



[References to the Methodological tool “Emissions from solid waste disposal sites” and the Methodological tool “Project and leakage emissions from composting” are pending EB 65 approval]

Draft revision to the approved baseline and monitoring methodology AM0025

“Avoided emissions from organic waste through alternative waste treatment processes”

I. SOURCE AND APPLICABILITY

Source

This baseline methodology is based on the following proposed methodologies:

- NM0090: “Organic waste composting at the Matuail landfill site Dhaka, Bangladesh” whose baseline study, monitoring and verification plan and project design document were prepared by World Wide Recycling B.V. and Waste Concern;
- NM0127: “PT Navigat Organic Energy Indonesia Integrated Solid Waste Management (GALFAD) project in Bali, Indonesia” whose baseline study, monitoring and verification plan and project design document were prepared by Mitsubishi Securities Co.;
- NM0032: “Municipal solid waste treatment cum energy generation project, Lucknow, India” whose baseline study, monitoring and verification plan were prepared by Infrastructure Development Finance Company Limited on behalf of Prototype Carbon Fund;
- NM0178: “Aerobic thermal treatment of municipal solid waste (MSW) without incineration in Parobé - RS” whose baseline study, monitoring and verification plan and project design document were prepared by ICF Consulting;
- NM0174-rev: “MSW Incineration Project in Guanzhuang, Tianjin City” whose baseline study, monitoring and verification plan and project design document were prepared by Global Climate Change Institute (GCCCI) of Tsinghua University, Energy Systems International and Tianjin Taida Environmental Protection Co. Ltd.

This methodology also refers to the approved baseline and monitoring methodology:

- AM0013 “Avoided methane emissions from organic waste-water treatment”;
- Approved small-scale methodology AMS-I.D “Grid connected renewable electricity generation”.

This methodology also refers to the latest approved versions of the following tools:

- “Tool to determine project emissions from flaring gases containing methane”;
- “Tool for the demonstration and assessment of additionality”;
- ~~“Tool to determine methane emissions avoided from disposal of waste at a solid waste disposal site”;~~
- Methodological tool “Emissions from solid waste disposal sites”;
- “Tool to calculate the emission factor for an electricity system”; and



- Methodological tool “Project and leakage emissions from composting”.

For more information regarding the proposed new methodologies and the tools as well as their consideration by the CDM Executive Board (the Board) please refer to <http://cdm.unfccc.int/goto/MPappmeth>.

Selected approach from paragraph 48 of the CDM modalities and procedures

“Emissions from a technology that represents an economically attractive course of action, taking into account barriers to investment”

or

“Existing actual or historical emissions, as applicable”.

Applicability

The methodology is applicable under the following conditions:

- The project activity involves one or a combination of the following waste treatment options for the fresh waste that in a given year would have otherwise been disposed of in a landfill:
 - (a) A composting process in aerobic conditions;
 - (b) Gasification to produce syngas and its use;
 - (c) Anaerobic digestion with biogas collection and flaring and/or its use. The anaerobic digester processes only the waste for which emission reductions are claimed in this methodology. If the biogas is processed and upgraded to the quality of natural gas and it is distributed as energy via natural gas distribution grid, project activities may use approved methodology AM0053 in conjunction with this methodology. In such cases the baseline scenario identification procedure and additionality assessment shall be undertaken for the combination of the two components of the project activity i.e. biomethane emission avoidance and displacement of natural gas;
 - (