
		the end of 2024. Total rural woredas
		coverage being about 24%.
		<ul> <li>The RLLP program has targeted</li> </ul>
		254,358 households (HH) in Oromia
		with a range of land restoration
		activities involving communities with

Interventions	Type of intervention (sector)	Status
	(sector)	land holding size of more than half a
		hectare of rural land. 56,745 women
		benefited from income
		generation/livelihoods support in
		Oromia during the two RLLP phases.
		<ul> <li>723,089 Second level land holding</li> </ul>
		certificates (SLLCs) are issued to a total
		of 255,527 HHs, of which 177,311
		women are headed HHs in Oromia
		during the two phases of the project
		period.
<b>Lowlands Livelihood</b>	Agriculture/Li	Completed activities
Resilience Project	vestock	✓ 93,182 ha of land is under sustainable
(LLRP I)		landscape management practices
		✓ 16.4 % increase in yield of targeted
		commodities (Livestock and Crop)
		✓ 269,363 Project beneficiaries with
		improved access to key natural
		resources (of which 40% or 107,332
		female and 26 % or 70,179 are youth)
		✓ Six Rangeland Management and
		Investment Plans (RMIPs) under
		implementation
		✓ 90% of Targeted clients satisfied with
		livestock, veterinary and agricultural
		extension services
		✓ 385,726 Project direct beneficiaries
		(of which 42% or 162,387 female and
		3% or 11,610 are youth)

Interventions	Type of intervention (sector)	Status
Techno Serve Ethiopia	AFOLU	Ongoing activities  ✓ Modern coffee management (stamping old coffee trees to improve living incomes for the farmers with a total budget of above 63 Mill ETB for the period of Oct.2021- Sept. 2026
Solidaridad Ethiopia		Ongoing Activities  ✓ The project is working on transformation dairy sectors of Oromia through promoting climate smart dairy farming practices Climate Smart dairy from sustenance to running professional for the period of Nov 2022 up to Dec 2025 with the total budget of 50 Mill. ETB
Climate Action Through Landscape Management (CALM) –World Bank (WB) financed	AFOLU	Completed activities  ✓ Total number of second level land holding certificates (SLLCs) issued through CALM in Oromia up to March 2024 is 3,078,896 (out of 3,726,111 total demarcated to date)  ✓ The National Rural Land Administration Information System (NRLAIS) is established in 157 woredas under CALM up to March 2024 in Oromia.  ✓ 867,877 hectares of land area is under sustainable landscape management practices through CALM in Oromia

Interventions	Type of intervention (sector)	Status
	(**************************************	✓ 466,344 (141,134 female) members in the
		Program watersheds organized as
		Watershed User Association (WUA),
		registered, and with approved Watershed
		Management Plan (WMP). 1430 (WUA)
		organized through CALM in Oromia.
Environmental	AFOLU	Ongoing activities
Development		✓ Environmental rehabilitation and
Association(EDA)Ethio		conservation to improve living conditions
pia		and incomes of beneficiaries
Sustainable	AFOLU	Ongoing activities
Environment and		✓ The project is working on Improving
development Action		climate change impacts through
(SEDA)		adaptation and mitigation actions with a
		total budget of 21.4 Mil ETB for the
		period of Nov 2010 up to Nov 2015
MELCA (Movement of	AFOLU	Ongoing activities
Ecological Learning and		The project has been working on sustainably
<b>Community Action)</b>		conserving important ecosystems as well as
Ethiopia		improving the target communities' resilience
		to climate change and socio-economic
		challenges for the period of June, 2021 to
		May, 2026 with a total budget of 25.6 mill
		ETB.
SLLCs by Land	Land	Completed activities
Investment for	Tenure/land	First round land Certificate
Transformation (LIFT),	Administratio	
government and other	n	

Interventions	Type of intervention (sector)	Status
<b>Development Partner</b>		> 294 woredas 6,478 kebele with total of
(DP)		35,369,000 parcel of land certified for 22,
		820,000 HHs (4,244,280F)
		2 <sup>nd</sup> round'
		> 125 woreda, 9,774,730 parcel of land for
		2,205,928 HHs
		➤ In Oromia 10,026,507 parcel of land
		certified in the region from which
		9,525,181.65 parcel of land certified for
		2,381,295HH (357,194.31F), 10,026.51
		parcel of land under institution and
		15,039.76 parcel of land under communal
		scheme
<b>Ethiopian Coffee Forest</b>	LUCF	Completed activities
Forum (ECFF)-		> The project is linked with the protection
Certified Forest Coffee		of the Yayu Coffee Forest Biosphere
Production and		Reserve (YCFBR-UNESCO registered)
<b>Promotion Project</b>		✓ 167,021 ha of the YCFBR maintained
		and under protection and sustainable
		managed (buffer and transition zones
		through sustainable management and
		PFM) up to Yr. 2023
		✓ Dense forest coverage increased by
		8,469 ha from 2010 to 2023,
		✓ However, size of disbursed forest and
		cultivated land increased by 5,233 ha
		and 3,775 ha respectively between 2010
		to 2023.

Interventions	Type of intervention (sector)	Status
		✓ One coffee producing coop was
		certified by Rain Forest Alliance for
		Organic coffee production benefiting a
		total of 415 farmers (of which 68 are
		women).
Nespresso-East Africa	AFOLU	Completed activities
Coffee Project		✓ During 2017-2018, training was provided
(Nespresso,		to 49, 497 (34% women) farmers on
International Finance		various practices that enhance
Corporation (IFC), and		agricultural productivity such as
BioCF support)		rejuvenation (stumping), weeding,
		erosion control, shade, nutrition, IDPM,
		etc.
		✓ In addition, through the new coffee
		improvement (rejuvenation) project
		financed by ISFL, additional 20,122
		farmers were trained in coffee
		rejuvenation and sustainable agricultural
		practices during the 2022- 2023 calendar
		year. Of these, 6017 are female (43%).
		To date, in total, 69,619 farmers have
		been trained. Of these, 25,000 have
		adopted sustainable practices on their
		farm.
Participatory Small-	AFOLU	Completed activities
scale Irrigation		✓ Covered 25 woredas and reached 15,403
Development Program		beneficiaries

Interventions	Type of intervention (sector)	Status
II (PASIDP II) and	(sector)	✓ Climate Smart Agriculture activity
IFAD		conducted on 680 ha with 1,517
		beneficiaries
		✓ SWC conducted on 19181.5ha
		✓ Conducted hillside communal land
		treatments, Area Closures, Gully and
		Riverbank management
		✓ Farmland Soil and Water Conservation
		(SWC) activities
		Agroforestry
		✓ Covered 1195.9ha
		✓ Improved forage production
		conducted on 1310ha
		Soil fertility management practices
		✓ Implementation of Vermicomposting
		1161ha
		✓ 1747 Small scale alternative energy
		sources implemented
Agricultural Growth	Agriculture,	To reduce forest and Natural resource
Program (AGP) I and II	Irrigation	dependency AGP I and II has been
	development	working on adoption of improved
		agricultural technologies, Livelihood
		Enhancement and large / Small modern
		irrigation development in 181 woredas
		from 2010 to 2015
Livestock and Fisheries	Climate smart	Completed activities
Sector Support Project	Livestock	■ LFSDP operates in 18 zones, 23 woredas
(LFSDP)	development	and 581 kebeles in Oromia

Interventions	Type of intervention (sector)	Status
	(30000)	■ Total beneficiaries are 115,176 people
		engaged in livestock production, of these
		35,805 are women
		■ 2,456 common interest groups (CIG)
		were organized across red meat, Dairy,
		poultry and fishery value chains.
		Additionally, the CIGs collectively
		formed 198 marketing cooperatives and
		1350 improved breeders' cooperatives
		■ The project has also been working in
		improved feed development, livestock
		genetic improvement, animal health, etc.,
		within 23 woredas in Oromia
Extension of SLMP 2 -	AFOLU	Completed activities
Resilient Landscape and		Rural Resilient Livelihood Program I
Livelihood Project		(RRLP I) and RLLP II have targeted
(RLLP)		and implemented 62 major watershed
		restorations and 694 micro watersheds
		in 62 woredas of Oromia from 2019 to
		the end of 2024. Total rural woredas
		coverage being about 24%.
		■ The RLLP program has targeted
		254,358 households (HH) in Oromia
		with a range of land restoration
		activities involving communities with
		land holding size of more than half a
		hectare of rural land. 56,745 women
		benefited from income

Interventions	Type of intervention (sector)	Status
	(Sector)	generation/livelihoods support in
		Oromia during the two RLLP phases.
		■ 723,089 Second level land holding
		certificates (SLLCs) are issued to a total
		of 255,527 HHs, of which 177,311
		women are headed HHs in Oromia
		during the two phases of the project
		period.
REDD+ Joint Forest	Forestry	Completed activities
Management in Five		✓ Since 2017, 27 new PFM cooperatives
Woredas in Illu		have been established and registered,
Ababora Zone of		managing a total of 56,631 ha of natural
Oromia Regional State -		forests in four woredas of SW Oromia
Phase II Project		(Becho, Ale, Didu and Halu).
		✓ Before 2017, in adjacent woreda of Sele
		Nono, 19 PFM cooperatives were
		registered/legalized and established,
		managing close 129,590 ha of natural
		forest under the PFM modality. This
		brings SW Ethiopia REDD+ project's
		total PFM achievement to 186,221 ha
		with total number of registered
		cooperatives managing these forests to 46
		across 5 woredas of SW Oromia.
		✓ It should be noted though that this
		project's work is a joint OFWE -SW
		Ethiopia REDD+ Project undertaking.
		These results are also reflected in
		OFWE's total PFM result.

Interventions	Type of intervention (sector)	Status
Sustainable Land	AFOLÚ	Completed activities
<b>Management Project</b>		✓ The project covered 26 woredas in
(SLMP 2)		Oromia directly benefiting 73,939 HHs of
		which, 9,385 were women headed HHs
		✓ Area of Land covered by SLMP2 in
		Oromia was 196,134 hectares.
		✓ No. of second Level Land holding
		certificates (SLLCs) issued under SLMP-
		2 in Oromia were 118,315, of which,
		82,829 were for female holders.
<b>Climate Action Through</b>	AFOLU	Completed activities
<b>Landscape Management</b>		✓ Total number of second level land
(CALM) - World Bank		holding certificates (SLLCs) issued
(WB) financed		through CALM in Oromia up to March
		2024 is 3,078,896 (out of 3,726,111 total
		demarcated to date)
		✓ The National Rural Land Administration
		Information System (NRLAIS) is
		established in 157 woredas under CALM
		up to March 2024 in Oromia.
		✓ 867,877 hectares of land area is under
		sustainable landscape management
		practices through CALM in Oromia
		✓ 466,344 (141,134 female) members in the
		Program watersheds organized as
		Watershed User Association (WsUA),
		registered, and with approved Watershed
		Management Plan (WMP). 1430

Interventions	Type of intervention (sector)	Status
		Watershed user Associations (WsUA)
		organized through CALM in Oromia.
4B tree National Green	Forestry	See above Mass Mobilization for NRM
<b>Development Action</b>		section on GLI
Programme of Ethiopia		
SLLCs by LIFT - Land	Land	Completed activities
Investment for	Tenure/land	First round land Certificate
Transformation (LIFT)	Administratio	> 294 woredas 6,478 kebele with total of
Program, government	n	35,369,000 parcel of land certified for 22,
and other Development		820,000 HHs (4,244,280F)
Partner (DPs)		2 <sup>nd</sup> round'
		> 125 woreda, 9,774,730 parcel of land for
		2,205,928 HHs
		➤ In Oromia 10,026,507 parcel of land
		certified in the region from which
		9,525,181.65 parcel of land certified for
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Forum-(ECFF)-		> The project is linked with the protection
Certified Forest Coffee		of the Yayu Coffee Forest Biosphere
Production and		Reserve (YCFBR-UNESCO registered)
<b>Promotion Project</b>		✓ 167,021 ha of the YCFBR maintained
		and under protection and sustainable
		managed (buffer and transition zones
		through sustainable management and
		PFM) up to Yr. 2023

Interventions	Type of intervention (sector)	Status
		<ul> <li>✓ Dense forest coverage increased by 8,469 ha from 2010 to 2023,</li> <li>✓ However, size of disbursed forest and cultivated land increased by 5,233 ha and 3,775 ha respectively between 2010 to 2023.</li> <li>✓ One coffee producing coop was certified by Rain Forest Alliance for Organic coffee production benefiting a total of 415 farmers (of which 68 are women).</li> </ul>
Nespresso-East Africa Coffee Project (Nespresso, International Finance Corporation (IFC), and BioCF support)	AFOLU	Completed activities  ✓ During 2017-2018, training was provided to 49, 497 (34% women) farmers on various practices that enhance agricultural productivity such as rejuvenation (stumping), weeding, erosion control, shade, nutrition, Institute for Development Policy and Management (IDPM), etc.  ✓ In addition, through the new coffee improvement (rejuvenation) project financed by ISFL, additional 20,122 farmers were trained in coffee rejuvenation and sustainable agricultural practices during the 2022- 2023 calendar year. Of these, 6017 are female (43%). To date, in total, 69,619 farmers have

Interventions	Type of intervention (sector)	Status
		been trained. Of these, 25,000 have
		adopted sustainable practices on their
		farm.
<b>Lowlands Livelihood</b>	Agriculture/Li	Completed activities
Resilience Project –	vestock	✓ 93,182 ha of land is under sustainable
(LLRP) I		landscape management practices
		✓ 16.4 % increase in yield of targeted
		commodities (Livestock and Crop)
		✓ 269,363 Project beneficiaries with
		improved access to key natural
		resources (of which 40% or 107,332
		female and 26 % or 70,179 are youth)
		✓ Six Rangeland Management and
		Investment Plans (RMIPs) under
		implementation
		✓ 90% of Targeted clients satisfied with
		livestock, veterinary and agricultural
		extension services
		✓ 385,726 Project direct beneficiaries
		(of which 42% or 162,387 female and
		3% or 11,610 are youth)
Participatory Small-	AFOLU	Completed activities
scale Irrigation		✓ Covered 25 woredas and reached
<b>Development Program</b>		15,403 beneficiaries
II (PASIDP II) and		✓ Climate Smart Agriculture activity
International Fund for		conducted on 680 ha with 1,517
Agricultural		beneficiaries
Development (IFAD)		✓ Soil and Water Conservation (SWC)
		conducted on 19181.5ha

Interventions	Type of intervention (sector)	Status
		✓ Conducted hillside communal land
		treatments, Area Closures, Gully and
		Riverbank management
		✓ Farmland SWC conservation
		activities
		Agroforestry
		✓ Covered 1195.9ha
		✓ Improved forage production
		conducted on 1310ha
		Soil fertility management practices
		✓ Implementation of Vermicomposting
		1161ha
		✓ 1747 Small scale alternative energy
		sources implemented

#### Regarding the organizational structures and partner involvement:

The OFLP-ERP is hosted by Oromia Environmental Protection Authority (OEPA), that was created by regional Proclamation no. 242/2021 taking the role and responsibilities of the previous Oromia Environment, Forest and Climate Change Authority (OEFCCA). The Oromia REDD+Coordination Unit (ORCU) is housed within OEPA and is the implementing unit that has been coordinating all the landscape initiatives that contributes for OFLP Emission reduction project.

ORCU gets strategic and tactical guidance from the Oromia National Regional State's Vice President, vital for coordinating among' relevant regional sectors institutions (forest, agriculture, livestock, land use and land administration, water, energy, and finance) and the OFLP-ERP Steering Committee. The OFLP-ERP Steering Committee is chaired by the Regional Vice President and brings together the relevant government structures like Bureau of Agriculture (BoA), Bureau of Water and Energy (BoWE), Bureau of Land (BoL), Cooperative promotion Agency (CPA) and the Oromia Forest and Wildlife Enterprise (OFWE). These bureaus and agencies are

also the implementing bodies of a lot of the activities implemented under the OFLP-ERP with various roles of coordinating activities on the ground through their woreda offices and kebele DAs (extension agents).

At the federal level, the Ethiopian Forestry Development (EFD) has been established as an autonomous federal institution with a mandate to support forest research and the forestry sector in general. EFD is hosting the National REDD+ Secretariat and the national Forest monitoring and forest inventorying desk. Through the National REDD+ Secretariat and the national Forest monitoring carbon measurement desk, EFD provides technical oversight and a supervisory role over ORCU and the OFLP-ERP, particularly concerning MRV issues and the policy dimensions of the program.

The above mentioned Bureaus, agencies and other relevant sectors are effectively participating in developing strategies, plans and policies that helps to integrated land management system while improving the economic condition of the country with minimum or zero net emissions. To this end, a Memorandum of Understanding (MoU) has been signed among federal and regional entities towards the implementation of the OFLP-ERP. The MoU defines the shared roles and responsibilities of stakeholders and each institution's obligations and mandates in rolling out the OFLP-ERP activities and also serving as a coordination platform to achieve OFLP goals. It is to be recalled that a similar type of MOU was signed solely among regional sector institutions those responsible for implementing the OFLP upfront grant activities completed in June 2023.

#### 1.2 Update on major drivers and lessons learned

Ethiopia's remaining forest (to which Oromia contributes the largest part) is considered a safety net for those whose livelihoods depend on it and is an asset for its development, ecosystem service provisioning and climate change regulation. A study in 2012/13 estimated the contribution of the forest sector to Growth Domestic Product (GDP) to be about 6.1%: considerably higher than the current official statistics of the sector's contribution of about 4%, with the largest market income benefits associated with wood fuel and fodder. However, deforestation, forest degradation, and other land use changes continue to be the greatest challenges of preserving the resource base so that it continues providing goods and services expected from it including climate change regulation and resilience at local and global level.

The ERPD identified that sources and agents that contribute to emissions from deforestation and degradation in the Oromia Regional State include expansion of agricultural land, use of inorganic fertilizers, increased demand for fuel wood, poor management of forest coffee plantations, unsustainable logging, excessive grazing, the high demand for forest products, lack of restoration of ecosystems (removal), lack of improvement in the livestock value chain, poor livestock management, and inadequate extension services.

Other drivers include a complex combination of economic social and policy related issues, including absence of national level policy direction for land-use planning and enforcement, lack of cross-sectoral policy and investment coordination, technological & climate change factors; unfavorable socio-political situations particularly the recent insecurity and conflict occurrence in some parts of the region affecting policy implementation and enforcement. The implementation of OFLP-ERP is primarily geared to contribute towards the objectives of the Climate Resilient Green Economy (CRGE) Strategies targets in which all sectoral plans and programs are aligned and integrated in the national plan.

The updated Ethiopia NDC (2021) indicates Land Use Change and Forestry (LUCF) have the largest mitigation potential because of highly ambitious reforestation and forest restoration targets of the government's National Forest Sector Development Program and the Green Legacy Initiative (GLI); Oromia being the largest contributor in this. At the same time, LUCF is the second most important driver of emissions under Business As Usual (BAU) assumptions. Policy interventions reduce the emission level in 2030 to -99.9 Mt CO2eq (under the conditional pathway) which turns the entire sector into a significant GHG sink. This equals a relative reduction of emissions of 171% (-240.1 Mt CO2eq) compared to BAU emissions in LUCF by 2030. The unconditional pathway foresees a reduction of emission levels to 91.8 Mt CO2eq, which represents a relative reduction of 34.6% of sectoral BAU emissions in 2030 (48.4 Mt CO2eq).

The potential for net emission removals in LUCF to be realized through massive reforestation and restoration of a total of up to 15 million hectares (ha) as a long-term forestry sector goal, based on Ethiopia's Forest Sector Development Plan, the Green Legacy Initiative and Reducing Emissions from Deforestation and Forest Degradation (REDD+) strategic actions. This ambitious plan is expected to increase forest cover to 30% of the national territory by 2030. The other most important driver of LUCF emissions is biomass energy use for cooking and baking which according to

international inventory guidelines are accounted under LUCF. Thus, replacing or improving household biomass energy use for cooking and baking would lead to substantively reduced pressure on forestry resources. All in all, these portray the policy options of the sector in the coming ten years.

Characterization of subcategory level main (direct) drivers (emission and removal), the mitigation and enhancement measures as identified in the 1st ERPD (Table 5 and Annex 1), remain largely the same. Progresses of actions and interventions are in line with the plans anticipated then, updated with new additional programs emerged since (such as the Climate Action through Land Management (CALM) and new national targets and interventions set through the National Forest Sector Development Program and GLI (see Table-1 above) for all these updates.

# 2 System for Measurement, Monitoring and Reporting Emissions and Removals occurring within the Monitoring period

#### 2.1 Forest Monitoring System

A comprehensive MRV framework for conducting forest inventory, monitoring, overseeing, documenting, and verifying forest carbon emissions by sources (deforestation and soforest degradation) and removals by sinks (AR, ANR) was established by the Federal Democratic Republic of Ethiopia (FDRE) in 2013 with the launch of the national REDD+ Secretariat.

At the federal level, Ethiopia Forest Development (EFD) is mandated with developing reliable forest resource information for application in creating national forest policies, planning and sustainable development. The national forest monitoring and carbon measurement desk within the EFD is responsible for producing maps, collecting GHG inventory data, and collaborating with federal and regional institutions to carry out MRV activities. It is also is responsible to solidify technical support for regional structures which includes discussing technical options and practical solutions for the generation and dissemination of data, and for supporting domestic momentum toward improved forest monitoring and management. The National REDD+ Secretariat within EFD is mandated with technical back stopping for the National and State level government structures including for MRV activities.

At the regional level, the comprehensive MRV framework expects that regional units will be established that adopt a similar monitoring approach as the one adopted by the national forest monitoring and carbon measurement desk in their activities. This ensures continuity in monitoring and reporting processes between the federal and the regional level and reliability in tracking progress towards emission reduction goals. In addition, relevant government sectors and initiatives operating at both the zonal and woreda levels, are responsible for supporting activity data gathering and delineating forested areas. This includes for example the zonal office and woreda offices of the Environmental Protection Authority. These institutions play a crucial role in enforcing laws and regulations while also focusing on the sustainable development of forest-based cooperatives, associations, and private forest developers. Their proactive involvement and support are instrumental in reducing the risks associated with potential reversals in forest management and conservation efforts. Their actively engagement in Forest monitoring and reporting system, not only ensures compliance with environmental regulations but also fosters the growth of local enterprises that rely on forest resources. Their comprehensive approach to capacity building and risk mitigation is vital for promoting sustainable practices within the community, ultimately contributing to the long-term Emission reduction activities.

Within this framework, the ORCU MRV unit is tasked with gathering both primary and secondary data on the Oromia level, related to program interventions under the OFLP-ERP. This includes collecting geographical information on A/R activities, program-level biomass survey data, and other relevant data sources. In collaboration with National Forest Monitoring desk in EFD, the regional ORCU MRV unit has also collected the activity data on land use and land use change in this report.

On the national level, other institutions that are part of the MRV framework include the Ethiopia Statistical Service (ESS), the Ethiopian Environment and Forest Research Institute (EEFRI) and the Wondo Genet College of Forestry and Natural Resources. The ESS collects, processes, and disseminates official statistical data. EEFRI provides technical support for the OFLP-ERP as part of its mandate to develop national capacities to conceptualize, design and implement a national and regional SLMS for forestry and LULUC and to monitor area changes including the development of NFI. Wondo Genet College of Forestry and Natural Resources is serving as a

center of excellence for education, training and research in forestry and other natural resource management areas.

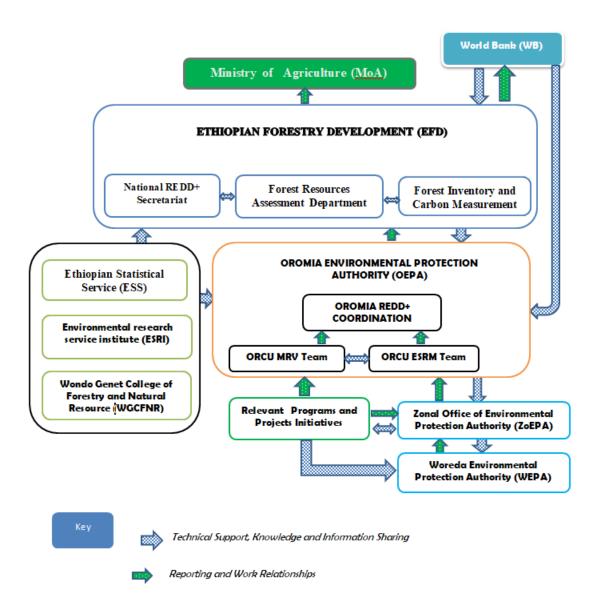


Figure 1: Institutional arrangement for monitoring and reporting

## 2.2 Measurement, monitoring and reporting approach

The following figure provides a general overview of the measurement, monitoring and reporting approach. Details of the different steps are provided in the rest of this section.

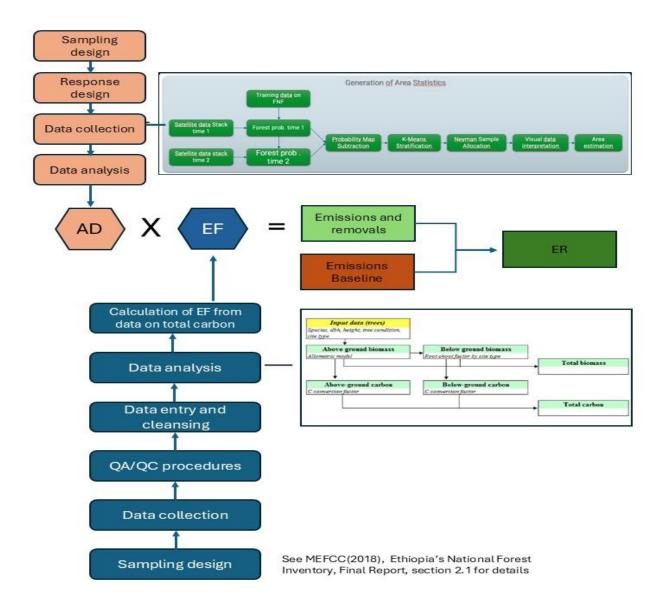


Figure 2: General line diagram of the measurement, monitoring and reporting approach.

#### Land use definitions

Ethiopia has adopted a new forest definition in February 2015 that forest defined as a 'Land spanning at least 0.5 ha covered by trees (including bamboo) (with a minimum width of 20 m or not more than two-thirds of its length) attaining a height of at least 2 m and a canopy cover of at least 20% or trees with the potential to reach these thresholds in situ in due course. This definition

reduced the tree height criteria from 5m in the previous definition to 2m. The main reason for this change was to capture natural forest vegetation types like the dry-land forests which host woody species that typically reach a height of around 2-3m.

The new definition was used in the land use and land use change analysis that was part of the ERPD of the Oromia Forested Landscape Program. The resulting emissions baseline considered the following categories:

- Forest to cropland
- Forest to grassland

- Cropland to forest
- Grassland to forest

In these categories, grassland included 2 types of vegetation namely (1) 'grassland' which includes both rangelands and pastureland and (2) 'shrubland' which includes ecosystems with vegetation that falls below the threshold used in the forest land category and are categorized under the grassland, the threshold used in the grassland category. Since the first ERPD, improvements have been made to the baseline (see section 3.1 and Annex 4). As part of these improvements, it was decided to have a separate subcategory for shrubland, allowing for a more accurate use of emission factors. This means that the improved baseline and this monitoring report now consider the following subcategories:

- Forest to cropland
- Forest to grassland
- Forest to shrubland
- Cropland to forest
- Grassland to forest
- Shrubland to forest

For this the following definitions were used:

- Forest land: 'Land spanning at least 0.5 ha covered by trees (including bamboo) (with a minimum width of 20 m or not more than two-thirds of its length) attaining a height of at least 2m and a canopy cover of at least 20% or trees with the potential to reach these thresholds in situ in due course.<sup>2</sup>
- Cropland: This category includes arable and tillage land, and agro-forestry systems where vegetation falls below the thresholds used for the forest land category. Cropland includes all annual and perennial crops as well as temporary fallow land (i.e., land set at rest for one or several years before being cultivated again).
- **Grassland**: This category includes rangelands and pastureland that is not considered as cropland.
- **Shrub land**: includes systems with vegetation that fall below the threshold used in the forest land category and is not expected to exceed, without human intervention, the threshold used in the forest land category.

#### **Data collection approach**

Monitoring was performed using these land use definitions. The different steps in monitoring process shown in figure 2 above are explained in more detail in the remainder of this section.

#### Activity Data Collection

In in line with good practice guidelines of IPCC and GFOI, as well as the ISFL ER program requirements (4.6.2), data on land use and land use change has been collected by applying a *stratified random sampling* approach (Cochran (1977)<sup>3</sup>, Olofsson (2014)<sup>4</sup>, Stehman (2013)<sup>5</sup>).

<sup>&</sup>lt;sup>2</sup> All woody vegetation (e.g. agro-forestry system, shrubland) that don't meet this definition are not considered as forest

<sup>&</sup>lt;sup>3</sup> Cochran W.G. Sampling Techniques. New York: Wiley (1977)

<sup>&</sup>lt;sup>4</sup> Pontus Olofsson, Giles M. Foody, Martin Herold, Stephen V. Stehman, Curtis E. Woodcock, Michael A. Wulder, Good practices for estimating area and assessing accuracy of land change, Remote Sensing of Environment, Volume 148 (2014)

<sup>&</sup>lt;sup>5</sup> Stehman S.V. Estimating area from an accuracy assessment error matrix. Remote Sensing of Environment 132, 202-211 (2013)

#### Stratification

The strata used for the stratified random sampling are derived from a statistically optimized process that relies on a continuous variable of forest change probability instead of a categorical map of forest and forest change.

Forest change detection was performed leveraging multi-sensor (optical and radar) satellite data through "stacked generalization" approach that uses a parametric model for the fusion of algorithm outputs (Healey et al, 2018)<sup>6</sup>. The heterogeneous forest landscape of the Oromia region consists of deciduous as well as evergreen forests that are subject to seasonal variation. Bos et al (2019)<sup>7</sup> have shown that some satellite based time-series analysis algorithms struggle in that type of open dry forests, and deriving change from such algorithms might be misleading as the indication of change mixes with land outside forests and hence does not result in an efficient stratification. Therefore, a simplified, yet effective approach based on annual mosaics has been adopted. This approach is less prone to seasonal variation and default settings of the applied methods do usually result in acceptable wall-to-wall data suitable for allocating a stratified sample.

In detail, the method used is based on the use of 2 multi-sensor stacks, consisting of an annual best-pixel mosaic from optical data of Sentinel-2, a radar data timescan from Sentinel-1 as well as an annual best-pixel mosaic of NICFI's monthly Planet data. All data has been created on FAO's SEPAL platform (sepal.io) and exported at 20-meter resolution to Google's Earth Engine. To further improve classification, an SRTM elevation layer has been added to that stack as an auxiliary layer. The 2 data stacks have been created for 2021 and 2024, so that the data does cover all change events that might have occurred in 2022 and 2023.

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<sup>&</sup>lt;sup>6</sup> Sean P. Healey, Warren B. Cohen, Zhiqiang Yang, C. Kenneth Brewer, Evan B. Brooks, Noel Gorelick, Alexander J. Hernandez, Chengquan Huang, M. Joseph Hughes, Robert E. Kennedy, Thomas R. Loveland, Gretchen G. Moisen, Todd A. Schroeder, Stephen V. Stehman, James E. Vogelmann, Curtis E. Woodcock, Limin Yang, Zhe Zhu. Mapping forest change using stacked generalization: An ensemble approach. Remote Sensing of Environment, Volume 204, 2018, Pages 717-728,

<sup>&</sup>lt;sup>7</sup> A.B. Bos, V. De Sy, A.E. Duchelle, M. Herold, C. Martius, N.-E. Tsendbazar. Global data and tools for local forest cover loss and REDD+ performance assessment: accuracy, uncertainty, complementarity and impact. Int. J. Appl. Earth Obs. Geoinf., 80 (2019), pp. 295-311,

In a second step, both stacks have been classified into forest and non-forest, using the Random Forest algorithm (Breiman 2001)<sup>8</sup>. The training data used in this classification process, representing stable forest and non-forest, was available through the ERPA phase 2 data collection process as well as other previous data collection exercises both at national as well as regional level, and consisted of more than 5000 samples. Note that stable forest has not been updated up to 2023, actual training samples of changes were rare and due to the way Random Forests subsets the input samples, the influence of such "outliers" is considered neglectable.

The result of the classification process is two maps of forest probability, ranging from 0 to 100, in 2021 and 2024. Subtracting the 2024 map from the 2021 map can reveal potential areas of change, as forest probabilities may have increased or decreased. For areas of constant forest or non-forest cover, the difference will be close to 0, which is the case for most of the land. This resulting layer reveals a more nuanced way of looking at the classification result and highlights areas of uncertainty that is useful when approaching stratification and defining a strata of stable areas, free of forest change.

The output of this process, referred here to as Probability Map Subtraction (PROMS), serves as a basis for stratification, i.e. dividing the landscape into more homogenous areas likely to be subject to forest change or being stable. If the variation within the strata is less than the overall variation, the stratification will be effective, and uncertainties are reduced as opposed to a simple random or systematic grid.

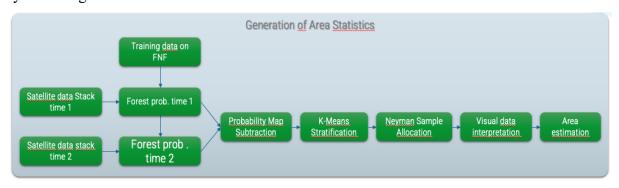


Figure 3: Workflow of the activity data generation, including the PROMS process for a statically optimized stratification of the land area

<sup>&</sup>lt;sup>8</sup> Breiman, L. (2001). Random Forests. Machine Learning. 45. 5-32. 10.1023/A:1010950718922.

The actual stratification follows a 2-step approach to optimize the sample allocation for reducing uncertainties around the change estimates. In a first step, an inclusive forest mask has been applied to capture all existent forest in both times. This mask is much larger than the actual forest area but is assumed to not have missed a single forest area. It has been derived by removing areas that in none of the 2 forest probability layers exhibit a value of more than 5% probability of being a forest. This results in a further reduced area to look for forest change, which is beneficial in the estimation process, as the proportion of forest change over the reduced area increases.

In a second step, the remaining land was stratified using the K-Means algorithm over the PROMS layer, dividing the area into 5 strata from low to high forest change likelihood. K-Means uses the underlying statistics to derive optimal strata boundaries (Kozak 2011)<sup>9</sup>. The process can be replicated on the Google Earth Engine platform using:

https://code.earthengine.google.com/639d7d5197fe73f6a456bb276e6ba398

In a subsequent step, an optimal sample allocation scheme has been employed using Neyman allocation with a total of 3000 samples. The formula for the Neyman allocation is provide below

$$nh = n * (N_h * \sigma h / [\Sigma(Ni * \sigma i)]$$

where:

nh: The sample size for stratum h

n: The total sample size

 $\sigma h$ : The standard deviation of stratum h

The Neyman allocation uses both, strata boundaries and in-strata variation of the PROMS layer to allocate the optimal number of samples and ensures effectiveness in reducing the uncertainty around the final estimates. The process can be replicated using.

https://code.earthengine.google.com/931a36015bf934e8bc511459bbf14fb7

<sup>&</sup>lt;sup>9</sup> Kozak, Marcin. (2011). Comparison of efficiency of geometric stratification and K-means algorithm in univariate stratification of skewed populations. 7. 341-344.

As area statistics were necessary also for categories falling outside the inclusive forest mask, an additional stratum of stable non-forest has been manually added and additional 332 samples were selected for this specific stratum. The spatial distribution of samples is depicted in Figure 4

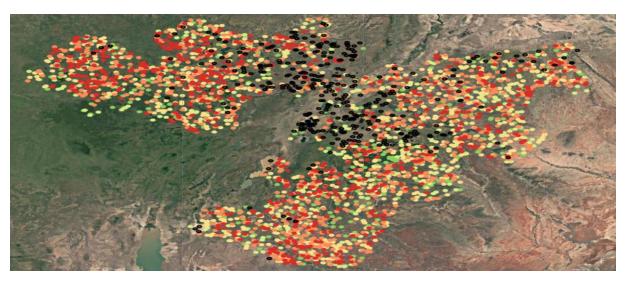


Figure 4 Spatial distribution of the 3332 samples selected over the Oromia region. Coloured samples indicate potential change, ranging from low (green) to high (red) likeihood of forest change. Black dots indicate samples outside the inclusive forest mask

#### Response design

This refers to how to handle and interpret the data collected from the sample points. It involves the methods and rules that used to classify and analyze the information from those points.

#### Key aspects include:

- ♣ Data Interpretation: For the monitoring report of forest change detection between 2022 and 2023, the response design involved a systematic interpretation of the data collected, using predefined criteria and survey questions. This structured approach ensured consistency and reliability across all sample points. Key components of our response design included:
- ➤ Majority Land Use Land Cover (LULC) Type in 2022: Each sample point was categorized based on the predominant land use observed in 2022. This included identifying the main land use land cover categories mainly; forestland, shrubland, Grassland, wetland, Other land and Cropland (crop type)

- ➤ Majority Land Use Land Cover (LULC) Type in 2023: Similarly, each sample point was reassessed for 2023 to identify any changes in the predominant land use type, using the same categories as the previous year.
- First LULC Change Disturbance: If any changes were detected between 2022 and 2023, the first disturbance event was noted. This could include deforestation, agricultural expansion, urban development, or other significant changes in land cover.
- ➤ Second LULC Change Disturbance: For sample points where multiple disturbances occurred, the second disturbance event was also recorded, providing a detailed timeline of changes.
- First LULC Change Event Type: The nature of the first disturbance was classified according to the type of event, whether it was a natural disaster, human activity, or other factors that caused the initial change in land use.
- ➤ Second LULC Change Event Type: For subsequent changes, the second event type was similarly categorized to capture the progression and impact of different disturbances on the land cover.
- ➤ Year of LULC Change: The specific year in which each LULC change event occurred was documented. This helped in tracking the temporal aspects of land use changes and understanding their patterns over time.

By adhering to these predefined criteria, our response design ensured a structured and accurate interpretation of the collected data, providing a comprehensive analysis of forest changes within the specified period.

♣ Use of Tools: For the Land Use Land Cover (LULC) change detection between 2022 and 2023, we utilized advanced tools and methodologies. Specifically, we employed the Collect Earth Online (CEO) platform for data collection and interpretation. This process was further enhanced by integrating high-resolution satellite imagery, including Landsat, Google Earth time series, Norway International Climate and Forest Initiatives (NICFI), Normalized Difference Vegetation Index(NDVI), and Normalized Difference Fraction Index (NDFI)

**Consistency:** Consistency: To maintain uniformity across the dataset, all interpreters followed standardized guidelines. Comprehensive training and awareness programs on Ethiopian interpretation key were provided to all interpreters.



Figure 5: sample of activity data on CEO

#### Data collection

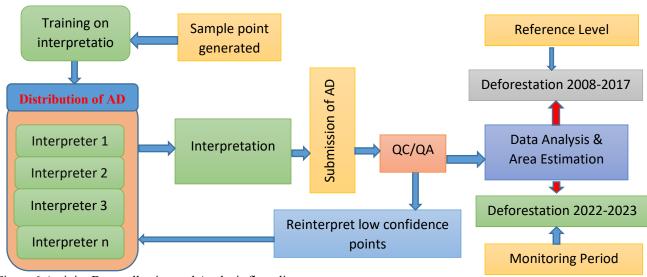


Figure 6 Activity Data collection and Analysis flow diagram

Appropriate sample plots, each measuring 0.5 hectares, were generated across the region using a stratified random approach for AD collection. This method ensures that the samples are representative of the different land-use categories and changes across the entire study area. The optimal sample size generated by Neyman allocation was 2,998. As area statistics were also necessary for categories falling outside the inclusive forest mask, an additional stratum of stable non-forest was manually added, and 332 additional samples were selected for this specific stratum. The spatial distribution of samples is depicted in Figure 4 above.

Two Collect Earth Online (CEO) projects were created under the "REDD+ OROMIA" institution, one for 2,998 samples and another for 332 additional samples covering the 2021-2024 period. Collect Earth online is a free and open-source image viewing and interpretation platform suitable for projects requiring information on land use and cover, including forest area change, particularly for AD collection to estimate emission reductions (FAO, 2019).

A total of 3,330 sample points were distributed among seven interpreters. After training on Ethiopian land use and land cover interpretation keys, the data was collected, interpreted, and submitted.

The sample plots were classified into seven LULC classes: Forest, Cropland, Grassland, Settlement, Wetland, Shrubland, and Other Land. Different satellite imagery sources were integrated into the CEO platform, including Sentinel (10m), Planet NICFI (4.77m), and Landsat (30m), as well as Google Earth/Mapbox, considering their resolution.

The assessment of sample points was conducted through visual interpretation of available high-resolution images and by interpreting vegetation indices derived from medium and high-resolution images. To help with the interpretation of the points, the option to 'Show GEE Script Link on the Collection Page' (GEE stands for Google Earth Engine) was activated. This allows users in to open a new tab with a series of Landsat and Sentinel time series images and charts including vegetation indices such as the Normalized Difference Vegetation Index (NDVI) and the Normalized Difference Fraction Index (NDFI) (see image below for general example from CEO documentation).

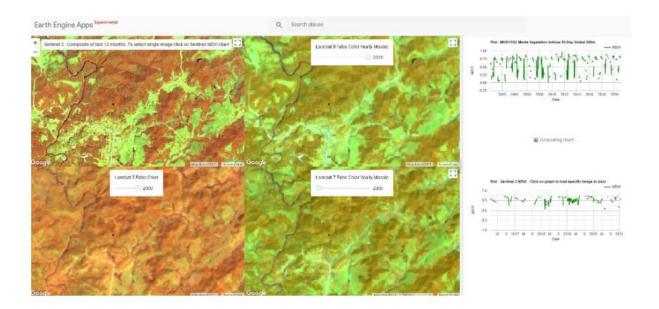


Figure 7: CEO interface showing GEE script results

Furthermore, historical trends in land use/cover from 2021 to 2024 were assessed and labeled for each change and unchanged land use/cover class. This comprehensive methodology ensures accurate, reliable data for emissions reduction and land use management in the Oromia Region.

#### Quality Control/Quality Assurance

A centralized data collection team facilitated a common understanding and accurate interpretation of land use and forest area changes. Peer-to-peer support and group discussions on challenging issues were held regularly.

The quality control team conducted cross-checking activities using multiple data sources and local knowledge. This team, comprising two specialists (one from EFD and one from ORCU MRV), oversaw the entire data collection process to ensure data quality. Consequently, a total of 316 sample points were randomly selected for Quality Control/Quality Assurance (QC/QA). These points were reinterpreted by two experts with extensive knowledge of LULC changes in Oromia and Ethiopia. Of these sample points, 287 (90.8%) yielded results consistent with the initial interpretations, while 29 (9.2%) showed discrepancies. The discrepancies were resolved through discussions with all team members.

Data Analysis

After data collection, the area estimates, and uncertainty calculation used standard estimators for stratified area estimation as described in Cochran 1977, Olofsson (2014) and Stehman (2013). Calculations have been done for all relevant land use categories and change classes, including the unbiased sample estimate as well as the surrounding uncertainty.

Table 2: Transition matrix of AD analysis result

2021	Cro	For	Gra	Oth	Set	Shr	Wet	2023 total
2023								
Cro	12946271	16012	121259	17046	0	17027	0	13117616
For	14008	8968928	4009	0	0	11039	0	8997984
Gra	9009	0	6930868	0	0	6014	4999	6950890
Oth	0	0	2005	92372	0	0	0	94376
Set	6014	0	0	0	415849	0	0	421863
Shr	4999	0	0	0	0	2214793	0	2219792
Wet	0	0	2005	0	0	0	496367	498372
2021 total	12980301	8984940	7060147	109418	415849	2248873	501367	32300894

#### Emission and Removal Factors

The values of the emission factors have been updated compared to the validated ERPD. The updated value is calculated using the final report(MEFCC, 2018)<sup>10</sup> of the National Forest Inventory (NFI) that was conducted between 2014 and 2016. In the validated ERPD, four carbon pools were considered: aboveground and belowground biomass, deadwood and soil organic carbon. It was shown in the ERPD that litter could be excluded from the accounting since the contribution of the litter carbon pool is insignificant. The NFI report covers three of the four carbon pools: aboveground biomass, belowground biomass and deadwood. For soil organic carbon, the same values were used as those used in the ERPD.

The NFI was conducted using a stratified systematic cluster sampling approach. Because the NFI design is a stratified sampling approach, each stratum has a different sampling intensity defined

<sup>&</sup>lt;sup>10</sup> Ministry of Environment, Forest and Climate Change (MEFCC). 2018. Ethiopia's National Forest Inventory, Final Report. Ministry of Environment, Forest and Climate Change, Addis Ababa, Ethiopia

by the inclusion probability  $\pi_k$  (of each plot). The  $\pi_k$  has been computed by dividing the number of hectares sampled in each stratum by the total area of the strata (when the sampling intensity is higher, inclusion probability is higher). All the equations related to this can be found in section 2.7 of the NFI report (MEFCC, 2018).

Using available geospatial layers of Ethiopia and large-scale ecological studies the whole country was classified into five strata. Based on these strata, a total of 627 sampling units were created, of which 221 were located in Oromia. Every sampling unit had an area of 1 km<sup>2</sup> and was composed of 4 plots (with cumulative plot area of 2 ha). The details of the sample unit and plot design can be found in section 2.1 of the NFI report (MEFCC, 2018). Out of the 627 planned sampling units, 539 were found to be accessible. The remaining 88 SUs were inaccessible due to different factors including excessive remoteness, topography and temporary security problems. Within the accessible sample units, a total of 2,077 accessible sample plots were visited in which about 49,829 trees and 2,029 stumps were recorded and analyzed.

For all the trees and stumps measured, the following variables were collected:

- Position in the plot;
- Tree/stump;
- Species name (scientific names and vernacular names);
- Diameter at 0.3 m level;
- DBH and top height (for trees and stumps greater or equal DBH 10 cm in outside forest and greater or equal to DBH 20 cm in forest);
- Bole height;
- Stem quality;
- Tree Health;
- Causative agents;
- Decomposition status.

In 2015 the stratification scheme was changed because Ethiopia decided to adopt a classification that better describes the vegetation characteristics of the country. With this change, the following biomes were adopted as basis for the NFI:

- Acacia-Commiphora
- Combretum-Terminalia
- Dry Afromontane
- Moist Afromontane

This change resulted in the adoption of more specific analysis methods. All the NFI results are thus presented by biome, and not by original NFI strata. Since the biome stratification was introduced when the NFI was already in progress, a post-stratification methodology was applied in order to correctly estimate the results by the biomes. The number of SUs by biomes and strata is presented in table 2-5 of the NFI report (MEFCC, 2018) and reproduced below.

Table 3 Distribution of the sampling units per biome and strata (Table 2-5 from the NFI report)

	Acacia- Commiphora	Combretum- Terminalia	Dry Afromontane	Moist Afromontane	Others	Total
Stratum I	5	13	18	59	-	95
Stratum II	107	-	-	-	-	107
Stratum III	1	93		6	1	101
Stratum IV	36	38	114	29	1	218
Stratum V	15	2	-	-	1	18
Total	16	14	13	94	3	539
	4	6	2			

As part of the NFI, extensive training events were organized in order to secure that the field crews correctly collected the field data. Quality Assessment/Quality Control (QA/QC) procedures were implemented in order to ensure an adequate standard in the data collection and data entry procedures. Based on a random sub-sampling, 10% of the SUs were re-measured by a semi-independent team composed of experts not involved in the field campaign and specifically trained for QA/QC. At least one randomly selected plot per SU was re-measured entirely and the results were compared with the original values. The QA/QC team used the original data forms to check

any irregularities in the records. An error tolerance (10% difference in results between the measured and re-measured sampling units) was introduced and applied in order to reject or accept the collected data. The data was entered into a database and then subject to cleansing procedures in order to filter all the records considered potentially erroneous.

A robust statistical procedure was applied to analyze the data based on the biomes. The method used was based on the one described by Sarndal et al. (1992)<sup>11</sup>. The details and equations are described in section 2.7 of the NFI report (MEFCC, 2018).

The data analysis of the field data results has been done using R language scripts and R scripts in OpenForis Calc<sup>12</sup>. In the data analysis, the following assumptions and equations have been used:

• Because field conditions do not always allow field crews to successfully determine tree height, a tree height model has been applied for trees who's heights are not measured in the field. Three different models were tested for the Ethiopia NFI dataset. Curtis' model (1967) was ultimately selected as the better fit which uses the follow equation:

$$h=$$
 estimated top height [m]; 
$$h=1.3+a*(\frac{dbh}{1+dbh})^b$$
  $dbh=$  diameter at the breast height (DBH)[cm];  $a,b=$  parameters.

• In the absence of applicable biomass models for every Ethiopian ecosystem/biome consistent with international requirements, the pantropical model of Chave et al. (2014) was used:

$$AGB = 0.673 \text{ (WD \cdot dbh2 \cdot h)}^{0.976}$$

Where:

AGB = Above ground biomass [kg];

WD = Dry wood density [t m-3];

<sup>&</sup>lt;sup>11</sup> Sarndal, C-E., Swensson, B. and Wretman, J. (1992). "Model assisted survey sampling".

<sup>&</sup>lt;sup>12</sup> Calc is a legacy tool that is part of the OpenForis tool kit. More information and access to the source code can be found at https://openforis.org/solutions/legacy/

The default value41 for the WD is  $0.615 \text{ t} \cdot \text{m}^{-3}$ .

• To compute the below-ground biomass (BGB) estimates, root-shoot ratios from the Intergovernmental Panel on Climate Change (IPCC) (2006) by the ecological zones have been adopted. Table 2.6 of the NFI report (MEFCC, 2018) shows the distribution of SU by biomes and Table 2.7 of that same report shows the applied conversion factors correspondent to each ecological zone.

• Wood density data of over 400 tree species found in Ethiopia has been analyzed. For the NFI analysis, the ones with the highest quality have been selected and applied (see section labelled as '2.2 wood densities' on page 35 of the NFI report for details). Low quality values and tree species inventoried in Ethiopia and missing in the country databases, have been taken from the Global Wood Density Database (GWDDB)13. The result was that out of 360 species identified during the NFI cycle, wood densities of 341 species have been selected using a validated value.

• For the fallen deadwood volume, De Vries formula (De Vries, 1986)<sup>14</sup> was used. Details on the application of this formula can be found in the section labelled '2.1 Deadwood' on page 35 of the NFI report.

#### Calculation of Emission Reductions and Removals

Emission reductions and removals are calculated as

$$ER = E_{Baseline} - E_{RP}$$

were

ER = Net Emission Reductions during the Reporting Period (tCO2-e)

E<sub>Baseline</sub> = Total net Emissions Baseline during the Reporting Period (tCO2-e)

<sup>&</sup>lt;sup>13</sup> Zanne, A.E. et al. (2009). "Global wood density database". DRYAD. URL: http://hdl.handle.net/10255/dryad 235.

<sup>&</sup>lt;sup>14</sup> de Vries P. Sampling Theory for Forest Inventory: a Teach-Yourself Course1986. Springer

 $E_{RP}$  = Actual net GHG emissions from the ISFL ER Program during the Reporting Period (tCO2-e)

$$E_{Baseline} = E_{B\_FC} + E_{B\_FG} + E_{B\_FS} + E_{B_CF} + E_{B\_GF} + E_{B\_SF}$$

Were

 $E_{Baseline}$  = Actual net GHG emissions from the ISFL ER Program during the Reporting Period (tCO2-e)

 $E_{B\_FC}$  = Baseline net emissions for forest converted to cropland during the Reporting Period (tCO2-e)

 $E_{B\_FG}$  = Baseline net emissions for forest converted to grassland during the Reporting Period (tCO2-e)

 $E_{B\_FS}$  = Baseline net emissions for forest converted to shrubland during the Reporting Period (tCO2-e)

 $E_{B\_CF}$  = Baseline net emissions for cropland converted to forest during the Reporting Period (tCO2-e)

 $E_{B\_GF}$  = Baseline net emissions for grassland converted to forest during the Reporting Period (tCO2-e)

 $E_{B\_SF} =$  Baseline net emissions for shrubland converted to forest during the Reporting Period (tCO2-e)

And

$$E_{RP} = E_{RP\_FC} + E_{RP\_FG} + E_{RP\_FS} + E_{RP\_CF} + E_{RP\_GF} + E_{RP\_SF}$$

Where

 $E_{RP}$  = Actual net GHG emissions from the ISFL ER Program during the Reporting Period (tCO2-e)

 $E_{RP\_FC}$  = Actual net emissions for forest converted to cropland during the Reporting Period (tCO2-e)

$E_{RP\_FG} =$	Actual net emissions for forest converted to grassland during the Reporting
	Period (tCO2-e)

$$E_{RP\_FS}$$
 = Actual net emissions for forest converted to shrubland during the Reporting Period (tCO2-e)

$$E_{RP\_CF}$$
 = Actual net emissions for cropland converted to forest during the Reporting Period (tCO2-e)

$$E_{RP\_GF}$$
 = Actual net emissions for grassland converted to forest during the Reporting Period (tCO2-e)

$$E_{RP\_SF}$$
 = Actual net emissions for shrubland converted to forest during the Reporting Period (tCO2-e)

For each subcategory the emissions and removals are determined for all relevant pools.

$$E_{i} = (\Delta C_{i\_ABG} + \Delta C_{i\_BGB} + \Delta C_{i\_Mineral} + \Delta C_{i\_DOM}) * (\frac{44}{12})$$

Were

$$\Delta C_{i\_ABG}$$
 = changes in carbon in above ground biomass (tC)

$$\Delta C_{i\_BGB}$$
 = GHG emissions from changes in below ground biomass (tC)

$$\Delta C_{i\_Mineral}$$
 = GHG emissions from changes in soil organic carbon in mineral soils (tC)

$$\Delta C_{i_DW}$$
 = GHG emissions from changes in dead wood (tC)

$$i =$$
 land category  $i$ 

Above and below ground biomass

For the three subcategories involving changes from forest to other land uses, the emissions from changes in the above ground and below ground biomass have been calculated as

$$\Delta C_{conversion,i} = EF_{i\_ABBG} \cdot \Delta A_i$$

Where:

 $\Delta C_{conversion, i}$  = change in carbon stocks on land converted from forest to land category i, tonnes C

 $EF_{i\_ABBG}$  = Emission factor for changes in above ground and below ground biomass in the conversion of forest to land use i, tonnes Cha<sup>-1</sup>

 $\Delta A_i =$  area converted from forest to land category i

The values of  $EF_{i\_ABBG}$  are calculated as the difference between the carbon values of the above ground and below ground biomass before and after the change.

$$EF_{i,AGBG} = (C_n - C_o)$$

Where:

 $EF_{i\_ABBG}$  = Emission factor for changes in above ground and below ground biomass in the conversion of forest to land use i

 $C_n$  = above ground and below ground carbon stock under the new land-use category, tonnes C ha<sup>-1</sup>

 $C_o$  = above ground and below ground carbon stock under the old land-use category, tonnes C ha<sup>-1</sup>

44/12 = factor to convert carbon units to CO<sub>2</sub>e

As described above, the NFI provided the basis for the emission and removal factors used for above and below ground biomass. The NFI report (MEFCC, 2018) provides a summary of the information from the NFI per biome, major land use/land cover type and regions. For the purpose of determining the emission and removal factors, the level 1 classification from the NFI has been used since this most closely matches the IPCC categories used in the ISFL (see table A.1.1 of the NFI report for the level 1 categories and description).

Table A2.3 of the NFI report provides area estimates by regions, biomes and FRA classes. The FRA classes are based on the classification system developed by the Forest Resource Assessment (FRA) Programme of FAO to ensure harmonization between countries for regional or global

assessments. These global FRA classes consist of Forests, Other Wooded Land, Other Land and Inland Water.

Table 4: Area estimates by regions, biomes and FRA classes (source: table A2.3 of the NFI report (MEFCC, 2018))

Region	Biome	FRA Class	Area
		Forest	431 237
	Acacia-Commiphora	Other Wooded Land	11 149 959
	·	Other Land	3 728 188
		Forest	205 087
	Combretum-Terminalia	Other Wooded Land	645 693
		Other Land	3 116 631
		Forest	488 946
Oromia	D 46 4	Other Wooded Land	694 253
	Dry Afromontane	Other Land	7 029 220
		Water	0
		Forest	1 643 917
		Other Wooded Land	867 005
	Moist Afromontane	Other Land	2 747 305
		Water	6 252
	Other	Other Land	0
	other	Water	0

Table A9.7 of the NFI report provides values for above ground biomass per Region, Biome and FRA class. Using the IPCC root-shoot ratios, the below-ground biomass of the different FRA classes can be estimated as follows:

$$C_{cl,BG} = C_{i,AG} \cdot R$$

Where:

 $C_{cl, BG}$  = below ground carbon stock of FRA class cl, tonnes C ha<sup>-1</sup>

 $C_{cl, AG}$  = above ground carbon stock of FRA class cl, tonnes C ha<sup>-1</sup>

R = Root to shoot ratio, dimensionless

The table below provides an overview of the different Oromia specific values and provides reference to the source tables in the NFI report.

Table 5: Area and above ground/ below ground biomass values per biome and FRA Class for Oromia (including the relevant source tables from the NFI report (MEFCC, 2018))

Biome	FRA class	Area (ha)	ag_biomass (t/ha)	bg_biomass (t/ha)	root- shoot
Acacia-Commiphora	Forest	431,237	80.3	28.3	0.4
	Other wooded land	11,149,959	9.3	3.3	0.4
	Other land	3,728,188	15.4	5.5	0.4
Combretum- Terminalia	Forest	205,087	46.8	19.2	0.4
	Other wooded land	645,693	25.0	9.4	0.4
	Other land	3,116,631	15.2	5.1	0.3
Dry Afromontane	Forest	488,946	69.4	18.7	0.3
	Other wooded land	7,029,220	9.0	2.5	0.3
	Other land	7,029,220	8.9	2.4	0.3
<b>Moist Afromontane</b>	Forest	1,643,917	217.4	57.8	0.3
	Other wooded land	2,747,305	17.8	4.8	0.3
	Other land	2,747,305	27.8	7.5	0.3
Sources		NFI report table A.2.3	NFI report table A9.7		Derived from NFI report table A8.2

A weighted region-specific value region for tree biomass and carbon per FRA category was calculated. For each FRA class (for example forest), the area of each biome (see table 4) was multiplied with regional biome specific biomass value (see table 5). The total biomass was divided by the total area of the FRA class in the region to give the weighted value. To estimate carbon, a carbon fraction of 0.5 tonne C (tonne d.m<sup>.)-1</sup> was used. Table A8.4 of the National Forest Inventory Report (MEFCC, 2018) provides the results of this calculation as shown below.

Table 6 Tree biomass and carbon by region and level FRA class (table A.8.4 of the NFI report (MEFCC, 2018))

Region	FRA Class	AG biomass (t ha <sup>-1</sup> )	BG biomass (t ha <sup>-1</sup> )	Biomass (t ha <sup>-1</sup> )	AG carbon (t ha <sup>-1</sup> )	BG carbon (t ha <sup>-1</sup> )	Carbon (t ha <sup>-1</sup> )
	Other Wooded Land	1.6	0.6	2.2	0.8	0.3	1.1
Afar	Other Land	0.3	0.1	0.4	0.1	0.1	0.2
	Water	2.6	1.0	3.6	1.3	0.5	1.8
	Forest	170.2	47.8	218.1	85.1	23.9	109.0
Amhara	Other Wooded Land	10.9	4.2	15.2	5.5	2.1	7.6
	Other Land	10.5	3.4	13.9	5.3	1.7	7.0
	Water	4.1	1.1	5.2	2.1	0.6	2.6
	Forest	65.8	33.1	98.9	32.9	16.5	49.4
Benishanglul-	Other Wooded Land	35.5	16.6	52.0	17.7	8.3	26.0
Gumuz	Other Land	8.6	3.2	11.9	4.3	1.6	5.9
Guinuz	Water	8.6	2.3	10.9	4.3	1.2	5.5
	Forest	240.5	49.2	289.7	120.3	24.6	144.9
Gambela	Other Wooded Land	7.4	2.1	9.4	3.7	1.0	4.7
	Other Land	11.6	3.1	14.7	5.8	1.6	7.4
	Forest	157.3	43.8	201.1	78.6	21.9	100.5
Oromia	Other Wooded Land	10.6	3.3	13.9	5.3	1.7	7.0
Oronna	Other Land	14.7	4.3	19.0	7.3	2.2	9.5
	Water	244.2	65.9	310.2	122.1	33.0	155.1
	Forest	122.1	33.0	155.0	61.0	16.5	77.5
SNNPR	Other Wooded Land	13.0	3.3	16.3	6.5	1.6	8.1
	Other Land	44.7	12.1	56.9	22.4	6.1	28.4
	Forest	13.5	5.4	19.0	6.8	2.7	9.5
Somali	Other Wooded Land	3.5	1.4	4.9	1.8	0.7	2.5
	Other Land	0.4	0.2	0.6	0.2	0.1	0.3
	Forest	24.9	9.5	34.4	12.5	4.8	17.2
Tigray	Other Wooded Land	14.9	5.5	20.4	7.5	2.8	10.2
	Other Land	4.8	1.7	6.5	2.4	0.9	3.3

Using the results presented in this table, the value used in this monitoring report for the carbon stock of above ground and below ground biomass of forest in Oromia National Regional state is 100.5 tons C per hectare. For the calculation of the emission factors used for conversions of forest to cropland and grassland, the difference between the carbon stock of forest and that of 'other land' was used. For the conversion of forest to shrubland, the difference between the carbon stock of forest and that of 'other wooded land' was used.

For the subcategories involving removals, the removals are calculated using the approach outlined in the ISFL 'Guidance note on application of IPCC guidelines for subcategories and carbon pools

where changes take place over a longer time period. The guidance note suggests that for change in biomass carbon stocks (above-ground biomass and below-ground biomass) it can be assumed that during the conversion from non-forest to forest, carbon stocks will go from average carbon stocks in non-forest to average carbon stocks in forests during a default period of 20 years. Therefore, the removal factors used were calculated as the emission factors (as described above) divided by 20.

The final report of the NFI provides more details of the approach used in the NFI. Although Ethiopia has planned to revise the carbon stock by conducting national forest inventory every five year, currently the previous assessment report announced in 2018 was not changed. This is because the country did not undertake the national forest inventory as planned due to some challenging factors. A new NFI is currently being conducted and the results of this new NFI will be incorporated in phase 2 of the ERPA when the baseline is expanded with additional subcategories.

#### Dead wood

The emission and removals from deadwood have been calculated according to the ISFL Guidance note on application of IPCC guidelines for subcategories and carbon pools where changes take place over a longer time period (Version 1.0). In line with this guidance note, equation 2.23 of the 2006 IPCC Guidelines for National Greenhouse Gas Inventories has been used as the basis to estimate annual change in carbon stocks in dead wood due to land conversion.

EQUATION 2.23 ANNUAL CHANGE IN CARBON STOCKS IN DEAD WOOD AND LITTER DUE TO LAND CONVERSION 
$$\Delta C_{DOM} = \frac{(C_n - C_o) \bullet A_{on}}{T_{on}}$$

Where:

 $\Delta C_{DOM}$  = annual change in carbon stocks in dead wood or litter, tonnes C yr<sup>-1</sup>

C<sub>o</sub> = dead wood/litter stock, under the old land-use category, tonnes C ha<sup>-1</sup>

 $C_n$  = dead wood/litter stock, under the new land-use category, tonnes C ha<sup>-1</sup>

Aon = area undergoing conversion from old to new land-use category, ha

T<sub>on</sub> = time period of the transition from old to new land-use category, yr. The Tier 1 default is 20 years for carbon stock increases and 1 year for carbon losses.

In line with the ISFL guidance note, it has been assumed that the average annual rate of conversion during the Baseline Period would have applied during the ISFL ERPA Phase. The emission

reductions are then calculated as the difference between the expected emissions or removals under the Emissions Baseline and the actual emission or removals. Therefore, instead of applying IPCC equation 2.23 directly, a change factor has been calculated ( $\Delta CF_{DOM}$ ) which is used in combination with the projected baseline area change and the actual monitored area change.

$$\Delta CF_{DOM} = \frac{(C_n - C_o)}{T_{on}}$$

Where:

 $\Delta CF_{DOM}$  = annual change in carbon stocks in dead wood, tonnes C ha<sup>-1</sup> yr<sup>-1</sup>

With the other factor as defined for IPCC equation 2.23 above

Since there are no data to distinguish between the dead wood stocks immediately after the land-use conversion and the later transition period, it is assumed that the changes in the dead wood from one value to another happen in a linear fashion over the IPCC default period of 20 years.

Table 3-24 of the NFI report provides values for carbon in deadwood for different land use/land cover types on the national level as shown below.

Table 7 Carbon in deadwood by Major LUCC types (Table 3-24 of the NFI report (MEFCC, 2018))

FRA class	Major LUCC	Carbon (t ha <sup>-1</sup> )
Forest	Natural regenerated forest	15.8
Forest	Plantation	0.5
Other Wooded Land	Other wooded land	1.9
Other Land	Cultivated	2.6
Other Land	Natural	0.9

Since no region-specific values for dead wood are provided in the NFI, the national values have been used for the emission and removal factors.

According to the ISFL guidance note, the values for litter and dead wood pools can be assumed zero in all non-forest categories and dead organic matter in Forest Land shall be assumed to have the value of mature forests at the beginning of the Baseline Period. Since values are available from the NFI, the following emission and removal factors have been as outlines in the table below.

Table 8: Dead wood change factors applied

Baseline subcategory	Corresponding change from LUCC clases in figure 7 above	Change factor (t C ha <sup>-1</sup> yr <sup>-1</sup> )
Forest to cropland	Natural regenerated forest to Other land-cultivated	-0.66
Forest to grassland	Natural regenerated forest to Other land-natural	-0.745
Forest to shrubland	Natural regenerated forest to other wooded land	-0.695
Cropland to forest	Other land-cultivated to plantation	-0.105
Grassland to forest	Other land-natural to plantation	-0.02
Shrubland to forest	Other wooded land to plantation	-0.07

#### Soil organic carbon

Changes in the Soil Organic Carbon pool in mineral soils associated with conversion from and to forest were calculated according to the ISFL Guidance note on application of IPCC guidelines for subcategories and carbon pools where changes take place over a longer time period (Version 1.0). In line with this guidance note, formulation B from box 2.1 in the 2006 IPCC Guidelines, Volume 4, Chapter 2 was used as below.

#### Formulation B (Approaches 2 and 3 for Activity Data Collection)

$$\Delta C_{Mineral} = \frac{\sum\limits_{c,s,p} \left[ \left\{ \left( SOC_{REF_{c,s,p}} \bullet F_{LU_{c,s,p}} \bullet F_{MG_{c,s,p}} \bullet F_{I_{c,s,p}} \right)_{0} - \right\} \bullet A_{c,s,p} \right]}{D} \bullet A_{c,s,p}}{\left\{ \left( SOC_{REF_{c,s,p}} \bullet F_{LU_{c,s,p}} \bullet F_{MG_{c,s,p}} \bullet F_{I_{c,s,p}} \right)_{(0-T)} \right\} \bullet A_{c,s,p} \right\}}{D}$$

#### Where:

 $\Delta C_{Mineral}$  = annual change in carbon stocks in mineral soils, tonnes C yr<sup>-1</sup>

 $SOC_0$  = soil organic carbon stock in the last year of an inventory time period, tonnes C

 $SOC_{(0-T)}$  = soil organic carbon stock at the beginning of the inventory time period, tonnes C

T = number of years over a single inventory time period, yr

D = Time dependence of stock change factors which is the default time period for transition between equilibrium SOC values, yr.

c = represents the climate zones, s the soil types, and i the set of management systems that are present in a country.

 $SOC_{REF}$  = the reference carbon stock, tonnes C ha<sup>-1</sup>

 $F_{LU}$  = stock change factor for land-use systems or sub-system for a particular land-use, dimensionless

 $F_{MG}$  = stock change factor for management regime, dimensionless

 $F_I$  = stock change factor for input of organic matter, dimensionless

A =land area of the stratum being estimated, ha.

p = parcel of land

As discussed above, the NFI report does not provide updates values on soil organic carbon. Therefore, the value for national soil organic carbon stocks for forest that was used in the ER Program inventory in the validated ERPD is also used for this monitoring report. This national value was obtained from the "Evaluation of the forest carbon content in soil and litter in Ethiopia" which was implemented by Natural Resources Finland (LUKE) and Ethiopia Environment and Forestry Research Institute (EEFRI). The national value was based on biome specific values as shown in the table below.

Table 9: Soil organic carbon in forest in Ethiopia

<sup>&</sup>lt;sup>15</sup> Some of the results of this study are discussed in Lehtonen A, Ťupek B, Nieminen TM, et al. Soil carbon stocks in Ethiopian forests and estimations of their future development under different forest use scenarios. Land Degrad Dev. 2020; 31: 2763–2774. https://doi.org/10.1002/ldr.3647

Soil type - Biome	SOC ref (tC/ha)	N	Standard deviation (tC/ha)	Source
Acacia	34.245	11	17.01197	Evaluation of the forest carbon
Commiphora				content in soil and litter in
				Ethiopia, Implementing agency:
				Natural Resources Institute
				Finland (LUKE) and Ethiopia
				Environment and Forestry
				Research Institute (EEFRI)
				Duration of the Report: August
				2017 - February 2018.
				Beneficiaries: FAO, MEFCC,
				EEFRI
Combretum	41.561	37	28.25306	Idem above
Terminalia				
Dry	53.080	33	34.46676	Idem above
Afromontaine				
Moist	83.886	17	34.65632	Idem above
Afromontaine				
Average	51.961	98	33.58339	Idem above

In line with the guidance note, the Soil Organic Carbon pool in Forest Land was assumed to be in equilibrium at the beginning of the Baseline Period and the average value of 51.96 t C/ha has been used as  $SOC_{ref}$  and the equilibrium value for forest.

Following the equation above and equation 2.25 of the 2006 IPCC guidelines, the equilibrium values for each non-forest subcategory was conservatively determined by using the same stock change factors applied in the validated ERPD and the formula below:

$$SOC_i = SOC_{ref} \cdot F_{LU} \cdot F_I \cdot F_{MG}$$

#### Where:

 $SOC_i$  = Equilibrium soil organic C stocks for mineral soils under land use type i, tonnes C ha<sup>-1</sup>

Other factors as defined above

The applied stock change factors and the resulting equilibrium SOC values are shown in the table below.

Table 10: Stock change values applied for estimating equilibrium soil organic carbon content of non-forest land categories

	FLU	FI	FMG	Equilibrium SOC (tC/ha)
Annual cropland	0.48	0.92	1	22.94
Grassland	1	1	0.97	50.40

### 2.3 Data and parameters

#### 2.3.1 Fixed Data and Parameters

Table 11 Fixed data and parameter

Parameter:	$EF_{C\_ABBG}$							
Description:	Emission Factor	for loss of abov	e ground	d and be	low grow	und bion	nass in t	he
	conversion from	forest to croplai	nd.					
Subcategory	This parameter i	This parameter is used for the subcategory forest land converted to crop land						
for which the								
parameter is								
used:								
Data unit:	tCO <sub>2</sub> /ha							
Source of data	Calculated from	the Oromia spec	ific valu	es for tr	ee biom	ass and	carbon b	y region
or description	and level FRA c	lass from table A	x.8.4 of t	the NFI	report (N	MEFCC.	, 2018)).	•
of the method			AG	BG	Biomass	AG	BG	Carbon
for developing	Region	FRA Class	biomass (t ha¹)	biomass (t ha <sup>-1</sup> )	(t ha <sup>-1</sup> )	carbon (t ha <sup>-1</sup> )	carbon (t ha <sup>-1</sup> )	(t ha <sup>-1</sup> )
of the method	Region	FRA Class	AG biomass	BG biomass	Biomass	AG carbon	BG carbon	Carbon

the data		Forest	157.3	43.8	201.1	78.6	21.9	100.5
	Oromia	Other Wooded Land	10.6	3.3	13.9	5.3	1.7	7.0
including the	Orollia	Other Land	14.7	4.3	19.0	7.3	2.2	9.5
spatial level of		Water	244.2	65.9	310.2	122.1	33.0	155.1
the data	The EF is obtain	ed by subtracting	g from t	he tree o	earbon s	tock of f	orest th	e carbon
(local,	stock of the leve	1 1 FRA class 'of	ther land	l'.				
regional,								
national,								
international):								
ŕ	100.5 ±C/ha 0	$\frac{1}{5+C/h\alpha - 0.1 + C/h}$	ha * 2 6	6 — 222	06±CO2	laa		
Value	<i>100.5 tC/ha</i> − 9	31C/na = 91 i C/i	na * 3.00	0 = 333.	.001CO2	eq		
applied:								
QA/QC	Carbon stock	value obtained	through	the N	ational	Forest	Invento	ory. In
procedures	the NFI pr	ocess, Qualit	v Ass	essment	/Quality	Con	trol (	(QA/QC)
applied	procedures wer	e implemented	in ora	ler to	ensure	an ade	quate s	standard
	in the data co	llection and da	ta entry	procee	dures. 1	Based o	n rand	om sub-
	sampling, 10%	of the SUs we	as re-m	easurea	by a	semi-ind	depende	nt team
	(composed of	EFD (former 1	MEFCC,	) exper	ts not	involve	d in t	he field
	campaign and	specifically tro	ained fo	or QA/	QC). A	t least	one r	andomly
	selected plot	per SU was i	re-measi	ıred er	itirely	and the	e resul	ts were
	compared with	the original v	alues.	The Q	A/QC te	eam use	ed the	original
	data forms to	check any irreg	gularitie	s in th	e recore	ds. An	error t	olerance
	(10% difference	ce in results	betwee	n the	measu	red an	d re-n	neasured
	sampling units)	was introduced	d and	applied	in ord	er to r	eject oi	accept
	the collected a	lata. The inven	tory ted	ams we	re not	aware	of whi	ich SUs
	were re-measur	red. This proce	edure a	llowed	the QA	1/QC te	am to	identify
	the field team	ns with insuff	ficient	or no	nstanda	rd perj	formanc	es and
	contact them	to improve th	heir me	easurem	ents p	recision	in th	ne data
	collection. The	data was ent	ered in	to a a	latabase	and t	hen su	bject to
	cleansing proc	edures in ord	ler to	filter	all the	e recoi	rds co	nsidered
	potentially error	ieous.						

# Uncertainty associated with this parameter:

The carbon stocks used to calculate the emission factor are calculated from the literature values of above ground biomass per biome and FRA class provided in table A.9.7 of the NFI document (MEFCC, 2018

Table A.9.7 of the NFI document also provides literature values for the variance, CI and SE of these above ground biomass values as shown below

Region	Biome	FRA	AG biomass (t ha <sup>-1</sup> )	AGB Variance	AGB SE	AGB CI (95%)	CI95 relative (%)
		I					
	Acacia- Commiphora	Forest	80.3	2014.8	44.9	142.9	178%
		Other Wooded Land	9.3	3.8	1.9	3.9	42%
		Other Land	15.4	81.1	9.0	18.5	120%
	Combretum- Terminalia	Forest	46.8	108.5	10.4	26.8	57%
		Other Wooded Land	25.0	18.6	4.3	10.0	40%
		Other Land	15.2	14.3	3.8	7.9	52%
Oromia	Dry Afromontane	Forest	69.4	848.3	29.1	62.5	90%
		Other Wooded Land	9.0	12.2	3.5	7.4	82%
		Other Land	8.9	3.3	1.8	3.7	41%
	Moist Afromontane	Forest	217.4	892.5	29.9	60.1	28%
		Other Wooded Land	17.8	5.7	2.4	5.2	29%
		Other Land	27.8	36.0	6.0	12.1	44%
		Water	244.2	11089.2	105.3	453.1	186%

For below ground biomass, the root-shoot ratios from the 2006 IPCC guidelines (volume 4, table 4.4) were used as below.

Ecological zone	Root-shoot ratio	IPCC default			
		uncertainty estimate			
Tropical shrubland	0.4				
Tropical desert	0.5				
Tropical mountain system	0.27	0.28 - 0.68			
Tropical dry forest	0.56	0.27 - 0.28			
Tropical moist deciduous forest	0.2	0.09 - 0.25			

Table 7 provides the details on which root-shoot ratio was used for which biome-FRA class combination.

Any	
comment:	

Parameter:	$EF_{G\_ABBG}$							
<b>Description:</b>	Emission Factor for loss of above ground and below ground biomass in the							
Description.	, , , , , , , , , , , , , , , , , , ,							
	conversion from forest to grassland.							
Subcategory	This parameter is used for the subcategory forest land converted to grassland							
for which the								
parameter is								
used:								
Data unit:	tCO <sub>2</sub> /ha							
Source of data	Calculated from the Oromia specific values for tree biomass and carbon by region							
or description	and level FRA class from table A.8.4 of the NFI report (MEFCC, 2018)).							
of the method								
for developing			AG	BG		AG	BG	
the data	Region	FRA Class	biomass (t ha¹)	biomass (t ha <sup>-1</sup> )	Biomass (t ha <sup>-1</sup> )	carbon (t ha <sup>-1</sup> )	carbon (t ha <sup>-1</sup> )	Carbon (t ha <sup>-1</sup> )
including the				(/		( /	( /	
S		Forest Other Wooded Land	157.3 10.6	43.8 3.3	201.1 13.9	78.6 5.3	21.9 1.7	100.5 7.0
spatial level of	Oromia	Other Land	14.7	4.3	19.0	7.3	2.2	9.5
the data		Water	244.2	65.9	310.2	122.1	33.0	155.1
(local,								
regional,	The EF is obtained by subtracting from the tree carbon stock of forest the carbon							
national,	stock of the level 1 FRA class 'other land'.							
international):	Stock of the level i i ivi class offici fand.							
Value	$100.5 \ tC/ha - 9.5tC/ha = 91 \ t \ C/ha * 3.66 = 333.06tCO2eq$							
applied:								

## QA/QC procedures applied

Carbon stock value obtained through the National Forest Inventory. Quality Assessment/Quality Control process, procedures were implemented in order to ensure an adequate standard in the data collection and data entry procedures. Based on random subsampling, 10% of the SUs was re-measured by a semi-independent team (composed of EFD (former MEFCC) experts not involved in the field campaign and specifically trained for QA/QC). At least one randomly selected plot per SU was re-measured entirely and the results were compared with the original values. The QA/QC team used the original data forms to check any irregularities in the records. An error tolerance (10% difference in results between the measured and re-measured sampling units) was introduced and applied in order to reject or accept the collected data. The inventory teams were not aware of which SUs were re-measured. This procedure allowed the QA/QC team to identify the field teams with insufficient or nonstandard performances and contact them to improve their measurements precision in the data collection. The data was entered into a database and then subject to cleansing procedures in order to filter all the records considered potentially erroneous.

# Uncertainty associated with this parameter:

The carbon stocks used to calculate the emission factor are calculated from the values of above ground biomass per biome and FRA class provided in table A.9.7 of the NFI document (MEFCC, 2018), also see table 2 above.

Table A.9.7 of the NFI document also provides values for the variance, CI and SE of these above ground biomass values as shown below

Region	Biome	FRA	AG biomass (t ha <sup>-1</sup> )	AGB Variance	AGB SE	AGB CI (95%)	CI95 relative (%)	
--------	-------	-----	--	-----------------	-----------	--------------------	-------------------------	--

			Forest	80.3	2014.8	44.9	142.9	178%
		Acacia-	Other Wooded Land	9.3	3.8	1.9	3.9	42%
		Commiphora	Other Land	15.4	81.1	9.0	18.5	120%
		0 1 1	Forest	46.8	108.5	10.4	26.8	57%
		Combretum- Terminalia	Other Wooded Land	25.0	18.6	4.3	10.0	40%
		Terminana	Other Land	15.2	14.3	3.8	7.9	52%
	Oromia	_	Forest	69.4	848.3	29.1	62.5	90%
		Dry Afromontane	Other Wooded Land	9.0	12.2	3.5	7.4	82%
		Airomontane	Other Land	8.9	3.3	1.8	3.7	41%
		Forest	217.4	892.5	29.9	60.1	28%	
	Moist	Other Wooded Land	17.8	5.7	2.4	5.2	29%	
		Afromontane	Other Land	27.8	36.0	6.0	12.1	44%
			Water	244.2	11089.2	105.3	453.1	186%

For below ground biomass, the root-shoot ratios from the 2006 IPCC guidelines (volume 4, table 4.4) were used as below.

Ecological zone	Root-shoot ratio	IPCC default uncertainty estimate
Tropical shrubland	0.4	
Tropical desert	0.5	
Tropical mountain system	0.27	0.28 - 0.68
Tropical dry forest	0.56	0.27 - 0.28
Tropical moist deciduous forest	0.2	0.09 - 0.25

Table 7 provides the details on which root-shoot ratio was used for which biome-FRA class combination.

The carbon values per biome have been calculated as an area weighted value using the areas specified in table 7.

### Any

#### comment:

Parameter:	EF shrub_AGBG
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Conversion from forest to shrubland  Subcategory for which the parameter is used for the conversion of forest land to shrubland  This parameter is used for the conversion of forest land to shrubland  This parameter is used for the conversion of forest land to shrubland  This parameter is used for the conversion of forest land to shrubland  This parameter is used for the conversion of forest land to shrubland  This parameter is used for the conversion of forest land to shrubland  This parameter is used for the conversion of forest land to shrubland  This parameter is used for the conversion of forest land to shrubland  This parameter is used for the conversion of forest land to shrubland  This parameter is used for the conversion of forest land to shrubland  This parameter is used for the conversion of forest land to shrubland  This parameter is used for the conversion of forest land to shrubland  This parameter is used for the conversion of forest land to shrubland  This parameter is used for the conversion of forest land to shrubland  This parameter is used for the conversion of forest land to shrubland  This parameter is used for the conversion of forest land to shrubland  This parameter is used for the conversion of forest land to shrubland  The EFA class from table A.8.4 of the NFI report (MEFCC, 2018)).  The EFA class from table A.8.4 of the NFI report (MEFCC, 2018)).  The EFA class from table A.8.4 of the NFI report (MEFCC, 2018)).  The EF is obtained by subtracting flowns is blomass and carbon by region and level FRA class 157.3 43.8 201.1 78.6 21.9 100.5 (tha") (t	Description	Emission Easter for loss of above ground and below ground biomass in the							
This parameter is used for the conversion of forest land to shrubland  for which the parameter is used:  Data unit:  CO2/ha  Calculated from the Oromia specific values for tree biomass and carbon by region and level FRA class from table A.8.4 of the NFI report (MEFCC, 2018)).  Region  FRA Class  AG  BG  BIOMANS  CATON  (tha*)  Carbon  (ctho*)  Carbon  (ctho*)  Carbon  (ctho*)  Carbon  (tha*)  Ditter Wooded Land  10.6  13.3  13.9  13.9  13.0  13.0  13.0  13.0  13.0  13.0  155.1  The EF is obtained by subtracting from the tree carbon stock of forest the carbon stock of the level 1 FRA class 'other wooded land'.  The EF is obtained by subtracting from the tree carbon stock of forest the carbon stock of the level 1 FRA class 'other wooded land'.  Value  applied:  QA/QC  Carbon stock value obtained through the National Forest Inventory. In the NFI procedures  applied  implemented in order to ensure an adequate standard in the data collection and data entry procedures. Based on random sub-sampling, 10% of the SUs was remeasured by a semi-independent team (composed of EFD (former MEFCC) experts not involved in the field campaign and specifically trained for QA/QC). At least one randomly selected plot per SU was re-measured entirely and the results	<b>Description:</b>								
for which the parameter is used:  Data unit:  CO2/ha  Calculated from the Oromia specific values for tree biomass and carbon by region and level FRA class from table A.8.4 of the NFI report (MEFCC, 2018)).  Region  Region  FRA Class  AG  BG  Biomass  AG  Carbon  (tha')		conversion from forest to shrubland							
parameter is used:  Data unit:  Co2/ha  Calculated from the Oromia specific values for tree biomass and carbon by region and level FRA class from table A.8.4 of the NFI report (MEFCC, 2018)).  Region  FRA Class  AG  BG  Biomass  AG  Carbon  (tha')  (tha')  (tha')  Region  FRA Class  FRA Class  FRA Class  Biomass  AG  Carbon  (tha')	Subcategory	This parameter	is used for the co	nversion	of fore	st land to	shrubla	and	
Data unit:  Source of data or description of the method for developing the data including the spatial level of the data (local, regional, national, international):  Value applied:  QA/QC procedures applied  QA/QC procedures applied  Calculated from the Oromia specific values for tree biomass and carbon by region and level FRA class from table A.8.4 of the NFI report (MEFCC, 2018)).  AG BG BG BIOMANS AG BG Carbon (t ha²) (t ha²	for which the								
Data unit:  Source of data or description of the method for developing the data including the spatial level of the data (local, regional, national, international):  Value applied:  QA/QC procedures applied  QA/QC procedures applied  Calculated from the Oromia specific values for tree biomass and carbon by region and level FRA class from table A.8.4 of the NFI report (MEFCC, 2018)).  AG BG BG BIOMANS AG BG Carbon (t ha²) (t ha²	parameter is								
Source of data or description and level FRA class from table A.8.4 of the NFI report (MEFCC, 2018)).    Region   FRA class   AG   BG   Biomass   AG   Carbon   Ct ha")	-								
Calculated from the Oromia specific values for tree biomass and carbon by region and level FRA class from table A.8.4 of the NFI report (MEFCC, 2018)).  Region FRA Class biomass biomass biomass and carbon by region and level FRA class from table A.8.4 of the NFI report (MEFCC, 2018)).  Region FRA Class biomass biomass biomass and carbon by region and level FRA class from table A.8.4 of the NFI report (MEFCC, 2018)).  Region FRA Class biomass biomass and carbon by region and level FRA class from table A.8.4 of the NFI report (MEFCC, 2018)).  Region FRA Class biomass biomass and carbon by region and level FRA class biomass and carbon by region and level FRA class biomass and carbon by region and level FRA class from table A.8.4 of the NFI report (MEFCC, 2018)).  Region FRA Class biomass biomass and carbon by region and level FRA class from table A.8.4 of the NFI procedures biomass and carbon by region and level FRA class from table A.8.4 of the NFI procedures biomass and carbon by region and level FRA class from table A.8.4 of the NFI procedures biomass and carbon by region and level FRA class from table A.8.4 of the NFI procedures biomass bi									
and level FRA class from table A.8.4 of the NFI report (MEFCC, 2018)).  Region FRA Class boundary to the data including the spatial level of the data (local, regional, national, international):  Value applied:  QA/QC procedures applied  QA/QC procedures applied  AG BG blomass blomass (tha²) blomass (tha²) carbon (tha²) (th	Data unit:	tCO <sub>2</sub> /ha							
for developing the data including the spatial level of the data (local, regional, national, international):  Value applied:  QA/QC Carbon stock value obtained through the National Forest Inventory. In the NFI procedures applied  QA/QC Carbon stock value obtained through the National Forest Inventory. In the NFI procedures applied  QA/QC carbon stock value obtained through the National Forest Inventory. In the NFI procedures applied in order to ensure an adequate standard in the data collection and data entry procedures. Based on random sub-sampling, 10% of the SUs was remeasured by a semi-independent team (composed of EFD (former MEFCC) experts not involved in the field campaign and specifically trained for QA/QC). At least one randomly selected plot per SU was re-measured entirely and the results	Source of data	Calculated from	the Oromia spec	ific valu	es for tr	ee biom	ass and o	carbon b	y region
for developing the data including the spatial level of the data including the spatial level of the data (local, regional, national, international):  Value applied:  QA/QC Carbon stock value obtained through the National Forest Inventory. In the NFI procedures applied  QA/QC carbon stock value obtained through the National Forest Inventory. In the data collection and data entry procedures. Based on random sub-sampling, 10% of the SUs was remeasured by a semi-independent team (composed of EFD (former MEFCC) experts not involved in the field campaign and specifically trained for QA/QC). At least one randomly selected plot per SU was re-measured entirely and the results	or description	and level FRA c	lass from table A	8.4 of 1	he NFI	report (N	MEFCC,	2018))	
for developing the data including the spatial level of the data including the spatial level of the data (local, regional, national, international):  Value applied:  QA/QC Carbon stock value obtained through the National Forest Inventory. In the NFI procedures applied  QA/QC procedures applied  QA/QC carbon stock value obtained through the National Forest Inventory. In the data collection and data entry procedures. Based on random sub-sampling, 10% of the SUs was remeasured by a semi-independent team (composed of EFD (former MEFCC) experts not involved in the field campaign and specifically trained for QA/QC). At least one randomly selected plot per SU was re-measured entirely and the results	of the method								
the data including the spatial level of the data (local, regional, national, international):  Value applied:  OA/QC Carbon stock value obtained through the National Forest Inventory. In the NFI procedures applied  OA/QC procedures applied  OA/QC carbon stock value obtained through the National Forest Inventory. In the NFI procedures applied implemented in order to ensure an adequate standard in the data collection and data entry procedures. Based on random sub-sampling, 10% of the SUs was remeasured by a semi-independent team (composed of EFD (former MEFCC) experts not involved in the field campaign and specifically trained for QA/QC). At least one randomly selected plot per SU was re-measured entirely and the results									
including the spatial level of the data  (local, regional, international):  Value  applied:  QA/QC  Carbon stock value obtained through the National Forest Inventory. In the NFI procedures applied  QA/QC  procedures  applied  (tha²)	•	Region	FRA Class						
spatial level of the data  Oromia  Other Wooded Land 10.7 4.3 19.0 7.3 2.2 9.5 Other Land 14.7 4.3 19.0 7.3 2.2 19.5 Other Land 14.7 4.3 19.0 7.3 2.2 19.5 Other Land 14.7 4.3 19.0 7.3 2.2 19.5 Other Land 14.7 4.3 19.0 7.0 0ther Land 14.7 19.0 0ther Land 1						(t ha -)			(t ha ')
the data (local, regional, national):  Value applied:  Carbon stock value obtained through the National Forest Inventory. In the NFI procedures applied:  Carbon stock value obtained through the National Forest Inventory. In the NFI procedures applied  implemented in order to ensure an adequate standard in the data collection and data entry procedures. Based on random sub-sampling, 10% of the SUs was remeasured by a semi-independent team (composed of EFD (former MEFCC) experts not involved in the field campaign and specifically trained for QA/QC). At least one randomly selected plot per SU was re-measured entirely and the results	including the		Forest	157.3	43.8	201.1	78.6	21.9	100.5
Water   244.2   65.9   310.2   122.1   33.0   155.1	spatial level of	Oromia							
The EF is obtained by subtracting from the tree carbon stock of forest the carbon stock of the level 1 FRA class 'other wooded land'.  Value  applied:  Carbon stock value obtained through the National Forest Inventory. In the NFI procedures  applied  Carbon stock value obtained through the National Forest Inventory. In the NFI procedures  applied  implemented in order to ensure an adequate standard in the data collection and data entry procedures. Based on random sub-sampling, 10% of the SUs was remeasured by a semi-independent team (composed of EFD (former MEFCC) experts not involved in the field campaign and specifically trained for QA/QC). At least one randomly selected plot per SU was re-measured entirely and the results	the data								
stock of the level 1 FRA class 'other wooded land'.  Value  applied:  Carbon stock value obtained through the National Forest Inventory. In the NFI procedures  applied  process, Quality Assessment/Quality Control (QA/QC) procedures were implemented in order to ensure an adequate standard in the data collection and data entry procedures. Based on random sub-sampling, 10% of the SUs was remeasured by a semi-independent team (composed of EFD (former MEFCC) experts not involved in the field campaign and specifically trained for QA/QC). At least one randomly selected plot per SU was re-measured entirely and the results	(local,								
stock of the level 1 FRA class 'other wooded land'.  Value applied:  QA/QC procedures applied  Carbon stock value obtained through the National Forest Inventory. In the NFI procedures applied  implemented in order to ensure an adequate standard in the data collection and data entry procedures. Based on random sub-sampling, 10% of the SUs was remeasured by a semi-independent team (composed of EFD (former MEFCC) experts not involved in the field campaign and specifically trained for QA/QC). At least one randomly selected plot per SU was re-measured entirely and the results	regional,	The EE is obtain	and by subtractin	a from t	ha traa	oorbon a	took of t	Foragt th	a aarban
international):  Value  100.5 tC/ha – 7 tC/ha = 93.5 t C/ha * 3.66= 342.83 tCO2eq  applied:  Carbon stock value obtained through the National Forest Inventory. In the NFI procedures  process, Quality Assessment/Quality Control (QA/QC) procedures were implemented in order to ensure an adequate standard in the data collection and data entry procedures. Based on random sub-sampling, 10% of the SUs was remeasured by a semi-independent team (composed of EFD (former MEFCC) experts not involved in the field campaign and specifically trained for QA/QC). At least one randomly selected plot per SU was re-measured entirely and the results	national,			_			IOCK OI I	orest til	e carbon
Value applied:  OA/QC Carbon stock value obtained through the National Forest Inventory. In the NFI procedures applied  implemented in order to ensure an adequate standard in the data collection and data entry procedures. Based on random sub-sampling, 10% of the SUs was re- measured by a semi-independent team (composed of EFD (former MEFCC) experts not involved in the field campaign and specifically trained for QA/QC). At least one randomly selected plot per SU was re-measured entirely and the results	ŕ	stock of the leve	el I FRA class for	tner woo	oded lan	ď.			
QA/QC  Carbon stock value obtained through the National Forest Inventory. In the NFI  procedures  applied  process, Quality Assessment/Quality Control (QA/QC) procedures were  implemented in order to ensure an adequate standard in the data collection and  data entry procedures. Based on random sub-sampling, 10% of the SUs was re-  measured by a semi-independent team (composed of EFD (former MEFCC)  experts not involved in the field campaign and specifically trained for QA/QC). At  least one randomly selected plot per SU was re-measured entirely and the results	,								
QA/QC  Carbon stock value obtained through the National Forest Inventory. In the NFI  procedures  applied  process, Quality Assessment/Quality Control (QA/QC) procedures were  implemented in order to ensure an adequate standard in the data collection and  data entry procedures. Based on random sub-sampling, 10% of the SUs was re-  measured by a semi-independent team (composed of EFD (former MEFCC)  experts not involved in the field campaign and specifically trained for QA/QC). At  least one randomly selected plot per SU was re-measured entirely and the results	Value	100.5 tC/ha – 7	$tC/ha = 93.5 \ t \ C/h$	/ha * 3.6	66 = 342	.83 tCO.	2eq		
procedures  applied  process, Quality Assessment/Quality Control (QA/QC) procedures were implemented in order to ensure an adequate standard in the data collection and data entry procedures. Based on random sub-sampling, 10% of the SUs was remeasured by a semi-independent team (composed of EFD (former MEFCC) experts not involved in the field campaign and specifically trained for QA/QC). At least one randomly selected plot per SU was re-measured entirely and the results	applied:								
implemented in order to ensure an adequate standard in the data collection and data entry procedures. Based on random sub-sampling, 10% of the SUs was remeasured by a semi-independent team (composed of EFD (former MEFCC) experts not involved in the field campaign and specifically trained for QA/QC). At least one randomly selected plot per SU was re-measured entirely and the results	QA/QC	Carbon stock vo	alue obtained thr	ough the	e Nation	al Fore	st Invent	tory. In	the NFI
implemented in order to ensure an adequate standard in the data collection and data entry procedures. Based on random sub-sampling, 10% of the SUs was remeasured by a semi-independent team (composed of EFD (former MEFCC) experts not involved in the field campaign and specifically trained for QA/QC). At least one randomly selected plot per SU was re-measured entirely and the results	procedures	process, Quali	ty Assessment/Q	Quality	Contro	l (QA/	QC) pr	ocedure	es were
data entry procedures. Based on random sub-sampling, 10% of the SUs was remeasured by a semi-independent team (composed of EFD (former MEFCC) experts not involved in the field campaign and specifically trained for QA/QC). At least one randomly selected plot per SU was re-measured entirely and the results	-	-		- ,			_ , _		
measured by a semi-independent team (composed of EFD (former MEFCC) experts not involved in the field campaign and specifically trained for QA/QC). At least one randomly selected plot per SU was re-measured entirely and the results	11	•		-					
experts not involved in the field campaign and specifically trained for QA/QC). At least one randomly selected plot per SU was re-measured entirely and the results		, -					Ū		
least one randomly selected plot per SU was re-measured entirely and the results		•	•		` _	v	v		,
		-	· ·		-				
were compared with the original values. The OA/OC team used the original data		least one randor	nly selected plot	per SU	was re-1	neasure	d entirel	y and th	e results
were compared with the original values. The QA/QC team used the original data		were compared	with the original	values.	The QA	/QC tea	m used i	he origi	inal data

forms to check any irregularities in the records. An error tolerance (10% difference in results between the measured and re-measured sampling units) was introduced and applied in order to reject or accept the collected data. The inventory teams were not aware of which SUs were re-measured. This procedure allowed the QA/QC team to identify the field teams with insufficient or nonstandard performances and contact them to improve their measurements precision in the data collection. The data was entered into a database and then subject to cleansing procedures in order to filter all the records considered potentially erroneous.

# Uncertainty associated with this parameter:

The carbon stocks used to calculate the emission factor are calculated from the values of above ground biomass per biome and FRA class provided in table A.9.7 of the NFI document (MEFCC, 2018), also see table 2 above.

Table A.9.7 of the NFI document also provides values for the variance, CI and SE of these above ground biomass values as shown below

Region	Biome	FRA	AG biomass (t ha¹)	AGB Variance	AGB SE	AGB CI (95%)	CI95 relative (%)
		I= . I	00.0	22442		4400	47004
	Acacia-	Forest	80.3	2014.8	44.9	142.9	178%
	Commiphora	Other Wooded Land	9.3	3.8	1.9	3.9	42%
	Commiphora	Other Land	15.4	81.1	9.0	18.5	120%
	Combretum- Terminalia	Forest	46.8	108.5	10.4	26.8	57%
		Other Wooded Land	25.0	18.6	4.3	10.0	40%
		Other Land	15.2	14.3	3.8	7.9	52%
Oromia	D	Forest	69.4	848.3	29.1	62.5	90%
	Dry Afromontane	Other Wooded Land	9.0	12.2	3.5	7.4	82%
	All olliolitalie	Other Land	8.9	3.3	1.8	3.7	41%
		Forest	217.4	892.5	29.9	60.1	28%
	Moist	Other Wooded Land	17.8	5.7	2.4	5.2	29%
	Afromontane	Other Land	27.8	36.0	6.0	12.1	44%
		Water	244.2	11089.2	105.3	453.1	186%

For below ground biomass, the root-shoot ratios from the 2006 IPCC guidelines (volume 4, table 4.4) were used as below.

Ecological zone	Root-shoot ratio	IPCC default
		uncertainty estimate
Tropical shrubland	0.4	

	Tropical desert	0.5		
	Tropical mountain system	0.27	0.28 - 0.68	
	Tropical dry forest	0.56	0.27 - 0.28	
	Tropical moist deciduous	0.2	0.09 - 0.25	
	forest			
	Table 7 provides the deta	ils on which root-shoot ra	tio was used for which biom	ie-
	FRA class combination.			
	The carbon values per bio	ome have been calculated	as an area weighted value	
	using the areas specified	in table 7		
Any				
comment:				

Parameter:	$RF_{C\_AGBB}$	$RF_{C\_AGBB}$						
<b>Description:</b>	Above ground ar	Above ground and below ground biomass removal Factor for the conversion of						
	cropland to fore	st land.						
Subcategory	This parameter i	s used to calcular	te the ch	anges in	n above g	ground a	n below	ground
for which the	biomass in the c	onversion of crop	pland to	forest la	and			
parameter is								
used:								
Data unit:	tCO <sub>2</sub> /ha/year							
Source of data	Calculated from	the Oromia spec	ific valu	es for tr	ee bioma	ass and	earbon b	y region
or description	and level FRA c	lass from table A	8.4 of 1	the NFI	report (N	MEFCC,	, 2018)).	
of the method for developing	Region	FRA Class	AG biomass (t ha <sup>1</sup> )	BG biomass (t ha <sup>-1</sup> )	Biomass (t ha <sup>-1</sup> )	AG carbon (t ha <sup>-1</sup> )	BG carbon (t ha <sup>-1</sup> )	Carbon (t ha¹)
the data		Forest	157.3	43.8	201.1	78.6	21.9	100.5
including the	Oromia	Other Wooded Land	10.6	3.3	13.9	5.3	1.7	7.0
	Oromia	Other Land	14.7	4.3	19.0	7.3	2.2	9.5
spatial level of		Water	244.2	65.9	310.2	122.1	33.0	155.1
the data								

(local,	As per the ISFL guidance note, the removal factor is calculated by
regional,	assuming that during the conversion from cropland to forest, carbon
national,	stocks will go from average carbon stocks in non-forest to average
international):	carbon stocks in forests during a period of 20 years. So, factor is the
	difference between 9.5tC/ha and 100.5 tC/ha == 91 t C/ha
	91 / 20 = 4.55 t C/ha/year
	4.55 * (44/12) = 16.68 CO2eq/ha/yr
Value	16.68
applied:	
QA/QC	See EF <sub>C_AGBG</sub>
procedures	
applied	
Uncertainty	See EF <sub>C-AGBG</sub>
associated	
with this	
parameter:	
Any	
comment:	

Parameter:	$RF_{G\_AGBB}$
<b>Description:</b>	Above ground and below ground biomass removal factor for the
	conversion of cropland to forest land.
Subcategory	This parameter is used to calculate the changes in above ground and
for which the	below ground biomass in the conversion of grassland to forest land
parameter is	
used:	
Data unit:	tCO <sub>2</sub> /ha/year

Source of data	Calculated from the Oromia specific values for tree biomass and carbon by region								
or description	and level FRA class from table A.8.4 of the NFI report (MEFCC, 2018)) using the								
of the method	difference between the forest class and 'other land'.								
for developing									
the data									
including the	Region	FRA Class	AG biomass	BG biomass	Biomass (t ha <sup>-1</sup> )	AG carbon	BG carbon	Carbon (t ha <sup>-1</sup> )	
spatial level of			(t ha <sup>-1</sup> )	(t ha <sup>-1</sup> )	( /	(t ha <sup>-1</sup> )	(t ha <sup>-1</sup> )	(****2 )	
_		Forest Other Wooded Land	157.3	43.8	201.1	78.6 5.3	21.9	100.5	
the data	Oromia	Other Land	10.6 14.7	3.3 4.3	13.9 19.0	7.3	1.7 2.2	7.0 9.5	
(local,		Water	244.2	65.9	310.2	122.1	33.0	155.1	
regional,	As per the IS	SFL guidance	note, t	he rem	oval fa	ctor is	calcul	ated by	
national,	assuming that	during the co	onversio	n from	grassl	and to	forest,	carbon	
international):	stocks will go	o from average	e carbo	on stoc	ks in	non-for	est to	average	
	carbon stocks in	· ·						S	
		C		•		/1 O	1 . 0/1		
	So, factor is the d		1 <i>9.31</i> C/ <i>I</i>	ia ana 1	00.3 tC/	na == 9	1 t C/na	,	
	91/20 = 4.55 t	C/ha/year							
	4.55 * (44/12) =	16.68 CO2eq/h	a/yr						
Value	16.68								
applied:									
QA/QC	See $EF_{G\_AGBG}$								
procedures									
applied									
Uncertainty	See EF <sub>G-AGBG</sub>								
associated									
with this									
parameter:									
Any									
comment:									

Parameter:	$RF_{shrub\_AGBB}$						$RF_{shrub\_AGBB}$			
Description:	Above ground and below ground biomass removal factor for the									
-	conversion of shrubland to forest land.									
Subcategory	This parameter	is used to c	alculate	the cl	nanges	in abo	ve grou	ınd and		
for which the	below ground bi				_			ina ana		
parameter is	below ground of	omass in the con	VCISIOII	or siliuo	rand to	iorest la	ii <b>u</b>			
-										
used:										
Data unit:	tCO <sub>2</sub> /ha/year									
Source of data	Calculated fron	n the Oromia s	specific	values	for tre	e biom	ass and	carbon		
or description	by region and	level FRA c	lass fr	om tab	le A.8.	4 of t	the NF	report		
of the method	(MEFCC, 2018	)) using the di	fference	betwee	en the	carbon	stock o	of forest		
for developing	class and 'other	wooded land'								
the data			AG	BG	Biomass	AG	BG	Carbon		
including the	Region	FRA Class	biomass (t ha¹)	biomass (t ha¹)	(t ha <sup>-1</sup> )	carbon (t ha <sup>-1</sup> )	carbon (t ha <sup>-1</sup> )	(t ha <sup>-1</sup> )		
spatial level of		Forest	157.3	43.8	201.1	78.6	21.9	100.5		
the data	Oromia	Other Wooded Land Other Land	10.6 14.7	3.3 4.3	13.9 19.0	5.3 7.3	1.7	7.0 9.5		
(local,		Water	244.2	65.9	310.2	122.1	33.0	155.1		
regional,	As per the Is	SFL guidance	note, t	he rem	oval fa	ctor is	calcul	ated by		
national,	assuming that	during the co	onversio	n from	grassla	and to	forest,	carbon		
international):	stocks will go	from average	e carbo	on stoc	ks in	non-for	est to	average		
	carbon stocks in	carbon stocks in forests during a period of 20 years.				-				
	So, factor is t	So, factor is the difference between 7 tC/ha and 100.5 tC/ha == 93.5 t								
	C/ha									
		$91/20 = 4.675 \ t \ C/ha/year$								
		•								
	4.675 * (44/12) = 17.14 CO2eq/ha/yr									
Value	17.14									
applied:										

QA/QC	See EF <sub>shrub_AGBG</sub>
procedures	
applied	
Uncertainty	See EF <sub>shrub-AGBG</sub>
associated	
with this	
parameter:	
Any	
comment:	

Parameter:	$\Delta CF_{DOM}$				
<b>Description:</b>	annual change in carbon stocks in dead wood				
Subcategory for	Conversion from and to	forest			
which the					
parameter is					
used:					
Data unit:	tonnes C ha <sup>-1</sup> yr <sup>-1</sup>				
Source of data or	For deadwood, table 3-24 of the NFI report (MEFCC, 2018)				
	provides values for carbon in deadwood for different land use/land				
description of the	provides values for ca	arbon in deadwood for	different land use/land		
description of the method for	=	arbon in deadwood for nal level as shown below.	different land use/land		
-	=	nal level as shown below.			
method for	cover types on the natio		Carbon (t ha <sup>-1</sup> ) 15.8		
method for developing the	cover types on the natio	Major LUCC Natural regenerated forest	Carbon (t ha <sup>-1</sup> ) 15.8		
method for developing the data including the spatial level	FRA class Forest Forest	Major LUCC Natural regenerated forest Plantation	Carbon (t ha <sup>-1</sup> ) 15.8 0.5		
method for developing the data including the spatial level of the data (local,	FRA class Forest Other Wooded Land	Major LUCC Natural regenerated forest	Carbon (t ha <sup>-1</sup> ) 15.8		
method for developing the data including the spatial level of the data (local, regional,	FRA class Forest Forest	Major LUCC  Natural regenerated forest  Plantation  Other wooded land	Carbon (t ha <sup>-1</sup> ) 15.8 0.5 1.9		
method for developing the data including the spatial level of the data (local, regional, national,	FRA class Forest Other Wooded Land Other Land	Major LUCC  Natural regenerated forest  Plantation  Other wooded land  Cultivated	Carbon (t ha <sup>-1</sup> ) 15.8 0.5 1.9 2.6		
method for developing the data including the spatial level of the data (local, regional,	FRA class Forest Other Wooded Land Other Land Other Land	Major LUCC  Natural regenerated forest Plantation Other wooded land Cultivated Natural	Carbon (t ha <sup>-1</sup> ) 15.8 0.5 1.9 2.6 0.9		
method for developing the data including the spatial level of the data (local, regional, national,	FRA class Forest Other Wooded Land Other Land Other Land Since no region-specific	Major LUCC  Natural regenerated forest  Plantation  Other wooded land  Cultivated	Carbon (t ha <sup>-1</sup> )  15.8  0.5  1.9  2.6  0.9  e provided in the NFI, the		

	The emission and removals from deadwood have been calculated according to the ISFL Guidance note on application of IPCC guidelines for subcategories and carbon pools where changes take place over a longer time period (Version 1.0). In line with this guidance note, equation 2.23 of the 2006 IPCC Guidelines for National Greenhouse Gas Inventories has been applied to estimate annual change in carbon stocks in dead wood due to land conversion by comparing dead wood stock, under the old land-use category and under the new land-use category. Since there are no data to distinguish between the dead wood stocks immediately after the land-use conversion and the later transition period, it is assumed that the changes in the dead wood from one value to another happen in a linear fashion over the IPCC default period of 20 years.			
Value applied:	pools can be assumed zo matter in Forest Land sha at the beginning of the Ba	ruidance note, the values for litter ero in all non-forest categories a all be assumed to have the value aseline Period. Since values are a sion and removal factors have be	and dead organic of mature forests available from the	
	Baseline subcategory   Corresponding change from table 3-24 of the NFI report   Change factor (t C ha-1 yr-1)			
	Forest to cropland	Natural regenerated forest to Other land-cultivated	-0.66	
	Forest to grassland	Natural regenerated forest to Other land-natural	-0.745	
	Forest to shrubland	Natural regenerated forest to other wooded land	-0.695	
	Cropland to forest	Other land-cultivated to plantation	-0.105	
	Grassland to forest	Other land-natural to plantation	-0.02	
	Shrubland to forest Other wooded land to plantation -0.07			
QA/QC procedures applied				
Uncertainty associated with this parameter:	No uncertainties have been provided in the NFI report for the deadwood values. Due to the very small contribution of deadwood biomass to the overall total biomass (above and below ground), its effect on the overall uncertainty is considered negligible and this factor was excluded from the Monte Carlo analysis.			

Parameter:	$SOC_{ref}$			
	v			
Description:	reference soil organic C stocks for mineral soils			
	under native forest (in 0-30 cm depth)			
Subcategory for which the	Conversion from and to forest			
parameter is used:				
Data unit:	tonnes C ha <sup>-1</sup>			
Source of data or description of the method for developing the data including the spatial level of the data (local, regional, national, international):	litter in Ethiopia" which was implemented by Natural Resources Finland (LUKE) and Ethiopia Environment and Forestry Research Institute (EEFRI).  The national value was based on biome specific			implemented by 2) and Ethiopia search Institute
	values as shown in the table below.			
	Soil type - Biome SOC N Standard ref deviation (tC/ha) (tC/ha)			
	Acacia Commiphora	34.245	11	17.01197
	Combretum Terminalia	41.561	37	28.25306
	Dry Afromontaine	53.080	33	34.46676
	Moist Afromontaine	83.886	17	34.65632
	Average	51.961	98	33.58339
Value applied:	51.96 (average value)			
QA/QC procedures applied				
Uncertainty associated with this parameter:	See above for standard deviation			
Any comment:				

Parameter:	SOCi
<b>Description:</b>	Equilibrium soil organic C stocks for mineral soils
	under land use type i

Subcategory for which the	Conversion from and to forest				
parameter is used:					
Data unit:	tonnes C ha <sup>-1</sup>				
Source of data or description of	Calculated from the				
the method for developing the	applying the stock cl	_		om the va	lidated
data including the spatial level	ERPD as shown in t	the table b	elow.		
of the data (local, regional,		FLU	J FI	FMG	
national, international):	Annual cropland	0.48	0.92	1	
	Grassland	-	1	0.97	
Value applied:	Equilibrium SOC (tC/ha)				
	Annual cropland			22.94	
	Grassland			50.40	
QA/QC procedures applied					
Uncertainty associated with this	Calculated from SOC <sub>ref</sub> . Standard deviation for SOC <sub>ref</sub>				
parameter:	provided in table above				
Any comment:					

#### 2.3.2 Monitored Data and Parameters

The key data and parameters monitored during the 2022-2023 reporting period focused on land use/cover change, particularly, total forest area within the project boundary, Annual changes in forest area (deforestation, afforestation/reforestation). These monitored parameters were crucial in assessing the extent of deforested and afforested areas within the emissions reduction program area. Additionally, the estimation of the forest carbon stock potential in the region was carried out by utilizing national forest inventory results to calculate greenhouse gas emissions and removals.

Table 12: Monitored Data and Parameters

Parameter:	$\Delta A_{F-C}$
Description:	area converted from forest to cropland category during the monitoring period
Subcategory for which the parameter is used:	Forest to Cropland
Data unit:	Hectares

Source of data and description of	
measurement/calculation methods	Analysis of remote sensing images using stratified random sampling. The data was generated using Collect Earth
and procedures applied:	Online and SEPAL platform to integrate the different
	satellite imagery. 3330 sample points were analyzed across
	the project area, with each sample plot measuring 0.5
	hectares. Sample points were analyzed through visual
	interpretation of various high-resolution satellite images
	like NICFI Planet, Google Earth, Sentinel, and Landsat
	from December 2021 to January 2024.
Frequency of monitoring/recording:	Two years
Value monitored during this Reporting	16012
Period:	
Quality Assurance/Quality Control procedures applied:	A centralized data collection team facilitated a common
procedures applied.	understanding and accurate interpretation of land use and forest area changes. Peer-to-peer support and group discussions
	on challenging issues were held regularly.
	The quality control team conducted cross-checking activities
	using multiple data sources and local knowledge. This team,
	comprising two specialists (one from EFD and one from ORCU
	MRV), oversaw the entire data collection process to ensure data
	quality. Consequently, a total of 316 sample points were
	randomly selected for Quality Control/Quality Assurance
	(QC/QA). These points were reinterpreted by two experts with
	extensive knowledge of LULC changes in Oromia and Ethiopia.
	Of these sample points, 287 (90.8%) yielded results consistent
	with the initial interpretations, while 29 (9.2%) showed discrepancies. The discrepancies were resolved through
	discussions with all team members.
Uncertainty for this parameter:	Margin of error: 12938.176 ha (for a relative MoE of
	80.805%)

Parameter:	$\Delta A_{F-G}$
Description:	area converted from forest to grassland category during the monitoring period

Subcategory for which the parameter	Forest to grassland
is used:	1 ofest to grassiand
Data unit:	Hectares
Source of data and description of measurement/calculation methods and procedures applied:	Analysis of remote sensing images using stratified random sampling, the data was generated using Collect Earth Online and SEPAL platform to integrate the different satellite imagery. 3330 sample points were analyzed across the project area, with each sample plot measuring 0.5 hectares. Sample points were analyzed through visual interpretation of various high-resolution satellite images like NICFI Planet, Google Earth, Sentinel, and Landsat from December 2021 to January 2024.
Frequency of monitoring/recording:	Two years
Value monitored during this Reporting Period:	0
Quality Assurance/Quality Control procedures applied:	A centralized data collection team facilitated a common understanding and accurate interpretation of land use and forest area changes. Peer-to-peer support and group discussions on challenging issues were held regularly.  The quality control team conducted cross-checking activities using multiple data sources and local knowledge. This team, comprising two specialists (one from EFD and one from ORCU MRV), oversaw the entire data collection process to ensure data quality. Consequently, a total of 316 sample points were randomly selected for Quality Control/Quality Assurance (QC/QA). These points were reinterpreted by two experts with extensive knowledge of LULC changes in Oromia and Ethiopia. Of these sample points, 287 (90.8%) yielded results consistent with the initial interpretations, while 29 (9.2%) showed discrepancies. The discrepancies were resolved through discussions with all team members.
Uncertainty for this parameter:	N/A (change not observed)
Any comment:	

Parameter:	$\Delta A_{F ext{-}shrub}$
Description:	area converted from forest to shrubland category during the monitoring period
Subcategory for which the parameter is used:	Forest to shrubland
Data unit:	Hectares
Source of data and description of measurement/calculation methods and procedures applied:	Analysis of remote sensing images stratified random sampling. The data was generated using Collect Earth Online and SEPAL platform to integrate the different satellite imagery. 3330 sample points were analyzed across the project area, with each sample plot measuring 0.5 hectares. Sample points were analyzed through visual interpretation of various high-resolution satellite images like NICFI Planet, Google Earth, Sentinel, and Landsat from December 2021 to January 2024.
Frequency of monitoring/recording:	Two years
Value monitored during this Reporting Period:	0
Quality Assurance/Quality Control procedures applied:	A centralized data collection team facilitated a common understanding and accurate interpretation of land use and forest area changes. Peer-to-peer support and group discussions on challenging issues were held regularly.  The quality control team conducted cross-checking activities using multiple data sources and local knowledge. This team, comprising two specialists (one from EFD and one from ORCU MRV), oversaw the entire data collection process to ensure data quality. Consequently, a total of 316 sample points were randomly selected for Quality Control/Quality Assurance (QC/QA). These points were reinterpreted by two experts with extensive knowledge of LULC changes in Oromia and Ethiopia. Of these sample points, 287 (90.8%) yielded results consistent with the initial interpretations, while 29 (9.2%) showed discrepancies. The discrepancies were resolved through discussions with all team members.

Uncertainty for this parameter:	N/A (change not observed)
Any comment:	

Parameter:	$\Delta A_{C ext{-}F}$
Description:	area converted from cropland to forest category during the monitoring period
Subcategory for which the parameter is used:	Cropland to forest
Data unit:	Hectares
Source of data and description of measurement/calculation methods and procedures applied:	Analysis of remote sensing images using stratified random sampling. The data was generated using Collect Earth Online and SEPAL platform to integrate the different satellite imagery. 3330 sample points were analyzed across the project area, with each sample plot measuring 0.5 hectares. Sample points were analyzed through visual interpretation of various high-resolution satellite images like NICFI Planet, Google Earth, Sentinel, and Landsat from December 2021 to January 2024.
Frequency of monitoring/recording:	Two years
Value monitored during this Reporting Period:	14008
Quality Assurance/Quality Control procedures applied:	A centralized data collection team facilitated a common understanding and accurate interpretation of land use and forest area changes. Peer-to-peer support and group discussions on challenging issues were held regularly.  The quality control team conducted cross-checking activities using multiple data sources and local knowledge. This team, comprising two specialists (one from EFD and one from ORCU MRV), oversaw the entire data collection process to ensure data quality. Consequently, a total of 316 sample points were randomly selected for Quality Control/Quality Assurance (QC/QA). These points were reinterpreted by two experts with extensive knowledge of LULC changes in Oromia and Ethiopia. Of these sample points, 287 (90.8%) yielded results consistent with the

	initial interpretations, while 29 (9.2%) showed
	discrepancies. The discrepancies were resolved through
	discussions with all team members.
Uncertainty for this parameter:	Margin of error: 12514.768 ha (for a relative MoE of 89.342%)
Any comment:	

Parameter:	$\Delta A_{G ext{-}F}$
Description:	area converted from grassland to forest category during the monitoring period
Subcategory for which the parameter is used:	Grassland to forest
Data unit:	Hectares
Source of data and description of measurement/calculation methods and procedures applied:	Analysis of remote sensing images using stratified random sampling. The data was generated using Collect Earth Online and SEPAL platform to integrate the different satellite imagery. 3330 sample points were analyzed across the project area, with each sample plot measuring 0.5 hectares. Sample points were analyzed through visual interpretation of various high-resolution satellite images like NICFI Planet, Google Earth, Sentinel, and Landsat from December 2021 to January 2024.
Frequency of monitoring/recording:	Two years
Value monitored during this Reporting Period:	4009
Quality Assurance/Quality Control procedures applied:	A centralized data collection team facilitated a common understanding and accurate interpretation of land use and forest area changes. Peer-to-peer support and group discussions on challenging issues were held regularly.  The quality control team conducted cross-checking activities using multiple data sources and local knowledge. This team, comprising two specialists (one from EFD and one from ORCU MRV), oversaw the entire data collection process to ensure data quality. Consequently, a total of 316 sample points were randomly selected for Quality Control/Quality Assurance (QC/QA). These points were

	reinterpreted by two experts with extensive knowledge of LULC changes in Oromia and Ethiopia. Of these sample points, 287 (90.8%) yielded results consistent with the initial interpretations, while 29 (9.2%) showed discrepancies. The discrepancies were resolved through					
	discussions with all team members.					
Uncertainty for this parameter:	Margin of error: 4656.474 ha (for a relative MoE of 116.139%)					
Any comment:						

Parameter:	$\Delta A_{shrub-F}$
Description:	area converted from shrubland to forest category during the monitoring period
Subcategory for which the parameter is used:	Shrubland to forest
Data unit:	hectares
Source of data and description of measurement/calculation methods and procedures applied:	Analysis of remote sensing images using stratified random sampling. The data was generated using Collect Earth Online and SEPAL platform to integrate the different satellite imagery. 3330 sample points were analyzed across the project area, with each sample plot measuring 0.5 hectares. Sample points were analyzed through visual interpretation of various high-resolution satellite images like NICFI Planet, Google Earth, Sentinel, and Landsat from December 2021 to January 2024.
Frequency of monitoring/recording:	Two years
Value monitored during this Reporting Period:	11039
Quality Assurance/Quality Control procedures applied:	A centralized data collection team facilitated a common understanding and accurate interpretation of land use and forest area changes. Peer-to-peer support and group discussions on challenging issues were held regularly.  The quality control team conducted cross-checking activities using multiple data sources and local knowledge. This team, comprising two specialists (one from EFD and one from ORCU MRV), oversaw the entire data collection

	process to ensure data quality. Consequently, a total of 316 sample points were randomly selected for Quality Control/Quality Assurance (QC/QA). These points were reinterpreted by two experts with extensive knowledge of LULC changes in Oromia and Ethiopia. Of these sample points, 287 (90.8%) yielded results consistent with the initial interpretations, while 29 (9.2%) showed discrepancies. The discrepancies were resolved through discussions with all team members.
Uncertainty for this parameter:	Margin of error: 15213.167 ha (for a relative MoE of 137.808%)
Any comment:	

## 3 Quantification of emission reductions

#### 3.1 Emissions Baseline for the Reporting Period covered in this report

The Emissions Baseline for the period 2007 and 2017 has been updated compared to the validated ERPD. The details of the updated Emission Baseline and the underlying calculations can be found in Anex 4.

Table 13 Oromia Regional State baseline emissions

Year of						Baseline	emissions	
repor ting	Subcateg ory 1	Subcate gory 2	Subcateg ory 3	Subcate gory 4	Subcat egory 5	Subcat egory 6	Subcateg ory 7	Total Emissions
perio d t	Forest – Cropland	Forest – Grasslan d	Forest - shrub	Cropland -forest	Grassla nd - forest	Shrubla nd - forest	SOC	Baseline (tCO₂e)
2022	7,887,173	1,643,562	1,009,705	-78,977	-23,281	-58,829	1,100,587	11,479,940
2023	7,943,964	1,656,908	1,017,155	- 157,954	-46,563	-117,658	1,200,640	11,496,492
Total n	et Emission	s Baseline (	during the R	eporting Pe	eriod			22,976,432

## 3.2 Estimation of emissions by sources and removals by sinks included in the ISFL ER Program's scope

The table below provides the combined value for 2022 and 2023 for the different subcategories. The emission and removals have been calculated using the equations discussed in section 2. A spreadsheet with the detailed calculations is attached.

Table 14: Oromia Regional state Emissions during monitoring period (2022-2023)

Year	Emissions/removals							
of repor ting	Subcateg ory 1	ory 1 ory 2 ory 3 gory 4 ory 5 ory 6 gory 7						Total emissions
perio d t	Forest- Cropland	Forest- Grassland	Forest- Shrubland	Cropland -forest	Grassland -forest	Shrubland - forest	SOC	/ removals (tCO₂e)
2022	2,700,397	0	0	-114,154	-33,295	-93,197	56,280	2,516,031

2023	2,700,397	0	0	-228,307	-66,589	-186,394	30,065	2,249,172
Actual	net GHG emis	ssions from t	he ISFL ER Pr	ogram durin	g the Reporti	ng Period		4,765,204

#### 3.3 Calculation of emission reductions

The emission reductions were calculated as the difference between the baseline emissions and the actual emissions during the monitoring period. The emission reductions from removals are calculated as the difference between the expected removals under the Emissions Baseline and the actual removals.

Table 15: Calculation of emission reductions

Actual net GHG emissions from the ISFL ER Program during the	4,765,204.57
Reporting Period (tCO <sub>2</sub> -e)	
Total net Emissions Baseline during the Reporting Period (tCO2-e)	22,976,432.39
Net Emission Reductions during the Reporting Period (tCO <sub>2</sub> -e)	18,211,227.82

#### 3.4 Results for Monitoring, Evaluation and Learning (MEL) Framework

Table 16 Monitoring, Evaluation and Learning (MEL) Framework

Result	Unit	Year (please state the year of the
		reporting)
Area of forest remaining forest in ISFL	8,968,928 Ha	2023
program areas (corresponding to T2.O1.1		
on MEL Framework)		
Area of conversions from forest to other	16,012 Ha	2022-2023
land uses in ISFL program areas		
(corresponding to T2.O1.2a on MEL		
Framework)		
Area of other land uses converted to	29,056 На	2022-2023
forest in ISFL program areas		
(corresponding to T2.O1.2b on MEL		
Framework)		
<b>Emission reductions from forest</b>	Not	
remaining forest as compared to a	applicable,	

reference level in ISFL program areas	forest	
(corresponding to T2.O1.3 on MEL	remaining	
Framework)	forest not	
	included in	
	the	
	accounting	
	scope for this	
	ERPA phase	

### 4 Uncertainty of the estimate of Emission Reductions

#### 4.1 Initial identification and assessment of sources of uncertainty

Uncertainties arise in baseline setting and Measurement, Monitoring and Reporting. Uncertainty (the lack of knowledge of the true value) is due to both random and systematic errors. Uncertainties can be addressed in a number of ways. Systematic errors (bias) should be avoided by good Measurement practices. Random errors tend to cancel each other out and can be managed by sampling.

Some sources of uncertainty linked to sampling protocols (sample size, spatial representativeness of sampled areas, measurement errors) or to the extrapolation from the sample to the entire Oromia region cannot be assessed directly, as this requires specific studies and dedicated experimental designs to compare different protocols with each other. Nevertheless, the uncertainties associated with an unsuitable protocol are expected to be significant. This is what is reported in table 11. However, we assume that the sampling protocols implemented in this study are robust, allowing a precise description of the variability of the variable under consideration and providing accurate estimates of the population mean and standard deviation from the sample. For the other sources of uncertainty associated with the input variables (Biomass, Activity Data) and parameters (carbon fraction, root/shoot ratio, etc.), the sensitivity analysis described in section 4.5 and results in tables 34, 35 and 36, assess the effect of the uncertainty of each parameter on the annual net emission level for the baseline period (2007-2017), for the monitoring period 2022-2023 and on net emission reduction.

Table 17: Uncertainties sources and assessment

Sources o	f Parameters and applicable	Analysis of contribution to overall uncertainty		
uncertainty	subcategories affected by			
	this sources of uncertainty			
Activity data dur	ing the baseline period			
Interpretation o	f All parameters representing	Significant effect since these are the main data		
sample points	area changes between land	underlying the land use and land use change		
	use categories under the	analysis. 92,820 sample points were collected for		
	baseline	a sample-based area estimation and classified		
		into seven land use/land cover (LULC) classes:		
		Forest, Cropland, Grassland, Settlement,		
		Wetland, Shrubland, and Other Land. The		
		assessment of the sample points was done		
		through visual interpretation of available high-		
		resolution images and by interpreting vegetation		
		indices derived from medium and high-		
		resolution images.		
Sampling	All parameters representing	Significant effect. a systematic random sample of		
	area changes between land	92,820 plots was analyzed using a 2x2 km		
	use categories under the	systematic grid across Oromia. The Oromia		
	baseline	Region was analyzed to determine seven LULC		
		classes (Forest, Cropland, Grassland, Settlement,		
		Wetland, shrub land and other land) and the		
		historical trends in land use for the years 2007-		
		2017 have been assessed and labeled for each		
		change and unchanged classes.		
Extrapolation to	All	Significant effect		
Oromia region				
Activity data dur	ing the monitoring period			

interpretation of	All parameters representing	3,330 plots across the Oromia Region were
sample points	area changes between land	classified into seven land use/land cover (LULC)
	use categories ( $\Delta A$ )	classes: Forest, Cropland, Grassland, Settlement,
		Wetland, Shrubland, and Other Land. The
		assessment of the sample points was done
		through visual interpretation of available high-
		resolution images and by interpreting vegetation
		indices derived from medium and high-
		resolution images. Contribution to overall
		uncertainty is high since these are the main data
		underlying the land use and land use change
		analysis. To ensure the quality of the AD
		collection, various vegetation indices were used,
		such as the Normalized Difference Vegetation
		Index (NDVI) and the Normalized Difference
		Fraction Index (NDFI). Furthermore, historical
		trends in land use/cover from 2021 to 2024 were
		assessed and labeled for each change and
		unchanged land use/cover classes. QA/QC
		procedures are applied to ensure correct and
		consistent interpretation of sampling, but
		interpretation errors can still occur
Sampling	All parameters representing	Contribution to uncertainty is very high
	area changes between land	Estimation of area changes is derived from a
	use categories ( $\Delta A$ )	stratified random sampling approach where the
		likelihood of change is used to determine the
		strata. QA/QC procedures are applied to ensure
		correct and consistent interpretation of sampling,
		but errors can still occur. Sample points were
		randomly selected for Quality Control/Quality

	T	T. (22/21) -:
		Assurance (QC/QA). These points were
		reinterpreted by two experts with extensive
		knowledge of LULC changes in Oromia and
		Ethiopia. Discrepancies were resolved through
		discussions with all team members.
Extrapolation to	All	High
Oromia region		Integrated in the methodology where the results
		of the interpretation of sample plots is used to
		extrapolate the results to the total area of the
		Oromia region
<b>Emission Factor</b>	L	1
Sampling	All EF and RF parameters	High (but not evaluated in Sensitivity analysis)
Allometric models	All EF and RF parameters	Allometric equations have been used in the NFI,
		in particular from Chave, et al. (2014) <sup>16</sup> and
		Henry et all (2013) <sup>17</sup>
		Contribution is high (but not evaluated in
		Sensitivity analysis
Above ground	All EF and RF parameters	Derived from Oromia specific values in the NFI.
biomass (ABG)		Variance. CI and SE provided in table A9.7 of
		the NFI report (MEFCC, 2018)
		Contribution very high (The most important
		factor in uncertainty based on Sensitivity
		analysis 4.5)
Below ground	All EF and RF parameters	Very high. Calculated from ABG using BBG to
biomass (BBG)		ABG ratio below
	1	

<sup>&</sup>lt;sup>16</sup> Chave, J. et al. (2014). "Improved allometric models to estimate the aboveground biomass of tropical trees". In: Global Change Biology, pp. 3177–3190. ISSN: 13541013. DOI: 10.1111/gcb.12629.

<sup>17</sup> Henry, M. et al. (2013). "GlobAllomeTree: international platform for tree allometric equations to support volume, biomass and carbon assessment". iForest - Biogeosciences and Forestry 6.5, pp. 326–330.

Sampling of ABG	All EF and RF parameters	Sampling was applied to estimate ABG. The				
Sumpting of TIDG	The Elevander of Parameters	Variance. CI and SE provided for AGB				
		•				
		incorporates the sampling approach				
BBG to ABG ratio	All EF and RF parameters	Low The data of BBG provided correspond to				
$(rBG\_AB)$		slightly different rBG_AB coefficients for the				
		four biomes considered (Acacia Commiphora				
		Combretum-Terminalia				
		Dry Afromontane				
		Moist Afromontane). However, the standard				
		deviations of these coefficients are not provided.				
		These were estimated from the review by				
		Mokany et al. 2006 (Table 6)				
Carbon fraction		Low. Not measured but sourced from literature.				
	All EF and RF parameters	The value used is 0.5 which corresponds to				
		default value of CF in IPCC 2006: 2006 IPCC				
		Guidelines for National Greenhouse				
		Inventories. The standard deviation required to				
		estimate uncertainty on this parameter is no				
		provided. The review by Martin et al. 2018 was				
		used to estimate the standard deviation of carbon				
		fraction (Table 1).				
Extrapolation of		Very high				
EF	All	EF is determined from above-ground biomass				
		measurements in the four biomes. Extrapolation				
		to all Oromia forests was carried out by				
		weighting the emission factor determined per				
		biome by the relative surface area of the biome.				
		The relative surface area is considered without				
		error.				
Carbon removal fa	actor					

Carbon removal	All	Very high. The carbon removal factor is		
factor		calculated by dividing the emission factor (EF)		
		by 20. The uncertainty on this factor is therefore		
		the same as that calculated for EF		

# 4.2 Selection of methods and development of Standard Operating Procedures and Quality Assurance/Quality Control procedures

#### **Activity data**

Process Overview:

- Sample Generation: A total of 3,330 sample points were generated using keyman allocation.
- Training and Awareness: Comprehensive training sessions were conducted on the LULC nature, particularly the 'Ethiopian LULC interpretation key'. These sessions also covered potential errors in image interpretation during activity data collection.
- Data Distribution: The generated sample points were equally distributed among seven interpreters.

#### **Data Collection and Interpretation:**

- Platform Utilized: The Collect Earth Online (CEO) platform was employed for data collection and real-time quality assurance, supported by two experts overseeing the process.
- Satellite Integration: High-resolution satellite images from sources such as Planet, Sentinel, Google Earth, Landsat, and NDVI values were integrated into the CEO platform, enhancing the confidence of data collectors.
- Quality Control: A centralized data collection team facilitated a common understanding and accurate interpretation of land use and forest area changes. Peer-to-peer support and group discussions on challenging issues were held regularly.
- Independent Assessment: The quality control team conducted cross-checking activities using
  multiple data sources and local knowledge. This team, comprising two specialists (one from
  EFD and one from ORCU MRV), oversaw the entire data collection process to ensure data

quality. A total of 316 sample points were randomly selected for Quality Control/Quality Assurance (QC/QA). These points were reinterpreted by two experts with extensive knowledge of LULC changes in Oromia and Ethiopia. Of these sample points, 287 (90.8%) yielded results consistent with the initial interpretations, while 29 (9.2%) showed discrepancies. The discrepancies were resolved through discussions with all team members.

#### **Standard Operating Procedures (SOPs):**

- Guidelines: Detailed SOPs were followed to maintain consistency in data collection and interpretation.
- Assessment Interpretation: All interpreters adhered to the same guidelines, and training was
  provided on Ethiopian LULC interpretation to ensure uniformity.
- Independent Assessment Percentage: Regular independent assessments were conducted to verify the accuracy of the collected data.

By following these procedures and leveraging advanced tools, the team ensured high-quality, reliable data for the LULC change detection.

#### **Emission factors**

As discussed above, the emission factors are estimated using values from the national forest inventory.

Section 2.2 of the NFI report (MEFCC, 2018) outlines the data collection approach used in the NFI while section 2.3 of the same report outlines the Quality Assessment / Quality Control procedures. A series of best practices on the importance of data collection (including double measurement) were compiled and explained to the experts in the field in order to increase the accuracy of the measurements. Three critical tree attributes subject to errors were identified: DBH, height and scientific names.

Based on this, specific training material was prepared by EFD (former Ministry of Environment, Forest, and Climate Change) and training was provided for the national forest inventory team in order to improve the correct identification of the forest land use/cover type, by following the definition of forest and by taking into account canopy cover estimates, number of trees per hectare,

and other relevant site type indicators. In addition to this, based on a random sub-sampling, 10% of the SUs were re-measured by a semi-independent team (composed of MEFCC experts not involved in the field campaign and specifically trained for QA/QC). At least one randomly selected plot per SU was re-measured entirely and the results were compared with the original values. An error tolerance (10% difference in results between the measured and re-measured sampling units) was introduced and applied in order to reject or accept the collected data. An independent botanist was assigned to evaluate, correct and improve upon the tree names assigned by the teams during the field data collection. The data entered into the database was submitted for cleansing procedures in order to filter all the records considered potentially erroneous. Several indicators have been used to identify possibly erroneous values which fall out of the expected range of results (as ratios between DBH - Height, Diameter at 30cm - DBH, DBH – Branches diameter).

#### 4.3 Residual uncertainty of Activity Data and Emission Factors

The general methodology for calculating uncertainty is based on the Markov Chain Monte Carlo (MCMC) Monte Carlo method. The Monte Carlo method is one of the probabilistic algorithmic methods based on repeated random draws (trials). These random, independent draws are made to simulate observations from a finite or infinite set of true observations. The MC method differs from so-called Bootstrap methods in that these draws are carried out according to the known or assumed probability density functions (PDFs) of the variables under consideration. When the number of draws is large (several thousand), random draws enable the theoretical distribution of the variable to be described faithfully, and give access to precise estimates of its statistical characteristics, such as their mean, standard deviation, confidence interval, etc. Its main interest lies in its ability to solve complex problems, in particular its capacity to propagate uncertainties associated with input variables and parameters, to assess uncertainty on one or more output variables when the relationships linking output variables to input variables cannot be described in one or a few simple analytical equations. Indeed, when these relationships are complex, or when their number becomes large, the propagation of uncertainties by means of partial differential propagation laws, which relate in analytical forms the uncertainties of a model's inputs to uncertainties of its outputs, becomes extremely tedious.

# Quantification of the uncertainty of Activity data, Emission factor, carbon removal factor and emissions during the baseline period (2007-2017) using Monte Carlo methodology

The data used in the calculation of activity data and factors of carbon emission and removal during the baseline period are:

#### - Activity data (AD) during the period 2007-2017:

In this monitoring report, only deforestation and reforestation divided over the following 6 subcategories are considered: deforestation due to conversion of (1) Forest to cropland (2) Forest to grassland (3) Forest to shrubland (4) and reforestation due to conversion of Cropland to forest (5) Grassland to forest and (6) Shrubland to forest.

Activity data (LUCs) are provided by region. They have been checked and cleaned for certain errors. Small differences can therefore appear when comparing these areas of changes to the areas provided in older documents. LUCs are provided for the 21 regions of the state of Oromia. For each region, the available data are the number of samples, the proportion of samples in LUC category, Area in ha calculated from the proportion and total area of the state of Oromia, standard deviation and 95% confidence interval.

The uncertainties on activity data are then calculated by region using the Monte Carlo method (MC, 10000 trials) and for the whole state of Oromia after cumulating of MC simulated areas of changes by region. Uncertainties are calculated for a 90% confidence interval. The distribution of the area of change is considered to follow a truncated normal distribution having the parameters, mean and standard deviation, of the sample of the region under consideration. Indeed, MC simulations based on a normal distribution of activity data resulted in negative DA estimates. To avoid this inconsistency, we opted for a positive truncated normal distribution. As underlined below, the choice of one or the other PDF has a negligible impact on the estimated uncertainty on net emission. We have compared the effect of the use of the two distributions on uncertainties. The results show a negligible effect, reflecting the fact that despite the negative values, the uncertainty estimated under a normal DA distribution remains very close to the uncertainty estimated using a truncated normal distribution (see "Emissions during the baseline period 2007-2017" section).

Also note that MC simulations are random trials, and the results may vary from one run to another.

Activity data for the entire state of OROMIA and distinguishing between losses of forest area (deforestation) and gains (reforestation) are given in Table 18. Note: the "reference value" columns that appear in all tables given below correspond to calculations using the standard formulas applied to the filed data and not to the simulated data. The comparison of the mean using the observed data (inputs), and the mean (or the median) determined from the MC simulations make it possible to estimate the robustness of the MC simulations (number of trials and relevance of the choice of the PDF function with the considered parameters). Generally, the deviations between observed and simulated data are of the order of 1 to 3% maximum, which shows that 10000 trials and chosen PDFs are able to produce very faithfully the parameters of the observed data.

Table 18 Activity data for the baseline period 2007-2017 in ha.

The first column (reference value) is the area calculated from the field data. The other columns are the summary statistics calculated from the MC simulations of the areas (10000 trials per region to simulate statistical distribution of the area of LUC). The activity data in this table is given for the entire state of Oromia. Monte Carlo (MC) Uncertainty is: (upper CI 90% - lower CI 90%)/(2\* mean) (or 2\*median)

Activity data	Mean	MC	MC	MC	MC mean-	MC
(Area in ha)	reference	Mean	Median	Standard	based	median-
	value			deviation	Uncertainty	based
					(%)	Uncertaint
						y (%)
Forest loss	307504	309564	309618	10862	5.7	5.7
Forest gain	88798	91411	91479	5533	10.0	10.0
Net Deforestation	218706	218152	218003	12178	9.3	9.3

- Emission and removal factors of emission and of carbon removal during the period 2007-2017

Above-ground biomass data (ABG) of forests and other lands were provided for four biomes: *Acacia-Commiphora*, *Combretum-Terminalia*, *Dry Afromontane* and *Moist Afromontane*. Field data available by biome are the sampled area occupied by the biome, the above-ground biomass, the variance, the standard deviation, the 95% confidence interval, and the ratio of the confidence interval to the mean. Biomass data can be found in Table 9.7 of the NFI 2018 (MEFCC, 2018).

Below-Ground biomass (BGB) was estimated from the BGB/AGB ratio (denoted *rBG\_AB* in *R-Code*). Above-ground biomass data and other parameters (described in 4.4.1) were used to calculate the net emission factor (EF) by biome according to the following expression:

- Emission Factor (EF): Emission Factor of Forests – Emission Factor of other lands

This formulation allows for the carbon still present after conversion of forests to other types of lands. Extrapolation to all Oromia forests was carried out by weighting the emission factor determined per biome by the relative surface area of the biome. It should be noted that the carbon of dead wood, of the order of 1.5 tons of carbon/ha on average over the four biomes, was not considered. Due to the very small contribution of deadwood biomass to the total biomass (above and below ground), its effect on the overall uncertainty of the emission factor is considered negligible.

Regarding carbon removal factor used to estimate avoided emissions due to reforestation (forest area gains), we assume that the removal factor is the emission factor divided by 20. The uncertainty on this factor is therefore identical to that calculated on the emission factor.

The emission factors for the forests and other lands as well as the net emission factor (EF) are given in Table 1919.

Table 19 Emission factors in tons of carbon /ha of "Forests" and "Other Lands".

Emission factor is given by: EF = FE of Forests – FE of Other lands. Monte Carlo (MC) Uncertainty is: (upper CI 90% - lower CI 90%)/ (2\* mean) (or 2\*median)

Emission	Mean	MC	MC	MC	MC mean-	MC median-
factor	Reference	Mean	Median	Standard	based	based
(tons of	value			deviation	Uncertainty	Uncertainty
C/ha)					(%)	(%)

Forests	101	102.77	100.65	28.86	45.9	46.9
Other	9.56	9.82	9.51	3.83	63.8	65.8
Lands						
Emission	91.44	92.96	91.14	25.03	44.1	44.9
Factor						
(EF)						

#### The carbon removal factor is given below.

Table 20 Carbon removal factor in tons of carbon /ha, calculated as (FE of Forests – FE of Other lands)/20. Monte Carlo (MC) Uncertainty is: (upper CI 90% - lower CI 90%)/ (2\* mean) (or 2\*median)

Carbon	Mean	MC Mean	MC	MC	MC mean-	MC median-
removal	Reference		Median	Standard	based	based
factor (tons	value			deviation	Uncertainty	Uncertainty
of C/ha)					(%)	(%)
Carbon	4.56	4.65	4.56	1.25	44.1	44.9
removal factor						

#### - Emissions during the baseline period 2007-2017

Activity data, emission factor and carbon removal factor are used to estimate emissions during the baseline period of ten years (2007-2017). Summary statistics are given in Table 2121. Emissions are expressed in the amount of CO<sub>2</sub> (the conversion of carbon unit to CO<sub>2</sub> unit is obtained by multiplying carbon unit by molar mass ratio of CO<sub>2</sub> and carbon (44/12).

Table 21 Total net Carbon Emission in tons of CO2 /ha for the period 2007-2017 due to loss of forest area (deforestation) and gain (reforestation).

Monte Carlo (MC) Uncertainty is: (upper CI 90% - lower CI 90%)/ (2\* mean) (or 2\*median)

<b>Emissions</b>	Mean	MC Mean	MC	MC	MC mean-	MC median-
in tons of	(reference		Median	Standard	based	based
CO <sub>2</sub> /ha	value)			deviation	Uncertainty	Uncertainty
					(%)	(%)

Forest	103098792	105807254	103556311	29821311	46.1	47.1
loss						
Forest	1488594	1558426	1529053	432930	45.2	46.1
gain						
Total net	101610198	104248827	102041872	29403051	46.1	47.1
emission						

Annual Activity data and annual net emission in tons of CO<sub>2</sub> **per ha and per year** over the period 2007-2017 are summarized in Table 2222.

Table 22 Annual activity data (ha/year) and annual net emission by source in tons of CO2 per ha and per year during the baseline period 2007-2017.

Monte Carlo (MC) Uncertainty is: (upper IC 90% - lower IC 90%)/ (2\* mean) (or 2\*median)

	(ref	Aean ference alue)		MC Iean		1C dian	M Stand devia	dard		C mean- based ncertainty	MC median- based Uncertainty
				Annua	al Act	tivity d	  ata in	ha/ve	ar	(%)	(%)
Annual 30750 Forest loss		0750	3	30956 30962			1086			5.7	5.7
Annual Forest gain	8880		9	9141 9148		55	53	3 10.0		10.0	
Annual net deforestation	2871		2	21815 2180		800	1218			9.3	9.3
			An	nual em	issio	ns in to	ons of	CO <sub>2</sub> /h	ıa/yea	r	
Annual emissions due to forest loss		103098	379	10580	725	1035	5631	2982	2131	46.1	47.1
Annual avoided emissions due to forest gain (carbon removal)		14885	9	1558	343 152		905	5 4329		45.20	46.10
Annual Net emission		101610	)20	10424	883	1020	4187	2940	0305	46.1	47.1

As mentioned above, the use of a normal probability distribution or a truncated normal probability distribution for areas of LUC affects very slightly the overall uncertainty (the uncertainties on the annual net emission during the baseline period are 45.9% and 47.0% using a normal distribution and 46.1% and 47.1%, not shown).

Quantification of the uncertainty of Activity data, Emission factor, carbon removal factor and emissions during the monitoring period (2022-2023) using Monte Carlo methodology

#### - Activity data during the monitoring period 2022-2023

Activity data (LUCs) during the monitoring period are provided regardless of region. For the three subcategories of LUC, the data provided are: the type of change (forest degradation, forest loss, forest gain and unchanged LU), the number of samples, the area of LUC in ha and the margin of error (half the 95% confidence interval).

The same assumptions used in MC simulations for the ADs during the baseline period were applied for the monitoring period (truncated normal probability distribution). Activity data from data and from MC simulations are given in Table 2323.

Table 23 Activity data during the monitoring period (two years: 2022 and 2023) in ha.

Monte Carlo (MC) Uncertainty is: (upper CI 90% - lower CI 90%)/ (2\* mean) (or 2\*median). \* Note that during the monitoring period 2022-2023, the area of reforestation (gain of forest area) is greater than the area of deforestation (loss of forest area)

Activity data	Mean	MC	MC	MC	MC mean-based	MC median-
(Area in ha)	(reference	Mean	Median	Standard	Uncertainty (%)	based
	value)			deviation		Uncertainty
						(%)
Area of Forest	16012	16130	15991	6432	66.0	66.6
loss						
Area of Forest	65785	66701	65968	28455	71	71.7
degradation						
Area of Forest	29056	29113	28963	10205	57.9	58.2
gain						

Unchanged	74034	74176	73797	25863	57.6	57.9
non-forest						
areas						
Net	13044	12982	13028	11897	150.5	149.9
Reforestation*						

In this report, we recall that only changes corresponding to deforestation (loss of forest area) and reforestation (gain of forest area) are considered in the calculation of emission reductions.

#### - Factors of emission and of carbon removal during the monitoring period

Factor of emission and of carbon removal used in the calculation of emissions during the monitoring period (2002-2023) are those used in the calculation of emissions during the baseline period 2007-2017.

#### - Emissions during the monitoring period (2022-2023)

The emissions, expressed in tons of CO<sub>2</sub> per ha, during the monitoring period are given in Table 24Error! Reference source not found.

Table 24 Annual activity data in ha and annual net emission by source during the monitoring period (two years: 2022 and 2023) in tons of CO2 per ha.

Monte Carlo (MC) Uncertainty is: (upper IC 90% - lower IC 90%)/ (2\* mean) (or 2\*median)

<b>Emissions in</b>	Mean	MC Mean	MC Median	MC	MC mean-based	MC median-based
tons of	(reference			Standard	Uncertainty (%)	Uncertainty (%)
CO2/ha	value)			deviation		
Forest loss	5368552	5519103	5164521	2789872	81.4	87.0
Forest gain	487096	503836	471877	244829	77.2	82.5
Total Net emission	4881457	5015267	4689533	2701247	87.0	93.1

Annual Activity data and annual net emission in tons of CO2 per ha and per year over the period 2022-2023 are summarized in **Error! Reference source not found.**5.

Table <u>25</u> Annual activity data (ha/year) and annual net emission by source in tons of CO2 per ha and per year during the monitoring period.

Monte Carlo (MC) Uncertainty is: (upper CI 90% - lower IC 90%)/ (2\* mean) (or 2\*median). \* Note that during the monitoring period 2022-2023, the area of reforestation is greater than the area of deforestation

<b>Emissions in</b>	Mean	MC	MC	MC	MC mean-	MC median-
tons of	(reference	Mean	Median	Standard	based	based
CO2/ha/year	value)			deviation	Uncertainty	Uncertainty
during 2022-					(%)	(%)
2023						
		Annual	Activity da	ata in ha/yea	r	
Annual Forest	8006	8065	7995	3216	66.0	66.6
loss						
Annual Forest	14528	14556	14482	5102	57.9	58.2
gain						
Annual net	6522	6491	6514	5949	150.4	149.9
reforestation*						
	A	nnual emis	ssions in to	ns of CO2/ha	n/year	
Annual	2684276	2759551	2582260	1394936	81.4	87.0
emissions due to						
forest loss						
Annual avoided	243548	251918	235939	122415	77.2	82.5
emissions due to						
forest gain						
(carbon removal)						
Annual Net total	2440728	2507634	2344767	1350623	87.0	93.1
emission						

# 4.4 Uncertainty of the estimate of Emission Reductions

### 4.4.1 Parameters and assumptions used in the Monte Carlo method

The Monte Carlo Method was applied to assess uncertainties of emissions and removals estimates in reference level (baseline 2007-2017) and the reporting period (2022-2023). In this analysis, parameters and variables involved in Monte Carlo simulations are:

- Data of above-ground biomass of forests and other lands of four biomes (A.C. *Acacia Commiphora*, C.T. *Combretum-Terminalia*, D.A *Dry Afromontane* and M.A. *Moist Afromontane*)
- Below-ground biomass determined from above-ground biomass and the theoretical ABG to BGB ratio (rBG\_AB: below ground biomass/above ground biomass). The variance of rBG AB is determined from the scientific literature.
- Activity data by region and considering only land use changes (deforestation due to conversion of (1) Forest to cropland (2) Forest to grassland (3) Forest to shrubland (4) and reforestation due to conversion of Cropland to forest (5) Grassland to forest and (6) Shrubland to forest.)
- Carbon fraction determined from scientific literature.

Table 26 Parameters and Assumption used in the Monte Carlo Methods

Parameter	Parameter	Error sources quantified in	Probabilit	Source of
included in	values	the model (e.g. measurement	y	assumptions
the model		error, model error, etc.)	distributi	made
			on	
			function	
Above-	See Table 9.7 of	Overall variance measuring	Normal	IPCC 2006
ground	the NFI 2018	variability including sampling,	distributio	Guidelines
biomass of	(MEFCC, 2018)	inter-specific variability	n	
forests and	and table 19	measurement and model errors		
other lands	above			
ABG to	rBG_AB by	Overall variance measuring	Normal	Mokany et al.
BGB ratio	biome	variability including sampling,	distributio	2016
(rBG_AB)	A.C. (0.387), C.T	Inter-specific variability and	n	
	(0.273), D. A.	measurement errors based on		
	(0.286) and M. A.	Mokany et al. 2016.		
	(0.274)			

Below-	BGB determined	Overall variance as for above-	Product of	Default
ground	from ABG	ground biomass as well as the	two	Assumption
biomass		variability of the ABG to BGB	normal	IPCC 2006
		ratio	laws	Guidelines
			(ABG and	
			rBG_AB)	
Carbon	0.5	Intra, inter-specific variability,	Normal	Martin et al.
fraction		sampling and measurements	law	218
		errors from Martin et al. 2018	(μ=0.5, σ	
			=0.03)	
Activity data	Area	Overall variance including	Normal	IPCC 2006
	(see data in table	sampling and measurement	law	Guidelines
	23 above)	errors.		

<sup>\*</sup> Default Assumption: The mean and standard error of the available sampled data are used to define a normal distribution, when the true distribution cannot be determined precisely as recommended by "Guidance note on estimating uncertainty of ERs using Monte Carlo simulation, 2021." (https://www.forestcarbonpartnership.org/resources).

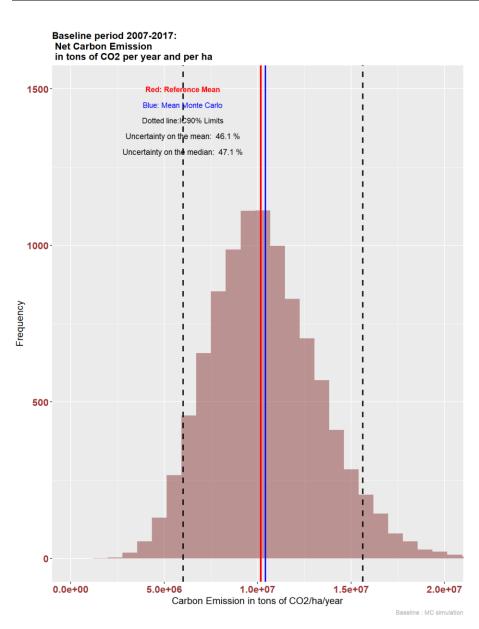
### 4.4.2 Quantification of the uncertainty of the estimate of Emission Reductions

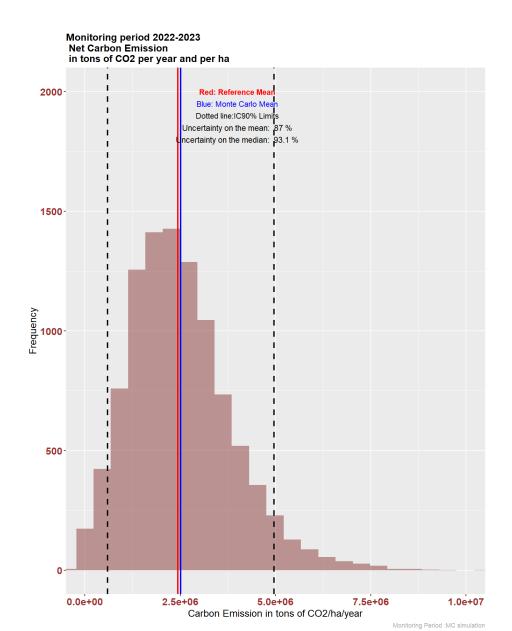
The emission reduction is calculated by the difference between the annual net emission in tons of CO<sub>2</sub>/ha/year (emissions from deforestation - emissions from reforestation) during the period 2007-2017 and that of the period 2022-2023.

Error! Reference source not found.27 gives summary statistics of emission reduction in tons of CO<sub>2</sub> per ha and per year.

Table 27 Annual emission reduction in tons of CO2 per ha and per year. Monte Carlo (MC) Uncertainty is: (upper CI 90% - lower CI 90%)/ (2\* mean) (or 2\*median).

<b>Emissions in</b>	Mean	MC	MC	MC	MC mean-based	MC median-
tons of	(reference	Mean	Median	Standard	Uncertainty (%)	based
CO2/ha/year	value)			deviation		Uncertainty (%)
Annual net	7720292	7917249	7681953	2516550	52.2	53.8
emission						
reduction						





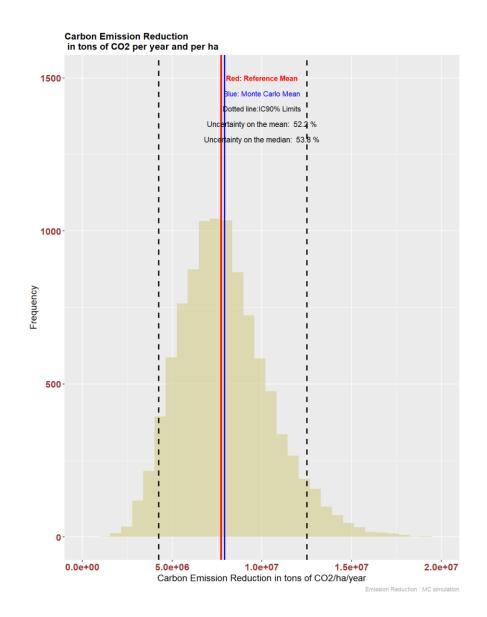
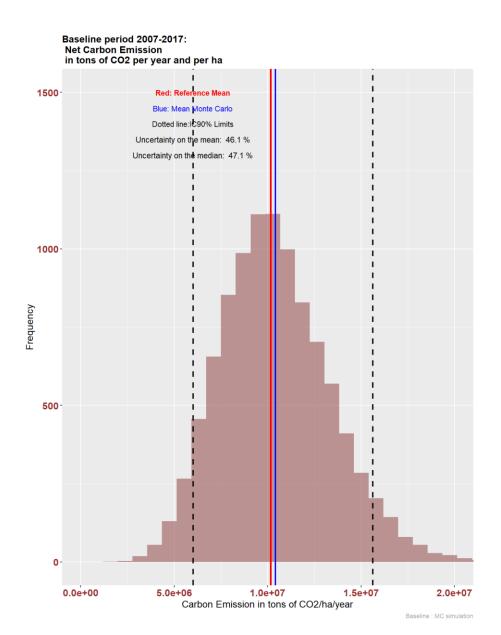
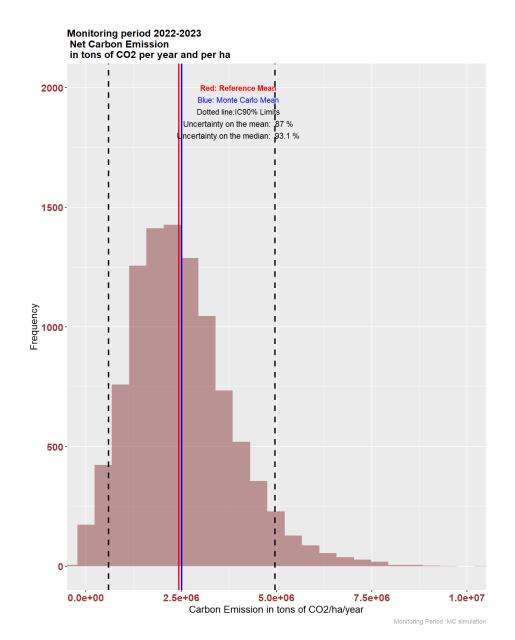


Figure 88 illustrates the annual net emission distributions during the reference period (2007 - 2017), the monitoring period (2022-2023) and the resulting net emission reduction.





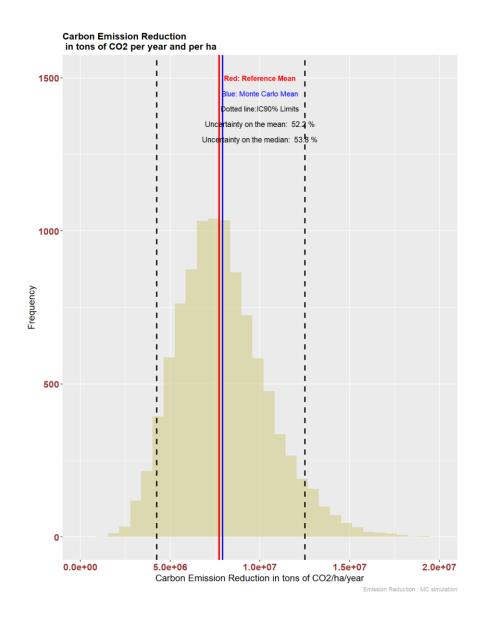


Figure 8 Histograms of annual net emissions and emission reduction in tons of CO2/ha/year. Vertical red line: mean from field data; Blue line = mean from MC simulated data using PDFs. Dotted lines: confidence limits of mean at 90% level. Monte Carlo (MC) Uncertainty is: (upper CI 90% - lower CI 90%)/ (2\* mean) (or 2\*median)

The reductions of emissions by type of source (deforestation and reforestation) are detailed in **Error! Reference source not found.**8:

Table 28 Annual activity data, annual emission by source during the baseline and monitoring periods and emission reduction in tons of CO2 per ha and per year.

Monte Carlo (MC) Uncertainty is: (upper CI 90% - lower CI 90%)/ (2\* mean) (or 2\*median).

	Mean (reference	Mean	median	Standard deviation	Mean-based Uncertainty	Median-based Uncertainty
	value)			uc / idiloii	(%)	(%)
Em	issions during	the baselin	e period 200	7-2017 in to	ns of CO2 ha <sup>-1</sup> yo	ear <sup>-1</sup>
Forest loss	10309879	1058072 5	10355631	2982131	46.1	47.1
Forest gain	148859	155843	52905	43293	45.20	46.10
Emis	sions during t	he monitori	ing period 20	022-2023 in t	ons of CO2 ha <sup>-1</sup>	year <sup>-1</sup>
Forest loss	2684276	2759551	2582260	1394936	81.4	87.0
Forest gain	243548	251918	235939	122415	77.2	82.5
	Em	ission redu	ction in tons	of CO2 ha <sup>-1</sup>	year <sup>-1</sup>	
Decrease of deforestation	7625603	7821174	7588117	2481138	52.1	53.7
Increase of carbon removal	94 689	96075	85767	98005	162.0	181.5

The reductions of emissions by land use change category are detailed in **Error! Reference** source not found.9:

Table 29 Annual activity data for Cropland/Forest LUC category. Monte Carlo (MC) Uncertainty is: (upper CI 90% - lower CI 90%)/(2\* mean) (or 2\*median).

Activity da	Mean (reference value) ta during the ba	Mean	median	Standard deviation	Mean-based Uncertainty (%)	Median-based Uncertainty (%)
Forest loss	23710	23747	23745	965	6.6	6.6
	23710	23171	23743	703	0.0	0.0
Forest	4880	4938	4942	414	13.7	13.7
gain	1000	1750	1712	111	13.7	13.7
Deforestat	10021	10000	10700	1050	0.2	0.2
ion	18831	18809	18798	1050	9.2	9.2
Activity data during the monitoring period 2022-2023 in ha/year						
Forest loss	8006	8065	7995	3216	66.0	66.0

Forest	7004	7109	7027	3059	71.5	71.5
gain						
Deforestat	1002	957	979	4409	759	741
ion						

It should be noted that the high uncertainty in deforestation area is due to the fact that the loss of forest area is close to the gain of forest area and the area of deforestation is relatively low. The uncertainty calculated as the ratio of CI to average area of deforestation increases. Note that the standard deviations of areas of forest loss, forest gain and deforestation are relatively close.

### - Land Use Change: Cropland to Forests and Forests to Cropland

The emissions corresponding to the activity data in the Cropland/Forest LUC category during the baseline period and the monitoring period are described in **Error! Reference source not found.**30.

Table 30 Annual activity data (in ha/year),

Annual emission for Cropland/Forest LUC category during the baseline and monitoring periods and emission reduction in tons of CO2 per ha and per year. Monte Carlo (MC) Uncertainty is: (upper CI 90% - lower CI 90%)/ (2\* mean) (or 2\*median).

	Mean	Mean	median	Standard	Mean-	Median-based			
	(reference			deviation	based	Uncertainty			
	value)				Uncertainty	(%)			
					(%)				
Cropland/Fore	st LUC: Emissi	ons during t	he baseline	period 2007-	2017 in tons of	f CO2 ha <sup>-1</sup> year			
1									
Forest loss	7949492	8123982	7934479	2323422.95	46.8	47.9			
Forest gain	81800	84235	82383	24094	46.6	47.6			
Net Emission	7867692	8039747	7852049	2300723	46.8	47.9			
Cropland/Fore	est LUC: Emiss	sions during	the monito	ring period 2	2022-2023 in to	ons of CO2 ha <sup>-1</sup>			
year-1	year-1								
Forest loss	2684276	2759551	2582260	1394936	81.4	87.0			
Forest gain	117410	121192	113779	63205	83.6	89.1			

[105]

Net Emission	2566866	2638359	2465632	1377053	83.9	89.8		
Cropland/Forest LUC: Emission reduction in tons of CO2 ha <sup>-1</sup> year <sup>-1</sup>								
Emission	5300826	5401388	5184446	1931556	58.7	61.2		
reduction								

### - Land Use Change: Grassland to Forests and Forests to Grassland

Table 31 Annual activity data (ha/year) for Grassland/Forests. Monte Carlo (MC) Uncertainty is: (upper CI 90% - lower CI 90%)/ (2\* mean) (or 2\*median)

	Mean	Mean	median	Standard	Mean-based	Median-based
	(reference			deviation	Uncertainty	Uncertainty
	value)				(%)	(%)
Grassland/For	rests LUC: Ac	ctivity data d	luring the l	oaseline peri	od 2007-2017 in l	na/year
Forest loss	4720	4828	4826	419	14.2	14.2
Forest gain	1080	1170	1164	189	26.5	26.7
Deforestation	3640	3658	3658	464	20.7	20.7
Grassland/For	rests LUC: Ac	ctivity data d	luring the <b>1</b>	nonitoring p	eriod 2022-2023	in ha/year
Forest loss	0	0	0	0	NaN	NaN
Forest gain	2004.7	2124.866	2064.31	1072.297	83.3	85.7
			1			
Reforestation	2004.7	2124.866	2064.31	1072.297	83.3	85.7
			1			

The emissions corresponding to the activity data in the Grassland/Forest LUC category during the baseline period and the monitoring period are described in **Error! Reference source not found.**32.

Table 32 Annual activity data (ha/year), annual emission for Grasslands/Forests LUC during the baseline and monitoring periods and emission reduction in tons of CO2 per ha and per year.

Monte Carlo (MC) Uncertainty is: (upper CI 90% - lower IC 90%)/ (2\* mean) (or 2\*median). Note the emission reduction is greater than annual emission during the baseline period due to the transition from CO2 source to CO2 sink of Grassland/Forest LUC category

	Mean	Mean	median	Standard	Mean-based	Median-based	
	(referenc			deviation	Uncertainty	Uncertainty (%)	
	e value)				(%)		
Grassland/Fore	sts LUC: E	missions dur	ing the bas	eline period	2007-2017 in tons	of CO2 ha <sup>-1</sup> year <sup>-1</sup>	
Forest loss	1582365	1645439	1608799	466204	46.1	47.2	
Forest gain	18106	19939	19287	6362	51.5	53.3	
Net Emission	1564260	1625500	1588688	461123.6	46.2	47.3	
Grassland/Fores year-1	sts LUC: Er	nissions dur	ing the mor	nitoring perio	od 2022-2023 in to	ns of CO2 ha <sup>-1</sup>	
Forest loss	0	0	0	0	NaN	NaN	
Forest gain	33606	36263	33405	21364	95.0	103.1	
Carbon removal	33606	36263	33405	21364	95.0	103.1	
Grassland/Forests LUC: Emission reduction in tons of CO2 ha-1 year-1							
Emission	1597866	1661763	1625511	470815	46.3	47.4	
reduction	*						

# - Land Use Change: Shrubs to Forests and Forests to Shrubs

Table 33 Annual activity data for Shrubs /Forests. Monte Carlo (MC) Uncertainty is: (upper CI 90% - lower CI 90%)/ (2\* mean) (or 2\*median).

	Mean	Mean	median	Standard	Mean-based	Median-based			
	(reference			deviation	Uncertainty	Uncertainty			
	value)				(%)	(%)			
Shrubs /Forests LU	Shrubs /Forests LUC: Activity data during the baseline period 2007-2017 in ha/year								
Forest loss	2321	2403	2400	294	20.3	20.3			
Forest gain	2920	3034	3031	325	17.7	17.7			
Reforestation	600	632	633	441	114.7	114.7			
Shrubs /Forests LU	C: Activity d	ata duri	ng the mo	nitoring peri	od 2022-2023 in	ha/year			
Forest loss	0	0	0	0	NaN	NaN			
Forest gain	5520	6131	5874	3358	90.0	94			
Reforestation	5520	6131	5874	3358	90.0	94			

The emissions corresponding to the activity data in the Shrubs/Forest LUC category during the baseline period and the monitoring period are described in **Error! Reference source not found.34**.

Table 34 Annual activity data, annual emission for Shrubs/Forests LUC during the baseline and monitoring periods and emission reduction in tons of CO2 per ha and per year.

Monte Carlo (MC) Uncertainty is: (upper CI 90% - lower CI 90%)/ (2\* mean) (or 2\*median). Note the emission reduction is greater than annual emission during the baseline period due to the transition from  $CO_2$  source to  $CO_2$  sink of Shrubs/Forest LUC category

	Mean (reference value)	Mean	Median	Standard deviation	Mean-based Uncertainty (%)	Median-based Uncertainty (%)				
Shrubs /Forests LUC: Emissions during the baseline period 2007-2017 in tons of CO2 ha <sup>-1</sup> year <sup>-1</sup>										
Forest loss	778022	819438	797370	245911	49.4	50.8				
Forest gain	48954	51703	50448	15006	47.4	48.5				
Net Emission	729068	767736	746340	233500	49.9	51.3				
Shrubs /Forest	s LUC: Emiss	sions during tl	he monitorii	ng period 2022	2-2023 in tons o	f CO2 ha <sup>-1</sup> year <sup>-1</sup>				
Forest loss	0	0	0	0	NaN	NaN				
Forest gain	92531	104566	95073	65752	100.6	110.7				
Carbon removal	92531	104566	95073	65752	100.6	110.7				
Shrubs /Forests LUC: Emission reduction in tons of CO2 ha-1 year-1										
Emission reduction	821599	872301	850384	266294	50.1	51.4				

The figure below summarizes the contributions of each of the three categories of land-use change to emission reductions in Oromia Regional state and the associated uncertainties.

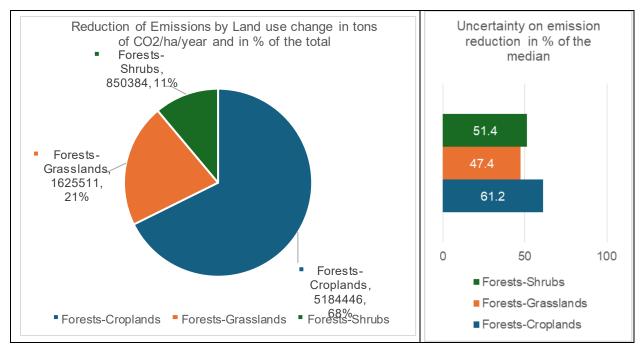


Figure 9 Contribution of each land use change category to the net emission reduction based on MC simulations. Results shown: the type of change, the emission reduction for the LUC category in tons of CO<sub>2</sub>/ha/year and in % of the total emission reduction. On the right, the uncertainty associated with the reduction in emissions by the type of LUC

### The figure above summarized in the following table:

Table 35: summaries of the contributions of each of the three categories of land-use change to emission reductions in Oromia Regional state and the associated uncertainties

		Cropland / Forest	Grassland/	Shrubs/ Forest	Total
		LUC category	Forest	LUC category	
			LUC category		
A	Median	5184446	1625511	850384	7681953
В	Upper bound 90% CI	8961898	2491348	1352105	12511612
	(Percentile 0.95)				
C	Lower bound 90% CI	2619057	951810	478138	4245905
	(Percentile 0.05)				
D	Half Width Confidence	3171420	769769	436982.9	4132853
	Interval at 90% (B – C / 2)				
E	Relative margin of error (D /	61.2%	47.4%	51.4%	53.8%
	<b>A</b> )				
F	Aggregate uncertainty of emission	on reductions		·	53.8%
G	<b>Uncertainty set-aside factor</b>				8%

Note that the median of emission reduction (total in the last column) is determined from the MC simulation without distinction between LUC categories. The median in the total column is slightly different from the sum of the medians by LUC category.

### 4.5 Sensitivity analysis

Table 36 Sensitivity analysis of annual net emission level of CO2 (tons of CO2/ha/year) for the baseline period (2007-2017). OFF: uncertainty on the parameter considered. ON: without uncertainty. Note that only one parameter is turned OFF each time.

	Median MC Baseline (tons of CO <sub>2</sub> /year)	Median MC Baseline (tons of CO <sub>2</sub> /year)	Uncertainty in % of the median (All	Uncertainty in % of the median (one
Parameter	All OFF	One parameter ON	OFF)	parameter ON)
Carbon fraction in dry				
matter	10204187	10201913.5	47.1	42.6
Below ground to above				
ground biomass ratio	10204187	10201913.5	47.1	42.6

Above ground biomass of forests	10204187	10210774.1	47.1	11.9
Above ground biomass of other lands	10204187	10198024.4	47.1	52.5
Area	10204187	10127285.7	47.1	44.9

Table 37 Sensitivity analysis on annual net emission level of CO2 (tons of CO2/ha/year) for the monitoring period 2022-2023. OFF: uncertainty on the parameter considered. ON: without uncertainty. Note that only one parameter is turned OFF each time

	Median MC	Median MC	Uncertainty		
	Monitoring period	Monitoring period	in % of the	Uncertainty in % of	
	(tons of CO2/year)	(tons of CO2/year)	median (All	the median (One	
Parameter	All OFF	One parameter ON	OFF)	parameter ON)	
Carbon fraction in dry	2344767	2355112	93.1	89.7	
matter	2344707	2333112	93.1	09.7	
Below ground to					
above ground biomass	2344767	2355111.6	93.1	89.7	
ratio					
Above ground	2344767	2432943.0	93.1	74.4	
biomass of forests	2344707	2432943.0	93.1	74.4	
Above ground	2344767	2322902.1	93.1	97.3	
biomass of other lands	2344/0/	2322902.1	93.1	71.3	
	2344767	2432625.2	93.1	44.9	
Area	2377/07	2732023.2	75.1	77.7	

Table 38 Sensitivity analysis on net emission reduction of CO2 (tons of CO2/ha/year). OFF: uncertainty on the parameter considered. ON: without uncertainty. Note that only one parameter is turned OFF each time.

Variable/parameter	MC Emission Reduction (tons of CO2/year) All OFF	MC Emission Reduction (tons of CO2/year) One parameter ON	Uncertainty on the median (All OFF)	Uncertainty on the median (One parameter ON)
Carbon fraction in dry				
matter	7681953	7675484.3	53.8	49.8
Below ground to above				
ground biomass ratio	7681953	7675484.296	53.8	49.8
Above ground biomass of				
forests	7681953	7743065.292	53.8	26.4
Above ground biomass of				
other lands		7669567.363	53.8	58.7

Area	7681953	7694660.573	53.8	44.9

Considering the annual emission reduction, the sensitivity analysis shows that the most influencing parameter of variable is the above-ground biomass. Uncertainty is divided by two when biomass is measured without uncertainty. The impact of uncertainty on surface measurements remains limited. The observed uncertainty on emissions is mainly due to the uncertainty on the emission factor.

# 5 ISFL ER Program Transactions

### 5.1 Ability to transfer title to ERs

Ethiopia follows the federal system with highly devolved power to regional states vesting the power to raise revenues, plan and implement their own development activities including natural resources management within the framework of the policies and proclamations issued by the federal government. According to the overall policy and legal framework set in the (1995) federal constitution which vests the right to ownership of land and other natural resources, including forests, to the State and people of Ethiopia but does not allow transfer of land rights through sales. However, it guarantees the right of Ethiopian 'farmers' and 'pastoralists 'and the people at large in urban and rural areas free allotment of land for agriculture, settlement and similar purposes.

Nonetheless, details of tenure arrangements differ based on the type of the resources and use modalities (privately or in common) in the specific proclamations defining the rights on these resources. For instance, the current federal forest Proclamation No (1065/2018) recognizes four types of forest Ownership: i, Private Forest, ii, Community Forest, iii. Association Forest and iv, State Forest.

Based on the above proclamation and with the intent of its full application and enforcement, the Council of Ministers issued the Forest Development, Protection and Utilization Regulation No 544/2024 in 2024. The regulation recognizes ownership of carbon assets (ER ownership) belongs to those legal bodies who invested their time, knowledge and resources for the development, protection and management of a given forest land. These legal bodies can be private developers (small and large), communities, associations, cooperatives and institutional developers (including religious institutions and NGOs). The regulation also legislates that those legal bodies who are

owners of carbon assets have the right to transfer the ownership titles to third parties through transaction/sell or other means. Moreover, Proclamation No. 922/2015<sup>18</sup> for the Authentication and Registration of Documents shall be used to delegate the right to transferring titles of ownership of ER assets to third parties through transaction/sell or other means. Such delegation entitle relevant governments' institutions or entities to legally represent and act on behalf owners to conclude transactions in accordance with the above law.

In tandem with the Forest Proclamation and Forest Regulation discussed above, the EFD has also prepared a draft Forest Carbon Credit Trading Directive as guiding instrument to help implement the above legislations, among others, to provide more clarity to carbon asset (ER) ownership and the ability to transfer this asset to third party backed by appropriate legal framework(s). The draft directive is still under review by the government and the WB legal team, and the approval date has not been specified yet. In addition to these, the government has agreed to prepare and submit a Legal Opinion Letter as part of fulfillment of conditions of disbursement for 1st ERPA payment. The Program Entity has also signed a MoU with selected regional and federal level institutions and stakeholders as part of fulfillment of Schedule 1, condition of effectiveness (disbursement) of ERPA Phase Agreement and Schedule 6 of ERPA Framework Agreement. The MOU also details corresponding rights and responsibilities as well as obligation of parties in implementing the ER project through ERPA phase one period. The MoU is subject to review and amendment as needed, including during transition from 1st ERPA phase to 2nd ERPA.

### 5.2 Participation under other greenhouse gas (GHG) initiatives

The OFLP ERPA has established that the 1<sup>st</sup> ERMR of the first ERPA phase (Jan 2022 -Dec 2023) accounts ERs generated due to measures taken for avoided deforestation and new forest developments through afforestation, reforestation and ANR programs (removals). In section 3.2 and section 3.3 above, it is indicated that the number of ERs generated due to avoided deforestation in this RP constitute 17,489,293 tCO2e from the total of ERs generated due to both avoided deforestation and removals of 18,211,227 tCO<sub>2</sub>e (preliminary ERs result before deductions). This signifies, close to 96 % of the ERs are generated as a result of avoided deforestation, and only about 4 % was due to removals.

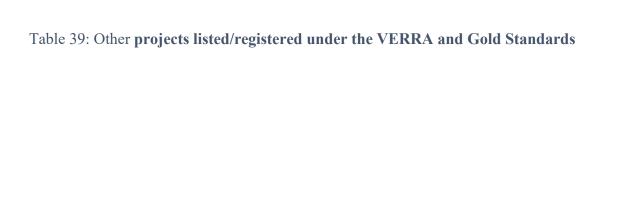
<sup>&</sup>lt;sup>18</sup> https://chilot.wordpress.com/wp-content/uploads/2016/04/proclamation-no-922-2015-authentication-and-registration-of-documents -proclamation.pdf

During this RP (2022-2023) of 1st ERPA, no known part of the ISFL ER Program, or any known part of the ISFL ER Program Accounting Area, has transferred, or is planning to transfer, any ERs to, or received or is planning to receive payment for ERs generated as a result of avoided deforestation from any other GHG mitigation initiative. In addition, no known parts of the ISFL ER Program Accounting Area have registered or are seeking registration under project or program level standards such as the Clean Development Mechanism (CDM), the Verified Carbon Standard (VCS), the Green Climate Fund (GCF) or others for ERs generated due to avoided deforestation. However, in table 30 below, a few small and micro scale ER projects are identified that are seeking registration or registered (certified) under VERRA and Gold Standards; most of these being energy efficient cook stove projects and only one as A/R project (this last one is at development stage – no credit issued yet), all operating in Oromia. Some of the cook stoves projects have already issued CERs/VERs and some of these credits are already retired, and some are transiting from CDM to VERRA or GS registration. Apparently, these small-scale energy efficiency projects will not have significant impact on results of this first ERPA reporting period, as change in rate deforestation (mitigation) hardly occurs due to cook stove introduction. Wider cook stove use is expected to alleviate the main driver of forest degradation, which is excessive use of fuel wood as main source of energy for cooking.

The only known ER program in Oromia that generated ERs (VERs) both through avoided deforestation and forest development (removals) is the Bale Eco-region REDD Project which is registered under the VERRA Standards (ID # 1340). The Bale REDD ER Project is developed by the Oromia Government (OFWE supported by Farm Africa) and has been generating ERs since 2012 -the last accounting period being from 2019 -2021 (VERs not yet issued or transacted for this last period). It was decided by the Oromia Regional Government that the Bale REDD ER project merges with the OFLP-ERP starting January 2022 and ceases issuing VERs starting this period until the end of the ISFL ERPA period.

However, there are actions not included in the ISFL ER Program but address the drivers of land use change, deforestation, and forest degradation within the ISFL ER Program Accounting Area

and that are generating ERs but are not transacting any ER, seeking any payment, transferring any generated ERs to other mitigation initiatives during the ISFL 1st ERPA period nor in the whole of the OFLP-ERP ERPA period (2022-2029). These arrangements have been extensively consulted, agreed upon and fully established during the OFLP design and the ERPA negotiations processes. The OFLP-ERP leverages on all actions in the jurisdiction that help generate ERs, including from on-going and on pipeline non-ER initiatives financed by government, development partners, private sector, NGOs, communities, and the WB.



Pr	oject Name and	Project	Region	Credit tCO2e		Credit	Main characteristics	Status	
ID		Type		Issued Retired		period		and standard	carbon
Ot	ther Projects listed	l/registered un	der VERA Standa	rd					

1. Catalyzing	Agriculture	Oromia &	Pipeline-	June 01,	the project aims to adopt	Underdevelopment-
community	forestry and	Sidama	listed	2024 –	Afforestation,	VERA Standard
resilience through carbon finance in Ethiopia Afromontane forests –VERA	other land	Munesa and Kore woreda in Oromia)	listed	May 31, 2054	Reforestation and Revegetation activities in Oromia and Sidama regions that cover tropical mountain ecosystems of Ethiopia. The project	VERA Standard
5191					activity includes plantation of native tree species and highland bamboo Yushania Alpina. The project activities will cover 12,120 hectares. Various native species will be planted to improve soil fertility and productivity and sequester carbon from the environment, ultimately reducing GHG emissions	

2.	Distribution of	Energy	Geographic		Pipeline -	Oct	01,	it aims to reduce Under validation
	fuel efficient	efficiency	boundary	of	listed	2023	_	greenhouse gas emissions VERA standard
	improved	improvement	Ethiopia			Sept	30,	by distributing 400,000
	cookstove -	projects				2030		fuel-efficient improved
	VERA 4386							cookstoves (ICS) to
								households in Ethiopia
								which replaces traditional
								cookstoves 3-stone fire,
								thereby reduce fuel
								consumption & indoor air
								pollution, thereby
								improving the health
								situation especially of
								women and children.

3	. Energy efficient stove program –	Energy Efficient	Oromia (Adaberga, Nono	Issued	Expired	Oct 17, 2013-Oct	this small scale PoA involves the distribution of	Units Transferred from Approved
	CER conversion- VERA 4657	Stoves Project	wonchi, yaya gulele, boset, Jeju, Digeluna Tijo,shashemene, Tullo)	128,214 tCO2e		16, 2023	energy efficient cooking stoves to households in The Federal Democratic Republic of Ethiopia. Most households in rural areas of The Federal Democratic Republic of Ethiopia cook over open fires1, and this leads to a very significant consumption of wood, as well as a major health risk.	GHG Program  VERA standard (has expired)
•	Other Projects listed	l/registered un	der Gold Standard					
4	Multipurpose Cookstove Distribution	Energy efficiency- domestic	Wellega, Gimbi, Guliso and Aira	No issuance, total examte estimate is		2023 - 2028	West Wellega Multipurpose Cook Stove (MPCS) Distribution Project is a small-scale project activity initiated by Ethiopian Evangelical	Listed -GS

Project – GS ID-			194,285			Church Mekane Yesus -	
12134			tCO2e			Development & Social	
						Services Commission	
						West Wellega, Oromia	
						region, Ethiopia. The area	
						is highly subjected to	
						forest degradation	
						triggered by	
						anthropogenic activities.	
						To reduce the use of non-	
						renewable biomass for	
						household cooking,	
						EECMY DASSC designed	
						a project aimed to	
						disseminate highly	
						efficient locally produced	
						multipurpose cook stove.	
5. West Guji	Energy	Bule Hora,	No	-	2022 —	Oromia Coffee Farmers'	Listed -GS
Improved Cook		Oromia	issuance,		2027	Cooperative Union's West	
Stove	Domestic		total ex-			Guji improved cook stove	
Distribution			ante			distribution project is a	

Project -GS ID-			estimate is			small-scale project that	
11187			173,368			will disseminate locally	
			tCO <sub>2</sub> e			produced improved stoves	
						to target communities. The	
						technologies shall reduce	
						the non-renewable	
						biomass consumption	
						required to provide	
						thermal energy for	
						domestic cooking	
						requirements.	
	-				2022		7 1 00
6. Vita Green		Southern,	No	-	2023 -	Applying the GS	Listed -GS
Impact	Efficiency	Central,	issuance,		2028	methodology for reduced	
Programme –	Domestic	Southwestern,	total ex-			emissions from cooking	
Ethiopia Stove		Sidama, Amhara	ante			and heating – technologies	
Project-		and Oromia	estímate is			and practices to displace	
GS12476			5,226,815			centralized thermal energy	
			tCO <sub>2</sub> e			consumption. Distributing	
						improved cooking systems	
						to reduce energy	
						consumption.	
						•	

7.	Jimma	Energy	Jimma,	Oromia	No	-	2023 -	Jima improved cook stove	Listed-GS
	improved cook	Efficiency	Region		issuance,		2028	distribution project is a	
	stove	Domestic			total ex-			small-scale project activity	
	Distribution				ante			that will introduce	
	Project - GS-				estimate is			Improved Cook Stoves	
	12498				287,530			within Jimma Zone of	
					tCO <sub>2</sub> e			Oromia Region. The ICSs	
								shall reduce the non-	
								renewable biomass	
								consumption required to	
								provide thermal energy for	
								domestic cooking	
								requirements	
0	D 11	Г	D 1.11	2.6	<b>N</b> T		2022	D D 11 1 II	1: . 1 . 00
8.	Bunno Bedele		Bedelle	-Metu,		-	2023 -	Bunno Bedele and Ilu	Listed -GS
	and Ilu Ababora	Efficiency	Oromia		issuance,		2028	ababora improved cook	
	improved cook	Domestic			total ex-			stove distribution project	
	stove				ante			is a small-scale project	
	Distribution				estimate is			activity that will introduce	
	Project - GS-				287,530			Improved Cook Stoves	
	12499				tCO2e			within Bedelle-Metu area	
								of Oromia	

9. Improved	Energy	Bale (Goba and	15198	15,075	2021 -	Distribute fuel-efficient	GS-Certified
Cookstoves for	Efficiency	Sinana), Welisso	tCO2e	tCO2e	2026	cookstoves in Oromia	
Environmental	Domestic	(Wonchi and				Region in Southern	
Conservation in		Welliso) -				Ethiopia (COOPI -Italian	
Southern		Oromia				NGO)	
Ethiopia-GS -			18,405	18,384			
10989 and			tCO2e	tCO2e			
CC 10000							
GS - 10988							
10. Improved	Energy	Guji and Bale	24,966	24,966	2020 –	Distribute fuel-efficient	GS-Certified
Cookstoves for	Efficiency	zones of Oromia	tCO2e	tCO2e	2025	cookstoves in Oromia	
Environmental	Domestic	(Goro Dola,				Region in Southern	
Conservation in		Liben, Delo				Ethiopia (COOPI -Italian	
Southern		mena and Meda	24,875			NGO)	
Ethiopia – GS-		Welabu)	tCO2e	24,875	2019 -		
10873, GS-				tCO2e	2024 (for		
10872 and GS-					GS-		
7556					7556)		
			28,120		,		
			tCO2e	28,120			
				tCO2e			

11. Oromia	Energy	West Wellega,	99,115	65,639	2016-	Introduce Improved Cook	GS-Certified
Cookstove	Efficiency	Oromia (Nole	tCO2e	tCO2e	2022	Stoves within the project	
Distribution	Domestic	Kaba, Haru, Lalo				area.	
Project- GS-		Asabi and Homa)					
5463							

### 5.3 Implementation and operation of Programs and Projects Data Management System.

Ethiopia has one national forest MRV system to which sub-national jurisdictions report to avoid double counting. That means that the OFLP's Measurement, Reporting and Verification (MRV) system is an integral part of the national forest MRV system. It is not envisaged to be independent to the national forest MRV to ensure consistency in the reported results for both the OFLP and the national level (see fig 12 below the institutional arrangement for national forest MRV).

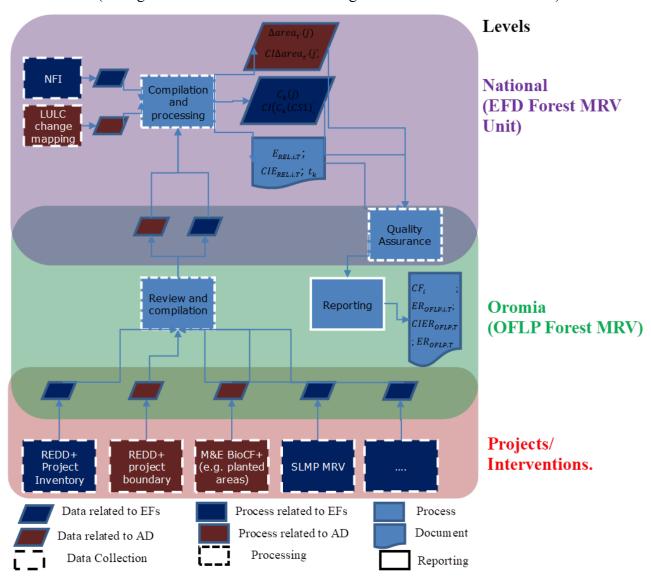


Figure 10 Programs and Project Data Management System

Data captured through the national forest MRV system is collected and analyzed at different levels. The lower levels collect important information and feed into the OFLP forest MRV system. The national level collects primary data and compiles primary and secondary data. The design of data collection, selection of data generation methodologies, analysis, preparation of maps and reporting is led by the National Forest MRV Unit in full participation of the regional forest MRV unit. Data sets of the project produced for outside reporting and those produced for benefit sharing allocation and distribution purposes are stored, retrieved and used from the data repositories (data bases) existing both in national and regional forest MRV units. Data from all sources is used to produce AD, EFs, and revised baselines for the entire program area. These data and values are used to calculate the ERs by the national forest MRV team in collaboration with the OFLP forest MRV team. OFLP shall calculate the performance and ER benefits assigned to each zone, woreda and kebele.

The national and regional MRV units have been continuously strengthened with required data storage and management facilities and manpower assisted by resources through OFLP grant financing and the Norway Government grant. The OFLP MRV Unit has organized all projects, programs and initiatives' information in the MRV lab, including on ERs generated, geographic boundaries, and information on Environmental and Social risk Management activities. Data gathering consistency was ensured for those generated from primary and secondary sources including those acquired at national and regional levels.

The initial plan to have one national MRV system under one institution at central level coordinating all key CRGE sectors including those outside of the AFOLU sectors as indicated in the ERPD did not materialize. This is because of the institutional reorganization and split of the Environment, Forest and Climate Change Commission (EFCCC) into two separate entities (the EFD and the EPA). This has brought changes in mandates in the sphere of climate change and forestry at national level. The EPA, now under the Ministry of Planning and Development (MoPD) oversees all aspects of climate change issues including the roles of a designated entity to assemble the national MRV through coordination of all sectoral reduction programs of the CRGE and designing and institutionalizing a national transaction registry system.

These tasks of establishing the national registry and the MRV system (for all CRGE sectors including forest) is expected to take sometimes.

The OFLP-ERP is responsible for overseeing and coordinating the ER Program at the sub-national level. The OFLP grant served as the overarching program that facilitated coordination and support among multiple partners and sectors engaged in emission reduction initiatives, while also establishing a centralized forest management system at a regional scale.

The program has been designed and operated the following main issues:

- Develop and implement the essential elements of the Regional Monitoring, Reporting, and Verification (MRV) System to ensure its effective functioning Establish, operationalize and ensure the maintenance of the components of the Regional MRV System.
- o Develop and endorse criteria and technical approaches for determining reference levels.
- Monitor, evaluate of emission reductions, documentation, verification, and confirmation processes associated with REDD+ initiatives and projects.
- Monitor the reduction of greenhouse gas emissions and the achievements of ERs objectives
   of REDD+ projects;
- Management of the Safeguards Information System (SIS), including the REDD+ Feedback and grievance Mechanism (FGRM);
- Enable the dissemination of data and relevant information on REDD+ projects, which should be made public respecting the policies of intellectual property privacy established with the different actors;
- Ensure comprehensive communication of all details related to the Programs and Projects, including their social and environmental risk management, the Dialogue Mechanism, and the Complaints process, utilizing current platforms and outlining the benefit-sharing plan effectively.

- Highlight the importance of transparency and accessibility in sharing information about the Programs and Projects, ensuring that all stakeholders are informed about the safeguards and benefit-sharing strategies involved.
- Communicating to the entity in charge of the ER Transactions Registry all information related to ERs generated by REDD+ projects at jurisdictional level

The evidence shows the actual Content of OFLP-ERP Program Data Management System as follow:

- ✓ The Subnational level baseline data (Reference Level) used;
- ✓ The Geographical boundaries of the ER counted from;
- ✓ The proponent of the ER Program or project contributes for ER;
- ✓ Activity data indicate the scope of REDD+ activities and Carbon Pools;
- ✓ MRV data to specific REDD+ projects/programs; and
- ✓ Safeguards plans in specific REDD+ projects/programs
- ✓ For the detail information: <a href="https://oflp.et/">https://oflp.et/</a> and <a href="https://drive.google.com/drive/u/1/folders/1iu43-WP5mqdRxVolyhio9x1vqgbBS1DP">https://drive.google.com/drive/u/1/folders/1iu43-WP5mqdRxVolyhio9x1vqgbBS1DP</a>

### 5.4 Implementation and operation of ER transaction registry

The monitoring and reporting for the OFLP-ERP is aligned with the national forest MRV system as discussed above and is in line with the implementation of the NDC, and other commitments of the country, including the Paris Agreement. The ERCs of OFLP ER program are issued based on environmental and social integrity (according to the ISFL methodological framework and verified by a third party) and in compliance with the national Environmental and Social information system and the EFS. To avoid the risk of double counting of ERCs coming from the Oromia jurisdictional program, all ERCs will be registered into the Carbon Assets Tracking System (CATS)—a registry managed by the World Bank and ensuring traceability of each ERC generated by the program. The

CATS will be used as the transaction registry system until a potential national registry system could become operational that could perform the same function.

### 5.5 ERs transferred to other entities or other schemes

No ERs from the ISFL Program are sold, assigned or otherwise used by any other entity for sale, public relations, compliance or any other purpose including as ERs set-aside to meet Reversal management requirements under other GHG accounting schemes to date.

## **6** Reversals

#### 6.1 Assessment of the level of risk of Reversals

Based on the assessment conducted the level of risk of Reversals in the "ISFL Buffer requirements" with no distinction of subcategories, covering forest-related and non-forest-related categories result presented as the following table.

Table 40 Assessment of the level of risk of Reversals

Risk Factor	Risk indicators	Level of risk	Associated reversal risk set-aside percentage
A. Lack of long- term effectiveness in addressing the key drivers of AFOLU emissions and removals	Based on the reference level indicators, the major risk factors identified were:  Large and small scale agricultural expansion, illegal logging due to weak institutional arrangement and coordination, weak law enforcement, conventional agricultural practice (Open grazing), un intensified agricultural inputs, population growth pressure and natural disturbance such as wildfire were the common one  The OFLP-ERP has prioritized those risk factors and has been implementing different mitigation strategies:	(15%)	5%

- ✓ OFLP effectively coordinates and supports a number of forest conservation, management and development programs/ project that are sustainable working on forest management that contributes for ER beyond ERP periods.
- ✓ Deforestation and forest degradation avoidance activities through improving coordination between law enforcement agencies and forest sectors, institutional capacity enhance forest conservation and management.
- ✓ The adoption of an integrated landscape management approach to natural resource management under the OFLP through coordinated efforts and support by stakeholders will lead to improved landscape management and land use plan at regional state landscapes level.
- ✓ The presence of consultative forums and platforms that engage a diverse range of stakeholders can lead to a tangible and immediate recognition of benefits. This heightened awareness is likely to transform consultation into a sustained priority, extending beyond the confines of the ERPA Period.
- ✓ The REDD+ strategy and the ERPD give a clear direction on the implementation of the program beyond the ERPA period up to 2050's in complement with CRGE strategy to meet NDC of the country on sustainable bases
- ✓ The County's Climate Smart Agriculture (CSA) strategy focused on Creation of relevant incentives for adoption of sustainable agricultural practices and

- working on the decoupling deforestation and degradation for economic activities
- ✓ The country and the regional state structures Experienced in multi-sectorial project implementation and acquaint collaboration between different levels of government that were empowered during ER Program implementation goes beyond the ERPA period.
- ✓ Through widespread community consultation resulted in wider community support, the effectively managed community expectations, increased sense of ownership, ensured inclusivity, motivated participation in forest management decision making, and sustainable utilization.
- ✓ The signing of a Memorandum of Understanding (MoU) with other implementing partners marks a significant milestone in our collaborative efforts. This agreement not only formalizes our partnership but also establishes a robust Feedback and Grievance Redress Mechanism that will be operational throughout the implementation of the ER Project. The presence of such a mechanism is anticipated to foster a culture of accountability and responsiveness, ultimately leading to the development of sustainable and effective practices that extend well beyond the duration of the ERPA period. This proactive approach ensures that the voices of all stakeholders are heard and addressed, thereby enhancing the overall impact and longevity of the initiatives undertaken.

✓ Experience in multi-sectorial project implementation and Signed Memorandum of Understanding with partner institutions that generate the implementation of long-term efficient practices beyond the project lifetime The successful implementation of a large-scale and effective land titling and boundary delineation initiative is vital for ensuring the enduring stability of land rights. Such a process must be designed to address the complexities of land ownership and usage, providing a clear framework for legal recognition and protection of property. By investing in this critical infrastructure, we can create a more equitable and secure land tenure system that supports both individual landowners and the broader community, ultimately leading to enhanced economic opportunities, social cohesion and Ensure stability of land rights in the long run that respect free from expansion into forest areas. During this progression, OFLP ERP has played a crucial role in establishing a robust institutional framework that supports forest governance at various administrative levels. By extending its focus beyond the national scope, the initiative aims to ensure that governance mechanisms are effectively implemented and tailored to the specific needs and contexts of sub-national regions, thereby promoting more localized and responsive forest management practices

✓ Benefit Sharing Plan (BSP) and BSOM, which increases community trust and community commitment

B. Exposure and	✓ A well-defined and empowered organizational framework is crucial for the	15%	5%
vulnerability	successful implementation of the Emergency Response Program. This		
to natural	framework must possess the requisite authority and resources to facilitate		
disturbances	the program's operations, ensuring that all relevant activities are carried out		
	in a systematic and effective manner		
	The presence of Environmental and Social Risk Management (ESRM) tools		
	plays a crucial role in directing and ensuring the effective implementation of		
	strategies aimed at mitigating environmental and social risks beyond the		
	duration of the Operational OFLP_ERP period. These instruments are		
	essential for assessing the appropriateness of various programs and projects		
	at the landscape level, ensuring that they align with established environmental		
	and social standards. The Environmental and Social Commitment Plan		
	(ESCP) of the program and binding international agreements will serve as a		
	guiding framework for these initiatives, promoting sustainable practices and		
	compliance with risk management protocols.		
	Signing of agreements between Forest based cooperatives and respective		
	government structures ensures the continuation of the Participatory forest		
	management beyond ER Program		
	• The Oromia regional state has initiated a significant transformation in its		
	administrative structure at the kebele level, moving away from representatives		
	chosen by the community to appointing qualified government experts who		

maintain a strong connection with the local population. This change presents a valuable opportunity to bolster both technical and administrative assistance at the grassroots level, thereby promoting a more progressive and inclusive approach to forest management. Such a strategic move is crucial for addressing the challenges associated with reversals and linkages, as the facility is equipped to provide a range of services, including technical support, law enforcement, capacity building, and collaborative efforts across the province.

- This risk associated with natural disturbances remains low. The main natural risk in the OFLP\_ERP accounting area is forest fires. Generally, the occurrence of uncontrolled forest fires may happen as a result of illegal practices related to, land clearing, charcoal production, and as a result of dry years (El Nino events).
- ➤ The programme has mitigated the risk of forest fires by strengthening fire management and control units at the Forestry Commission, district assemblies, and fire volunteers etc.
- ➤ The government has invested a numbers of investment programs on forest development and management and implemented law enforcement to control forest conversion that helps to manage vulnerability to natural disturbances.
- ➤ Better land use planning is crucial for maintaining the health of forests and reducing the risk of fires. By developing and implementing management plans

- OEPA has ensured that forests are managed in a way that promotes their well-being. These plans can help identify potential risks to forest health and take proactive measures to prevent them. By prioritizing the health of forests in land use planning that creates a more sustainable environment for both the trees and the wildlife that call them home.
- For Effective management of natural hazards, such as wildfires, a comprehensive approach that encompasses prevention, preparedness, response, and recovery strategies. This involves not only the implementation of robust fire management practices but also the integration of community education and engagement to raise awareness about fire risks. Additionally, collaboration among various stakeholders was developed, including government agencies, local communities, and environmental organizations that developed and helped to enforce policies that mitigate the impact of wildfires. By engaging different Programs/projects utilizing advanced technology for monitoring and early detection, as well as investing in sustainable land management practices, we can significantly reduce the likelihood and severity of natural hazards. The country has developed and undertaking the following mechanisms To Manage landslide and increase the productivity of land at watershed level (community watershed development through the regional state,) Progrmas /project interventions for Watershed management (AGP, SLMP, CALM)

res	nd tenure certification Securing land tenure for private farmers that strict farmers illegal intervention and expansion of agricultural land in to	
	trict farmers illegal intervention and expansion of agricultural land in to	
for		
	rest designation that worse the natural disturbances.	
• Go	overnment and development initiatives have invested on a sets of forest fire	
ext	tinguisher and distributed for all zones by focusing on wildfire prone area	
thr	ough providing for communities and stakeholders on how predict forest	
fire	es occurrence that helps proactively manage fire hazardous.	
Through	h all these mechanisms and strategies the county has built long- term	
effective	eness in addressing the key drivers of LULUC/AFOLU emissions and	
removal	ls permanence of the Program ER.	
1	Actual Reversal Risk Set-Aside Percentage: (Result A+ Result B)	10%

6.2. Occurrence of major events or changes in ER Program circumstances that might have led to the Reversals during the Reporting Period compared to the previous Reporting Period(s)<sup>19</sup>

This is the first monitoring report, so no reversals have occurred.

6.3. Quantification of Reversals during the Reporting Period<sup>3</sup>

	-		 -	
Α.	Total net Emissions Baseline during the Reporting Period (tCO <sub>2</sub> -e)	from section 3.1		
В.	Sum of net Emissions Baselines for all previous Reporting Periods in the ERPA (tCO2-e).	from previous ISFL ER Monitoring Reports		+
C.	Cumulative Emissions Baseline for all Reporting Periods [A + B]			
D.	Estimation of net GHG emissions from the ISFL ER Program during this Reporting Period (tCO <sub>2</sub> -e)	from section 0		
E.	Estimation of net GHG emissions for all previous Reporting Periods in the ERPA (tCO <sub>2</sub> -e)	from previous ER Monitoring Reports		
F.	Cumulative net GHG emissions including the current reporting period (as an aggregate accumulated since beginning of the ERPA) [D + E]			_
G.	Cumulative quantity of Emission Reductions estimated including the current reporting period (as an aggregate of ERs accumulated since beginning of the ERPA) [C – F]			
н.	Cumulative quantity of Emission Reductions estimated for prior reporting periods (as an aggregate of Emission Reductions accumulated since beginning of the ERPA)	from previous ER Monitoring Reports		_
I.	[G – H], negative number indicates Reversals			

 $<sup>^{19}</sup>$  This section should only be completed starting from the second Reporting Period [139]

If I. a follow	bove is negative and reversals have occurred complete the wing:		
J.	Amount of Emission Reductions that have been previously transferred to the ISFL, as Contract ERs and Additional ERs		
н.	Quantity of Emission Reductions to be canceled from the Reversal Buffer account [J / H × (H – G)]		

## 7. Emission Reductions available for transfer to the ISFL

Quantify the Emission Reductions available for transfer to the ISFL by completing the white cells in the table below.

<b>A.</b>	Emission Reductions during the monitoring period (tCO <sub>2</sub> -e)	from section		18,211,228
В.	If applicable, number of Emission Reductions calculated using Activity Data Proxies and methods (use zero if not applicable) [Corresponds to ISFL ER Program Requirement 4.6.5]		0	
C.	Number of Emission Reductions estimated using measurement approaches (A-B)		18,211,228	
D.	Conservativeness Factor to reflect the level of uncertainty from non- proxy-based approaches associated with the estimation of ERs during the Term of the ERPA	from section 4.4.2	8%	

Е.	Calculate (0.15 * B) + (C * D)		1,456,898
F.	Emission Reductions after uncertainty set-aside (A – E)		16,754,330
G.	Number of Emission Reductions for which the ability to transfer Title is unclear or contested	from section 5.1	0
Н.	Emission Reductions sold, assigned or otherwise used by any other entity for sale, public relations, compliance or any other purpose including Emission Reductions that have been set- aside to meet Reversal management requirements under other GHG accounting schemes	From section Error! Reference source not found.	
I.	Potential ERs that can be transferred to the ISFL (F – G – H))		16,754,330
J.	Total reversal risk set-aside percentage applied to the ISFL ER Program during this Reporting Period	From section 0	

K.	Quantity of ERs to allocated to the ISFL Reversal Buffer (multiply J and l)	1,675,433	
L.	ISFL ERs (I – K). This should be equal or greater than zero	15,078,897	

## 8. Annex

Annex 1: Information on the implementation of the Safeguards.

**Annex 2: Information on the implementation of the Benefit Sharing Plan** 

**Annex 3: Summary of Program Results, including non-carbon Benefits** 

## **Annex 4: Updated baseline**

### 1. Summary of updates

In the assessed ERPD, the Emissions Baseline was estimated for the period 2007 and 2017. The activity data for this Emissions Baseline was collected using a sample-based data collection approach to analyze changes in land use and land cover. Land use and land use change were assessed using 3,745 samples distributed across Oromia using a 10km grid (see annex 6, section 3.2.1 of the ERPD for details). It was decided to improve this analysis of land use and land use change because of different reasons:

- The land use change matrix produced only covered 29.9 million ha and not the full area of Oromia
- Definitions of land use classes used (see subsection on land use classes in section 2.2 above)
- It was felt more intense sampling was required, alsIn the Benefit Sharing Plan, benefit distribution is based on different indicators including performance against subjurisdictional, o to be able to develop zonal level baselines. In order to develop credible zonal level baselines, more intensive sampling was required than what was done for the Oromia level baseline. 92,820 samples were analyzed to develop the 21 zonal baselines using a systematic sampling design involving a 2 x 2 km grid for Oromia Regional State With the information derived from this intensified sampling being available, it was decided this could also be used to also update the Oromia level Emissions Baseline since it would provide a higher quality result then the original 3,745 samples (see Annex 4 for details) needed as part of the Benefit Sharing plan

In addition, updated values on biomass of different land use categories in Oromia, was available from Ethiopia's National Forest Inventory. For the categories involving conversions from other land uses to forest and for the pools 'dead wood' and 'soil organic carbon', the ISFL 'Guidance note on application of IPCC guidelines for subcategories and carbon pools where changes take place over a longer time period' was fully applied in this updated baseline.

#### 2. ISFL ERPA Phase

This updated baseline is valid for the first phase of the ERPA which covers the period 2022-2024.

- 3. Updates to the Program Emissions Baseline
- i. Approach for estimating Emissions Baseline

#### 3.1 Land use definitions

Ethiopia has adopted a new forest definition in February 2015 that forest defined as a 'Land spanning at least 0.5 ha covered by trees (including bamboo) (with a minimum width of 20 m or not more than two-thirds of its length) attaining a height of at least 2 m and a canopy cover of at least 20% or trees with the potential to reach these thresholds in situ in due course. This definition reduced the tree height criteria from 5m in the previous definition to 2m. The main reason for this change was to capture natural forest vegetation types like the dry-land forests which host woody species that typically reach a height of around 2-3m.

The new definition was used in the land use and land use change analysis that was part of the ERPD of the Oromia Forested Landscape Program. The resulting emissions baseline considered the following categories:

- Forest to cropland
- Forest to grassland
- Cropland to forest
- Grassland to forest

In these categories, grassland included 2 types of vegetation namely (1) 'grassland' which includes both rangelands and pastureland and (2) 'shrubland' which includes ecosystems with vegetation that falls below the threshold used in the forest land category and are categorized under the grassland, the threshold used in the grassland category. For this updated baseline, it was decided to have a separate subcategory for shrubland, allowing for a more accurate use of emission factors. This also responds to one of the observations made during the validation of the ERPD.

This means that the improved baseline and this monitoring report now consider the following subcategories:

- Forest to cropland
- Forest to grassland
- Forest to shrubland

- Cropland to forest
- Grassland to forest
- Shrubland to forest

For this the following definitions were used:

- Forest land: 'Land spanning at least 0.5 ha covered by trees (including bamboo) (with a minimum width of 20 m or not more than two-thirds of its length) attaining a height of at least 2m and a canopy cover of at least 20% or trees with the potential to reach these thresholds in situ in due course.
- Cropland: This category includes arable and tillage land, and agro-forestry systems where
  vegetation falls below the thresholds used for the forest land category, consistent with the
  selection of national definitions. Cropland includes all annual and perennial crops as well as
  temporary fallow land (i.e., land set at rest for one or several years before being cultivated
  again).
- Grassland: This category includes rangelands and pastureland that is not considered as cropland.
- **Shrub land**: includes systems with vegetation that fall below the threshold used in the forest land category and is not expected to exceed, without human intervention, the threshold used in the forest land category.

#### 3.2 Data collection approach

#### 3.2.1 Activity data

The methodology used is a systematic sampling approach to target potential areas of change and assess the land use and land use changes of the samples.

Sampling design

According to IPCC Good Practice Guidance for Land Use, Land Use Change and Forestry (IPCC GPG LULUCF) (Chapter 5.3.4) areas and changes in areas can be estimated using sampling (sample-based activity data (AD) estimation) i.e., estimation via proportions. This approach requires that the total area of the survey region is known, and that the sample survey provides only the proportions of different land-use classes. IPCC GPG LULUCF (Chapter 5.3.3.2) also states that 'it is efficient to use systematic sampling, since in most cases this will increase the precision of the estimates. Systematic sampling also simplifies the fieldwork'. Therefore, systematic

sampling design was adopted for this survey (Figure 1). A 2 x 2 km grid for Oromia Regional State.

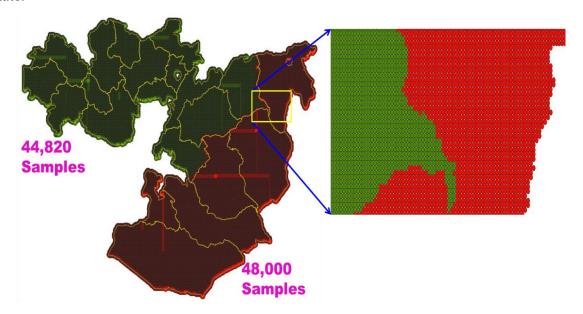


Figure 11 A 2 x 2 km grid sampling for Oromia Regional State and number of sample points for the two CEO projects.

Sample based activity data (AD) estimation.

After generating sample plots at 2x2 km systematic grid across Oromia, those reference sample plots were assessed using Collect Earth Online (CEO). CEO is a tool for collecting reference data from very high, high and medium resolution satellite imageries. It was developed by Food and Agriculture Organization of the United Nations (FAO) under the Open Foris Initiative. CEO is a free and open-source image viewing and interpretation tool, suitable for projects requiring information about land cover and/or land use. CEO enables simultaneous visual interpretations of satellite imagery, providing global coverage from MapBox and Bing Maps, a variety of satellite data sources from Google Earth Engine.

Using CEO a systematic random sample of 92,820 plots in 21 Zones across Oromia Region was analyzed to determine seven LULC classes (Forest, Cropland, Grassland, Settlement, Wetland, shrub land and other land) at point level. Historical trends in land use for the years 2007–2017 have been assessed and labeled for each change and unchanged classes. Online imageries

(Mapbox, Planet, spot, Landsat imageries photo) indexed to CEO platform have been used to assess land use types.

The wall-to-wall mapping was needed for visualizing where each land use land cover (LULC) is spatially located and to increase the understanding of readers of the locations of forests. In order to classify the LULC for the year 2017 for Oromia and each zone (21 zones), high spatial resolution Planet NICFI level-1 imagery was acquired for the years 2017 covering the boundary of Oromia regional state. Planet NICFI level 1 imagery is a product of Norway's International Climate and Forests Initiative (NICFI) satellite program. It has a spatial resolution of 4.77 m. Therefore, there was a chance to capture most trees and smaller patches as small as about 25 m<sup>2</sup> in size or with a length/width of 4.77 m. Very high resolution (VHR) imagery from Google Earth was also used as auxiliary data for better visualization.

A total of 1098 Planet NICFI level 1 quads for the year 2017 (Figure 5) were downloaded and mosaicked for regional level using System for Earth Observation Data Access, Processing, & Analysis for Land Monitoring (SEPAL) considering a relatively low cloud cover period of the year, the month of March (Figure 5). For example, Planet NICFI level 1 image mosaics (false colour composite) ready for analysis for Oromia. The same procedure was applied for each Zone in order to assess AFOLU status of each Zones. SEPAL is a web-based cloud computing platform designed by the United Nation's Food and Agriculture Organization (FAO) to support the remote sensing and satellite-based forest monitoring efforts of developing countries (Figure 5).

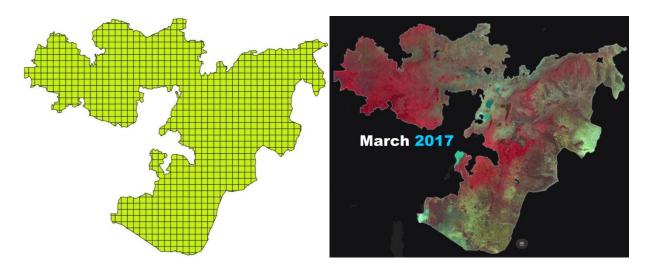


Figure 5 Quads of Planet NICFI covering the regional boundary of Oromia (left) and mosaic of NICFI Planet on SEPAL platform (right)

CEO collected 92,820 sample points collected from sample-based area estimation using visual interpretation of VHR imagery from Google Earth using SEPAL were used as training points for random forest classification algorithm during classification (Figure 6).

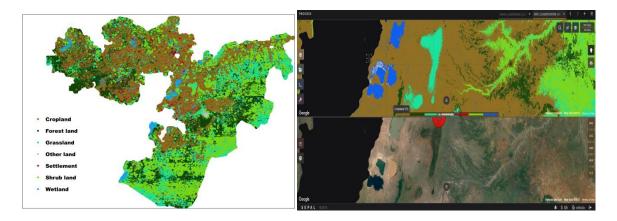


Figure 6 Training points per LULC (Left) and SEPAL interface showing the classification processes of LULCs (right).

The mapping process includes imagery data acquisition, training data collection, pre-processing (image stacking, clipping, enhancement and mosaicking), image classification through SEPAL and post-processing. Random forest machine learning algorithm was applied for classification.

The approach chosen to classify LULC was a supervised classification. In this a supervised classification of imagery the user identifies representative spectral samples for each of the classes in the digital image. The representative spectral samples are used as a dictionary and the classification algorithm uses this dictionary to classify all objects/pixels depending on what their spectral signature resembles most in the dictionary. The process assessed one Planet mosaic for the year 2017 to classify LULC. A target day is fixed in order to get the maximum vegetation cover and least cloud cover as possible. All the data collection, correction and composition are implemented within Google Earth Engine (GEE) API (Application Programming Interface) integrated with SEPAL. Downloading was performed using RStudio integrated with SEPAL. As supervised classification is dependent on the quality of samples, about 92,820 training points were used for the seven classes. Sample training data collection for the LULC classes was demonstrated below in SEPAL (Figure 7).

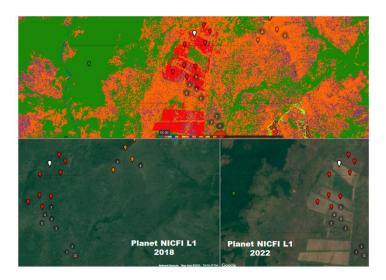


Figure 7 Additional Training data collection for the LULC classes in SEPA

The six IPCC land-use categories including shrub land and their transitions (subcategories) from IPCC 2006 Guidelines have been used for AFOLU sector activity data generation. Each land-use category is further subdivided into land remaining in that category and land converted from one category to another (e.g., forest land converted to cropland). Related to forest, the assessment tried to to harmonize and incorporate the national forest definition, which is an area of at least 0.5 hectares, with tree canopy cover of at least 20% and trees of at least 2m, in situ, including bamboo and tree plantations.

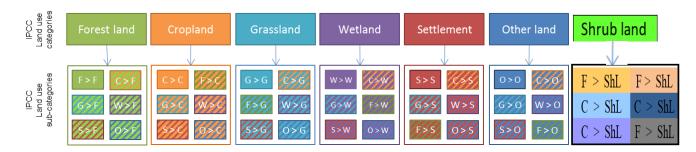


Figure 12: IPCC land use categories and change categories.

A three days training was provided before data collection to have common understanding on each LULC labeling including collecting sample points and sharing information why specific LULC

class is assigned to specific class. Training was provided to all data collectors and analysts regarding the data collection process, interpretation and how to differentiate between each land use class categories and subcategories, use of Collect Earth online and online imagery interpretation modalities and procedures use of interpretation key while assigning sample plots to each land cover classes. In order keep consistency of data collection, training also covered how regional level reference level data was collected and produced for the same years at regional level for Emission Reduction Program Document development. It provided a common understanding between all data collectors and analysts on interpretation keys used during data collection and analysis, minimizing risk of inconsistent definition of land use classes and subcategories between analysts. Before data collection, about 250 other sample points were provided to all and their labeling result was compared and cross checked for common understanding. In addition, one key person was assigned to randomly control the label of LULC classes by other data collectors online and offline. Before data analysis, about 2900 sample points related to forest were extracted and re-data collection was done assigning randomly to different data collectors to check the accuracy and consistency.

For this specific regional and zonal land use land cover change assessment way of interpreting and labeling to specific land use was provided to data collectors adopting interpretation key described by FAO 2021. Specifically, each LULC class was characterized based on their interpretation key among which some are; i) tone or color variation during use of True Color Composite (TCC) and false color Composite (FCC) (E.g. light green or light red colors indicate objects healthy condition), ii) texture variation based on each LULC classes smoothness and roughness (E.g. Smoothness for plantation and roughness for natural forest), iii) shape - which includes form, structure or outline of individual land cover classes (E.g. rectangular shape can be Plantation forest and irregular shape for natural forest, small or large rectangular shape for farm lands), iv) location – which indicate arrangement of land cover class respected to one another, v) Shadow - visible shadow of trees/objects like building, vi) Pattern – spatial arrangement of objects (E.g. Rectangular pattern – most probably plantation if forest class), vii) size – size of objects like small and large sized rectangular farm parcels, viii) Association – relationship between other recognizable objects (E.g. what can be mostly exist around water body or riverine) are main interpretation keys used

during data collection for class labeling including visual assessment of each objects and expert judgments discussed.

For this specific task, a Collect Earth Online (CEO) institution called 'REDD+ OROMIA' was created (Figure 7). The 92,820 reference samples were collected from visual interpretation using Very High Resolution (VHR) imagery from Google Earth. Two CEO projects were created under the CEO institution called 'REDD+ OROMIA', one for 44,820 samples and the other for 48,000 samples. This is because CEO cannot allow sample size more than 50,000 per one CEO project. Survey design was created for each CEO project.



Figure 13 Collect Earth Online institution (left) and CEO data collection interface (Right)

Each sample plot was assessed using visual interpretation of available high-resolution images, as well as aided by interpreting vegetation indices derived from available low, medium and high-resolution images. Collect Earth online automatically generates time series of the NDVI, from each Landsat and Moderate Resolution Imaging Spector Radiometer (MODIS) images available from 2007 onwards. First, the data collector should visually review all high-resolution historical imagery available. If there is historical high-resolution imagery available, use this imagery to determine the land use category and land uses sub-division and year of change. If only one date of high-resolution imagery is available or if it is difficult to determine the sub-category or year of change, view the Landsat and Sentinel data imagery and Vegetation indices time series trend available in Google Earth Engine, and then determine the category, subcategory and year of change (if available).

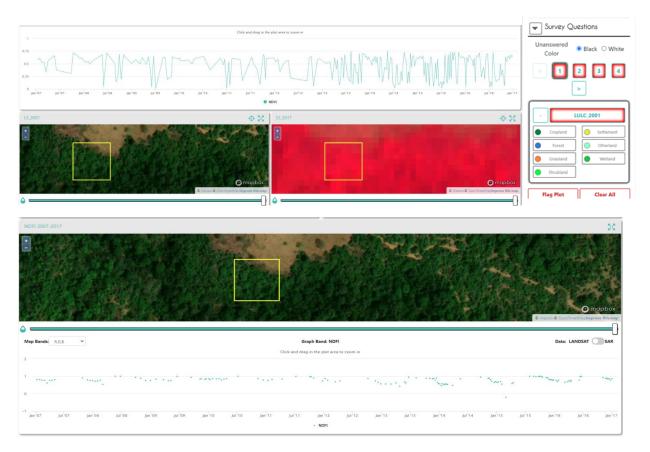


Figure 14 Collect Earth interface for data collection and Google Earth Engine platform for enabling time series imagery for sample plots using Landsat, MODIS and other available imageries.

The Collect Earth online interface used for collecting information about the AFOLU classes is shown in figure 8. There are 5 parameters to fill in this interface: land use category, land use category accuracy, land use sub-category accuracy and year of change. The land use accuracy refers to the confidence of the classification. Is the interpreter sure of the land covering class they assigned? Yes, if they are confident about their classification and no if there is doubt about the classification. The same principle applies for the land use sub-category accuracy. The reference period for the analysis was already defined to ease the time trend of the sample plots, i.e., 2007-2017. As shown on figure, two vegetation indices namely Normalized Vegetation Index (NDVI) and Normalized Difference Fraction Index (NDFI) were used to assess vegetation status of each sample plot in addition to assessing high resolution imageries visually since 2007. NDFI was used a new spectral index for enhanced detection of forest canopy damage caused by selective logging and/or forest fire (forest degradation) and deforestation. On the first NDVI plot from 2007

to 2017 the density of greenness was low before 2013 and get very green after and its respective NDFI showed canopy damage due to forest degradation within the same period.

Out of the 29,589 samples (32%) extracted for the forest class and randomly re-interpreted and labeled by data collectors for QA/QC, 3882 sample (13%) were found to be misinterpreted as forest land but they were non-forest (Figure 11). These samples were corrected and replaced the old version for final analysis.

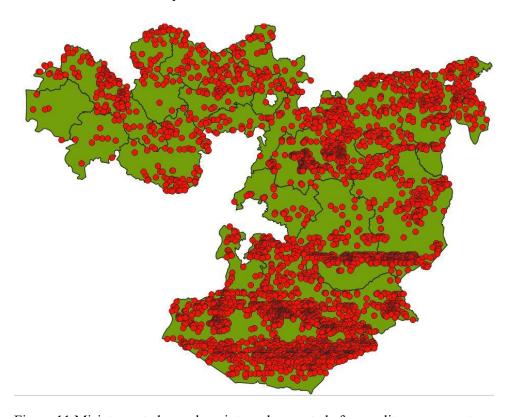


Figure 11 Misinterpreted sample points and corrected after quality assessment.

All collected data was processed and analysed using Microsoft Excel (Functions like 'IF', 'Pivot', 'VLOOKUP', 'LEFT', etc). Moreover, visualization was performed using R-Statistical software version 3.5.3 (R Development Core Team, 2020) with RStudio version 1.1.456 (RStudio team, 2022). The geospatial analysis was carried out using QGIS and Arc GIS software.

The sample-based area estimation analysis protocol involves transplantation of sample based information collected using CEO from diverse types of data, including very high-resolution imagery in to proportional area estimates. Most of the calculations are based on the transition of

one land use land cover class in to other land cover classes. The analysis of the samples to calculate stratified area estimates was used on Excel sheet, where proportion matrix and estimating area of each land use land cover has been analysed. Sample based area estimation give an indication of the occurrence of land use/land use change classes and the number of samples needed to adequately capture those classes. This approach requires that the total area of the survey region is known, and that the sample survey provides only the proportions of different land-use classes. The proportions of different land uses have been estimated for the entire study area of the region. The proportions were then converted to areas and the standard errors of the estimates have been calculated. In a similar fashion, changes were estimated by comparing the interpretations between the years at the point level. The results should be reported in hectares with confidence intervals for each class.

To quantification the area changes methodology suggested by Puyravaud (2003) and also applied by Souza et al. (2013) was used to calculate the annual percentage rate of forest cover lost. Then the percentage rate of forest loss normalized (r) between the two monitoring periods was used to calculated annual deforestation rate (in ha/year) for a given reference period following equation: Dt = At-1 \* (1-e rt-1, t), where At-1 and At-2 are the forest areas mapped in times t1 and t2, expressed in years, beginning with an initial year. The result, r(t,t-1), represents the percentage rate of forest loss normalized for the period between t1 - t2 (2007-2017) and expressed in years.

#### 3.2.2 Emission and removal factors

The values of the emission factors have been updated using the final report with the results of the National Forest Inventory (NFI) that was conducted between 2014 and 2016 (MEFCC, 2018)<sup>20</sup>. In the validated ERPD, four carbon pools were considered: aboveground and belowground biomass, deadwood and soil organic carbon. It was shown in the ERPD that litter could be excluded from the accounting since the contribution of the litter carbon pool is insignificant. The NFI report covers three of the four carbon pools: aboveground biomass, belowground biomass and deadwood. For soil organic carbon, the same values were used as those used in the ERPD.

The NFI was conducted using a stratified systematic cluster sampling approach. Using available geospatial layers of Ethiopia and large-scale ecological studies the whole country was classified into five strata. Based on these strata, a total of 627 sampling units were created, of which 221

<sup>&</sup>lt;sup>20</sup> Ministry of Environment, Forest and Climate Change (MEFCC). 2018. Ethiopia's National Forest Inventory, Final Report. Ministry of Environment, Forest and Climate Change, Addis Ababa, Ethiopia

were located in Oromia. Every sampling unit had an area of 1 km<sup>2</sup> and was composed of 4 plots (with cumulative plot area of 2 ha). The details of the sample unit and plot design can be found in section 2.1 of the NFI report (MEFCC, 2018). Out of the 627 planned sampling units, 539 were found to be accessible. The remaining 88 SUs were inaccessible due to different factors including excessive remoteness, topography and temporary security problems. Within the accessible sample units, a total of 2,077 accessible sample plots were visited in which about 49,829 trees and 2,029 stumps were recorded and analyzed.

For all the trees and stumps measured, the following variables were collected:

- Position in the plot;
- Tree/stump;
- Species name (scientific names and vernacular names);
- Diameter at 0.3 m level;
- DBH and top height (for trees and stumps greater or equal DBH 10 cm in outside forest and greater or equal to DBH 20 cm in forest);
- Bole height;
- Stem quality;
- Tree Health:
- Causative agents;
- Decomposition status.

In 2015 the stratification scheme was changed because Ethiopia decided to adopt a classification that better describes the vegetation characteristics of the country. With this change, the following biomes were adopted as basis for the NFI:

- Acacia-Commiphora
- Combretum-Terminalia
- Dry Afromontane
- Moist Afromontane

This change resulted in the adoption of more specific analysis methods. All the NFI results are thus presented by biome, and not by original NFI strata. Since the biome stratification was introduced when the NFI was already in progress, a post-stratification methodology was applied

in order to correctly estimate the results by the biomes. The number of SUs by biomes and strata is presented in table 2-5 of the NFI report (MEFCC, 2018) and reproduced below.

Figure 15: Distribution of the sampling units per biome and strata (Table 2-5 from the NFI report)

	Acacia- Commiphora	Combretum- Terminalia	Dry Afromontane	Moist Afromontane	Others	Total
Stratum I	5	13	18	59	-	95
Stratum II	107	-	-	-	-	107
Stratum III	1	93		6	1	101
Stratum IV	36	38	114	29	1	218
Stratum V	15	2	-	-	1	18
Total	16	14	13	94	3	539
	4	6	2			

As part of the NFI, extensive training events were organized in order to secure that the field crews correctly collected the field data. Quality Assessment/Quality Control (QA/QC) procedures were implemented in order to ensure an adequate standard in the data collection and data entry procedures. Based on a random sub-sampling, 10% of the SUs were re-measured by a semi-independent team composed of experts not involved in the field campaign and specifically trained for QA/QC. At least one randomly selected plot per SU was re-measured entirely and the results were compared with the original values. The QA/QC team used the original data forms to check any irregularities in the records. An error tolerance (10% difference in results between the measured and re-measured sampling units) was introduced and applied in order to reject or accept the collected data. The data was entered into a database and then subject to cleansing procedures in order to filter all the records considered potentially erroneous.

A robust statistical procedure was applied to analyze the data based on the biomes. The method used was based on the one described by Sarndal et al. (1992)<sup>21</sup>. The details and equations are described in section 2.7 of the NFI report (MEFCC, 2018).

<sup>&</sup>lt;sup>21</sup> Sarndal, C-E., Swensson, B. and Wretman, J. (1992). "Model assisted survey sampling".

The data analysis of the field data results has been done using R language scripts and R scripts in OpenForis Calc<sup>22</sup>. In the data analysis, the following assumptions and equations have been used:

• Because field conditions do not always allow field crews to successfully determine tree height, a tree height model has been applied for trees who's heights are not measured in the field. Three different models were tested for the Ethiopia NFI dataset. Curtis' model (1967) was ultimately selected as the better fit which uses the follow equation:

$$h = \text{estimated top height [m]};$$
 
$$h = 1.3 + a * (\frac{dbh}{1 + dbh})^b$$
 
$$dbh = \text{diameter at the breast height (DBH)[cm]};$$
 
$$a, b = \text{parameters.}$$

• In the absence of applicable biomass models for every Ethiopian ecosystem/biome consistent with international requirements, the pantropical model of Chave et al. (2014) was used:

$$AGB = 0.673 (WD \cdot dbh2 \cdot h)^{0.976}$$

Where:

AGB = Above ground biomass [kg];

WD = Dry wood density [t m-3];

The default value41 for the WD is  $0.615 \text{ t} \cdot \text{m}^{-3}$ .

• To compute the below-ground biomass (BGB) estimates, root-shoot ratios from the Intergovernmental Panel on Climate Change (IPCC) (2006) by the ecological zones have been adopted. Table 2.6 of the NFI report (MEFCC, 2018) shows the distribution of SU by biomes and Table 2.7 of that same report shows the applied conversion factors correspondent to each ecological zone.

<sup>&</sup>lt;sup>22</sup> Calc is a legacy tool that is part of the OpenForis tool kit. More information and access to the source code can be found at https://openforis.org/solutions/legacy/

- Wood density data of over 400 tree species found in Ethiopia has been analyzed. For the NFI analysis, the ones with the highest quality have been selected and applied (see section labelled as '2.2 wood densities' on page 35 of the NFI report for details). Low quality values and tree species inventoried in Ethiopia and missing in the country databases, have been taken from the Global Wood Density Database (GWDDB)23. The result was that out of 360 species identified during the NFI cycle, wood densities of 341 species have been selected using a validated value.
- For the fallen deadwood volume, De Vries formula was used. Details on the application of this formula can be found in the section labelled '2.1 Deadwood' on page 35 of the NFI report.

#### 3.3 Calculations of emissions and removals

#### Above and below ground biomass

For the three subcategories involving changes from forest to other land uses, the emissions from changes in the above ground and below ground biomass have been calculated as

$$\Delta C_{conversion,i} = EF_{i\_ABBG} \cdot \Delta A_i$$

Where:

 $\Delta C_{conversion, i}$  = change in carbon stocks on land converted from forest to land category i, tonnes  $CO_2$ 

 $EF_{i\_ABBG}$  = Emission factor for changes in above ground and below ground biomass in the conversion of forest to land use i, tonnes  $CO_2$  ha<sup>-1</sup>

 $\Delta A_i =$  area converted from forest to land category i

<sup>&</sup>lt;sup>23</sup> Zanne, A.E. et al. (2009). "Global wood density database". DRYAD. URL: http://hdl.handle.net/10255/dryad 235. [159]

The values of  $EF_{i\_ABBG}$  are calculated as the difference between the carbon values of the above ground and below ground biomass before and after the change.

$$EF_{i\_AGBG} = (C_n - C_o) \cdot \frac{44}{12}$$

Where:

 $EF_{i\_ABBG}$  = Emission factor for changes in above ground and below ground biomass in the conversion of forest to land use i

 $C_n$  = above ground and below ground carbon stock under the new land-use category, tonnes C ha<sup>-1</sup>

 $C_o$  = above ground and below ground carbon stock under the old land-use category, tonnes C ha<sup>-1</sup>

44/12 = factor to convert carbon units to  $CO_2$ 

As described above, the NFI provided the basis for the emission and removal factors used for above and below ground biomass. The NFI report (MEFCC, 2018) provides a summary of the information from the NFI per biome, major land use/land cover type and regions. For the purpose of determining the emission and removal factors, the level 1 classification from the NFI has been used since this most closely matches the IPCC categories used in the ISFL (see table A.1.1 of the NFI report for the level 1 categories and description).

Table A2.3 of the NFI report provides area estimates by regions, biomes and FRA classes. Table A9.7 provides values for above ground biomass per Region, Biome and FRA class. Using the IPCC root-shoot ratios, the below-ground biomass of the different FRA classes can be estimated as follows:

$$C_{cl\_BG} = C_{i,AG} \cdot R$$

Where:

 $C_{cl, BG}$  = below ground carbon stock of FRA class cl, tonnes C ha<sup>-1</sup>

 $C_{cl, AG}$  = above ground carbon stock of FRA class cl, tonnes C ha<sup>-1</sup>

[160]

#### R = Root to shoot ratio, dimensionless

The table below provides an overview of the different Oromia specific values and provides reference to the source tables in the NFI report.

Table 41: Area and above ground/ below ground biomass values per biome and FRA Class for Oromia (including the relevant source tables from the NFI report (MEFCC, 2018))

Biome	FRA class	Area (ha)	ag_biomass (t /ha)	bg_biomass (t /ha)	root-shoot
Acacia-Commiphora	Forest	431,237	80.3	28.3	0.4
	Other wooded land	11,149,959	9.3	3.3	0.4
	Other land	3,728,188	15.4	5.5	0.4
Combretum-Terminalia	Forest	205,087	46.8	19.2	0.4
	Other wooded land	645,693	25.0	9.4	0.4
	Other land	3,116,631	15.2	5.1	0.3
Dry Afromontane	Forest	488,946	69.4	18.7	0.3
	Other wooded land	7,029,220	9.0	2.5	0.3
	Other land	7,029,220	8.9	2.4	0.3
Moist Afromontane	Forest	1,643,917	217.4	57.8	0.3
	Other wooded land	2,747,305	17.8	4.8	0.3
	Other land	2,747,305	27.8	7.5	0.3
Sources		NFI report table A.2.3	NFI report table A9.7		Derived from NFI report table A8.2

From the values above and using a carbon fraction of 0.5 tonne C (tonne d.m<sup>.)-1</sup>, a weighted region specific value region for tree biomass and carbon by region and level 1 category was calculated in table A8.4 of the National Forest Inventory Report (MEFCC, 2018) and as shown below.

Figure 16: Tree biomass and carbon by region and level FRA class (table A.8.4 of the NFI report (MEFCC, 2018))

Region	FRA Class	AG biomass (t ha <sup>-1</sup> )	BG biomass (t ha <sup>-1</sup> )	Biomass (t ha <sup>-1</sup> )	AG carbon (t ha <sup>-1</sup> )	BG carbon (t ha <sup>-1</sup> )	Carbon (t ha <sup>-1</sup> )
	Other Wooded Land	1.6	0.6	2.2	0.8	0.3	1.1
Afar	Other Land	0.3	0.1	0.4	0.1	0.1	0.2
	Water	2.6	1.0	3.6	1.3	0.5	1.8
	Forest	170.2	47.8	218.1	85.1	23.9	109.0
Amhara	Other Wooded Land	10.9	4.2	15.2	5.5	2.1	7.6
7 mmar a	Other Land	10.5	3.4	13.9	5.3	1.7	7.0
	Water	4.1	1.1	5.2	2.1	0.6	2.6
	Forest	65.8	33.1	98.9	32.9	16.5	49.4
Benishanglul-	Other Wooded Land	35.5	16.6	52.0	17.7	8.3	26.0
Gumuz	Other Land	8.6	3.2	11.9	4.3	1.6	5.9
Gumuz	Water	8.6	2.3	10.9	4.3	1.2	5.5
	Forest	240.5	49.2	289.7	120.3	24.6	144.9
Gambela	Other Wooded Land	7.4	2.1	9.4	3.7	1.0	4.7
	Other Land	11.6	3.1	14.7	5.8	1.6	7.4
	Forest	157.3	43.8	201.1	78.6	21.9	100.5
Oromia	Other Wooded Land	10.6	3.3	13.9	5.3	1.7	7.0
Oronna	Other Land	14.7	4.3	19.0	7.3	2.2	9.5
	Water	244.2	65.9	310.2	122.1	33.0	155.1
	Forest	122.1	33.0	155.0	61.0	16.5	77.5
SNNPR	Other Wooded Land	13.0	3.3	16.3	6.5	1.6	8.1
	Other Land	44.7	12.1	56.9	22.4	6.1	28.4
	Forest	13.5	5.4	19.0	6.8	2.7	9.5
Somali	Other Wooded Land	3.5	1.4	4.9	1.8	0.7	2.5
	Other Land	0.4	0.2	0.6	0.2	0.1	0.3
	Forest	24.9	9.5	34.4	12.5	4.8	17.2
Tigray	Other Wooded Land	14.9	5.5	20.4	7.5	2.8	10.2
	Other Land	4.8	1.7	6.5	2.4	0.9	3.3

According to this table the value of carbon stock of above ground and below ground biomass of forest in Oromia National Regional state is estimated as 100.5 tons C per hectare using the weighing of the biomes as described above. For the calculation of the emission factors used for conversions of forest to cropland and grassland, the difference between the carbon stock of forest and that of 'other land' was used. For the conversion of forest to shrubland, the difference between the carbon stock of forest and that of 'other wooded land' was used.

For the subcategories involving removals, the removals are calculated using the approach outlined in the ISFL 'Guidance note on application of IPCC guidelines for subcategories and carbon pools where changes take place over a longer time period. The guidance note suggests that for change in

biomass carbon stocks (above-ground biomass and below-ground biomass) it can be assumed that during the conversion from non-forest to forest, carbon stocks will go from average carbon stocks in non-forest to average carbon stocks in forests during a default period of 20 years. Therefore, the removal factors used were calculated as the emission factors (as described above) divided by 20.

The final report of the NFI provides more details of the approach used in the NFI. Although Ethiopia has planned to revise the carbon stock by conducting national forest inventory every five year, currently the previous assessment report announced in 2018 was not changed. This is because the country did not undertake the national forest inventory as planned due to some challenging factors. A new NFI is currently being conducted and the results of this new NFI will be incorporated in phase 2 of the ERPA when the baseline is expanded with additional subcategories.

#### Dead wood

The emission and removals from deadwood have been calculated according to the ISFL Guidance note on application of IPCC guidelines for subcategories and carbon pools where changes take place over a longer time period (Version 1.0). In line with this guidance note, equation 2.23 of the 2006 IPCC Guidelines for National Greenhouse Gas Inventories has been used as the basis to estimate annual change in carbon stocks in dead wood due to land conversion.

# EQUATION 2.23 ANNUAL CHANGE IN CARBON STOCKS IN DEAD WOOD AND LITTER DUE TO LAND CONVERSION $\Delta C_{DOM} = \frac{(C_n - C_o) \bullet A_{on}}{T_{on}}$

Where:

 $\Delta C_{DOM}$  = annual change in carbon stocks in dead wood or litter, tonnes C yr<sup>-1</sup>

Co = dead wood/litter stock, under the old land-use category, tonnes C ha-1

 $C_n$  = dead wood/litter stock, under the new land-use category, tonnes C ha<sup>-1</sup>

Aon = area undergoing conversion from old to new land-use category, ha

T<sub>on</sub> = time period of the transition from old to new land-use category, yr. The Tier 1 default is 20 years for carbon stock increases and 1 year for carbon losses.

In line with the ISFL guidance note, it has been assumed that the average annual rate of conversion during the Baseline Period would have applied during the ISFL ERPA Phase. Instead

of applying IPCC equation 2.23 directly, a change factor has been calculated ( $\Delta CF_{DOM}$ ) which is used in combination with the projected baseline area change.

$$\Delta CF_{DOM} = \frac{(C_n - C_o)}{T_{on}}$$

Where:

 $\Delta CF_{DOM}$  = annual change in carbon stocks in dead wood, tonnes C ha<sup>-1</sup> yr<sup>-1</sup>

With the other factor as defined for IPCC equation 2.23 above

Since there are no data to distinguish between the dead wood stocks immediately after the landuse conversion and the later transition period, it is assumed that the changes in the dead wood from one value to another happen in a linear fashion over the IPCC default period of 20 years.

Table 3-24 of the NFI report provides values for carbon in deadwood for different land use/land cover types on the national level as shown below.

Figure 17: Carbon in deadwood by Major LUCC types (Table 3-24 of the NFI report (MEFCC, 2018))

FRA class	Major LUCC	Carbon (t ha <sup>-1</sup> )
Forest	Natural regenerated forest	15.8
Forest	Plantation	0.5
Other Wooded Land	Other wooded land	1.9
Other Land	Cultivated	2.6
Other Land	Natural	0.9

Since no region-specific values for dead wood are provided in the NFI, the national values have been used for the emission and removal factors.

According to the ISFL guidance note, the values for litter and dead wood pools can be assumed zero in all non-forest categories and dead organic matter in Forest Land shall be assumed to have the value of mature forests at the beginning of the Baseline Period. Since values are available from the NFI, the following emission and removal factors have been as outlines in the table below.

Table 42: Dead wood change factors applied

Baseline subcategory	Corresponding change from LUCC	Change factor (t
	clases in figure 7 above	C ha <sup>-1</sup> yr <sup>-1</sup> )

Forest to cropland	Natural regenerated forest to Other	-0.66
	land-cultivated	
Forest to grassland	Natural regenerated forest to Other	-0.745
-	land-natural	
Forest to shrubland	Natural regenerated forest to other	-0.695
	wooded land	
Cropland to forest	Other land-cultivated to plantation	-0.105
Grassland to forest	Other land-natural to plantation	-0.02
Shrubland to forest	Other wooded land to plantation	-0.07

#### Soil organic carbon

Changes in the Soil Organic Carbon pool in mineral soils associated with conversion from and to forest were calculated according to the ISFL Guidance note on application of IPCC guidelines for subcategories and carbon pools where changes take place over a longer time period (Version 1.0). In line with this guidance note, formulation B from box 2.1 in the 2006 IPCC Guidelines, Volume 4, Chapter 2 was used as below.

#### Formulation B (Approaches 2 and 3 for Activity Data Collection)

$$\Delta C_{Mineral} = \frac{\sum\limits_{c,s,p} \left[ \left\{ \left( SOC_{REF_{c,s,p}} \bullet F_{LU_{c,s,p}} \bullet F_{MG_{c,s,p}} \bullet F_{I_{c,s,p}} \right)_{0} - \left\{ SOC_{REF_{c,s,p}} \bullet F_{LU_{c,s,p}} \bullet F_{MG_{c,s,p}} \bullet F_{I_{c,s,p}} \right)_{(0-T)} \right\} \bullet A_{c,s,p} \right]}{D}$$

#### Where:

 $\Delta C_{Mineral}$  = annual change in carbon stocks in mineral soils, tonnes C yr<sup>-1</sup>

 $SOC_0$  = soil organic carbon stock in the last year of an inventory time period, tonnes C

 $SOC_{(0-T)}$  = soil organic carbon stock at the beginning of the inventory time period, tonnes C

T = number of years over a single inventory time period, yr

D = Time dependence of stock change factors which is the default time period for transition between equilibrium SOC values, yr.

c = represents the climate zones, s the soil types, and i the set of management systems that are present in a country.

 $SOC_{REF}$  = the reference carbon stock, tonnes C ha<sup>-1</sup>

 $F_{LU}$  = stock change factor for land-use systems or sub-system for a particular land-use, dimensionless

 $F_{MG}$  = stock change factor for management regime, dimensionless

 $F_I$  = stock change factor for input of organic matter, dimensionless

A =land area of the stratum being estimated, ha.

p =parcel of land

As discussed above, the NFI report does not provide updates values on soil organic carbon. Therefore, the value for national soil organic carbon stocks for forest that was used in the ER Program inventory in the validated ERPD is also used for this monitoring report. This national value was obtained from the "Evaluation of the forest carbon content in soil and litter in Ethiopia" which was implemented by Natural Resources Finland (LUKE) and Ethiopia Environment and Forestry Research Institute (EEFRI). The national value was based on biome specific values as shown in the table below.

Table 43: Soil organic carbon in forest in Ethiopia

Soil type - Biome	SOC ref (tC/ha)	N	Standard deviation (tC/ha)	Source
Acacia Commiphora	34.245	11	17.01197	Evaluation of the forest carbon content in soil and litter in Ethiopia, Implementing agency: Natural Resources Institute Finland (LUKE) and Ethiopia Environment and Forestry Research Institute (EEFRI) Duration of the Report: August 2017 - February 2018. Beneficiaries: FAO, MEFCC, EEFRI
Combretum Terminalia	41.561	37	28.25306	Idem above
Dry Afromontaine	53.080	33	34.46676	Idem above

<sup>&</sup>lt;sup>24</sup> Some of the results of this study are discussed in Lehtonen A, Ťupek B, Nieminen TM, et al. Soil carbon stocks in Ethiopian forests and estimations of their future development under different forest use scenarios. Land Degrad Dev. 2020; 31: 2763–2774. https://doi.org/10.1002/ldr.3647

<b>Moist Afromontaine</b>	83.886	17	34.65632	Idem above
Average	51.961	98	33.58339	Idem above

In line with the guidance note, the Soil Organic Carbon pool in Forest Land was assumed to be in equilibrium at the beginning of the Baseline Period and the average value of 51.96 t C/ha has been used as  $SOC_{ref}$  and the equilibrium value for forest.

Following the equation above and equation 2.25 of the 2006 IPCC guidelines, the equilibrium values for each non-forest subcategory was conservatively determined by using the same stock change factors applied in the validated ERPD and the formula below:

$$SOC_i = SOC_{ref} \cdot F_{LU} \cdot F_I \cdot F_{MG}$$

Where:

 $SOC_i$  = Equilibrium soil organic C stocks for mineral soils under land use type i, tonnes C ha<sup>-1</sup>

Other factors as defined above

The applied stock change factors and the resulting equilibrium SOC values are shown in the table below.

Table 44: Stock change values applied for estimating equilibrium soil organic carbon content of non-forest land categories

	FLU	FI	FMG	Equilibrium SOC (tC/ha)
Annual cropland	0.48	0.92	1	22.94
Grassland	1	1	0.97	50.40

#### 3.4 Results of the land use change analysis

Table 1 Oromia National Regional State transition matrix of Land Use Land Cover Changes between base year 2007 and year 2017 in hectares

D T 1 1	20051111.0	
Row Labels	2007 LULC	

					Settlemen			Total
	Cropland	Forest land	Grassland	O/ land	t	Shrub land	Wetland	
Cropland	10,604,906	234,677	103,322	400	6,808	131,355	4,005	11,085,473
Forest land	48,457	8,605,749	14,017	400	801	34,841	400	8,704,665
Grassland	20,024	48,858	5,491,276	-	400	34,040	400	5,594,998
Other land	801	400	1,201	91,708	400	1,201	400	96,113
Settlement	79,294	10,412	15,218	400	730,862	6,808	2,002	844,996
Shrub land	15,218	29,234	25,230	1,201	400	4,957,446	400	5,029,131
Wetland	3,204	1,201	801	400	8,009	400	868,624	882,641
Grand Total	10,771,903	8,930,532	5,651,064	94,511	747,682	5,166,092	876,233	32,238,018

The transition matrix indicated above showed that from 8,930,532 ha estimated as forest cover class in 2007, about 8,889 ha was converted to other land cover classes between the two-monitoring period, where 234, 677 ha, 48,858 ha, 400 ha, 10,000 ha, 29,234 ha and 1,201 ha has been converted in to cropland, Grassland, other land, settlement, shrub land and wetland respectively. Detailed information about each class and change class activity data is presented in (Table 1).

#### 3.4.1 Uncertainty Estimates

The table below showed the uncertainty of land use land cover area estimation with 95% confidence interval. Statistical error value was calculated both for land remaining land classes and land use change categories.

Table 2 Area estimates for the change and stable LULC classes with 95% confidence Interval uncertainty estimates.

No	LULC	Area (ha)	CI (ha)	No	LULC	Area (ha)	CI (ha)
	subcategory				subcategory		
1	Cropland-	10,604,906	104,634	25	Other land-	400	785
	Cropland				Settlement		
2	Cropland-Forest	48,457	8,628	26	Other land-Shrub	1,201	1,360
	land				land		
3	Cropland-	20,024	5,549	27	Other land-	400	785
	Grassland				Wetland		

4	Cropland-Other	801	1,110	28	Settlement-	6,808	3,236
	land				Cropland		
5	Cropland-	79,294	11,031	29	Settlement-Forest	801	1,110
	Settlement				land		
6	Cropland-Shrub	15,218	4,837	30	Settlement-	400	785
	land				Grassland		
7	Cropland-Wetland	3,204	2,220	31	Settlement-Other	400	785
					land		
8	Forest land-	234,677	18,932	32	Settlement-	730,862	33,150
	Cropland				Settlement		
9	Forest land-Forest	8,605,749	98,516	33	Settlement-Shrub	400	785
	land				land		
10	Forest land-	48,858	8,663	34	Settlement-	8,009	3,510
	Grassland				Wetland		
11	Forest land-Other	400	785	35	Shrub land-	131,355	14,187
	land				Cropland		
12	Forest land-	10,412	4,002	36	Shrub land-Forest	34,841	7,317
	Settlement				land		
13	Forest land-Shrub	29,234	6,703	37	Shrub land-	34,040	7,233
	land				Grassland		
14	Forest land-	1,201	1,360	38	Shrub land-Other	1,201	1,360
	Wetland				land		
15	Grassland-	103,322	12,588	39	Shrub land-	6,808	3,236
	Cropland				Settlement		
16	Grassland-Forest	14,017	4,643	40	Shrub land-Shrub	4,957,446	80,337
	land				land		
17	Grassland-	5,491,276	83,721	41	Shrub land-	400	785
	Grassland				Wetland		
18	Grassland-Other	1,201	1,360	42	Wetland-	4,005	2,482
	land				Cropland		
19	Grassland-	15,218	4,837	43	Wetland-Forest	400	785
	Settlement				land		

20	Grassland-Shrub	25,230	6,228		44	Wetland-	400	785
	land					Grassland		
21	Grassland-	801	1,110		45	Wetland-Other	400	785
	Wetland					land		
22	Other land-	400	785		46	Wetland-	2,002	1,755
	Cropland					Settlement		
23	Other land-Forest	400	785		47	Wetland-Shrub	400	785
	land					land		
24	Other land-Other	91,708	11,861		48	Wetland-Wetland	868,624	36,060
	land							
Tota	Total						32,238,018	

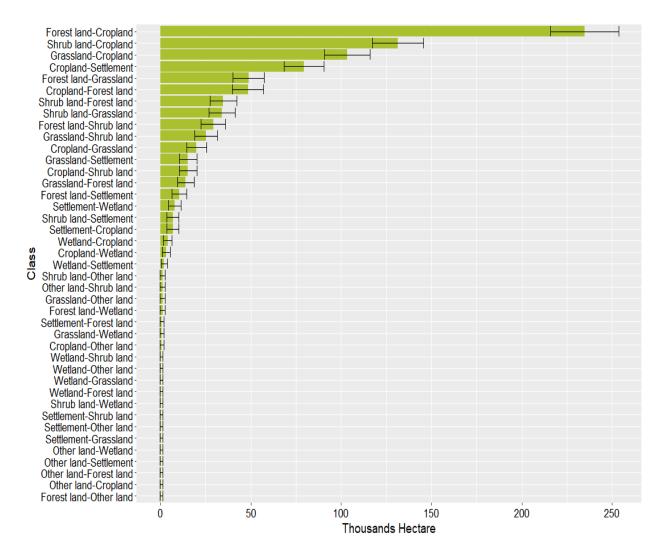


Figure 18: Area estimates for the 41 LULC change and stable classes with uncertainty.

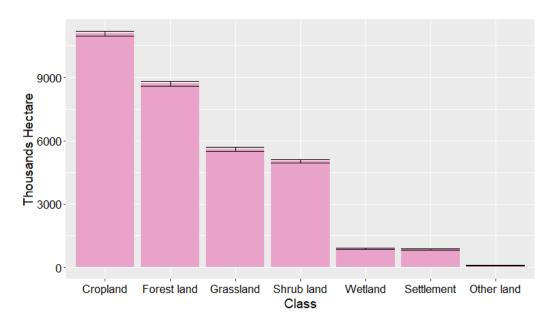


Figure 19: Area estimates for the LULC classes for the year 2017 with uncertainty estimates

#### 3.5 Baseline emissions and removals

#### Emission reductions and removals

Emission and removals are determined for all the six subcategories and 4 pools. The 'ISFL Guidance note on application of IPCC guidelines for subcategories and carbon pools where changes take place over a longer time period' has been applied for relevant pools and subcategories. This includes changes in dead wood and soil organic carbon for all subcategories and changes in above- and below ground biomass in the subcategories involving conversions from other land uses to forest.

Following this note, for the Emissions Baseline it has been assumed that the average annual rate of conversion from one category to another (in ha/year) during the Baseline Period would have applied during the ISFL ERPA Phase and emissions and removals have been calculated accordingly.

#### ii. Emissions Baseline estimate

Provide the estimate of the Emissions Baseline in the table below.

Emissions Baseline estimate.

ERPA Phase	Emissions Baseline (tCO <sub>2</sub> e)
Phase 1, Reporting period 1 (2022-2023)	11,734,141.71 tCO2e / year
Phase 1, Reporting period 2 (2024)	11,676,996.99 tCO2e / year

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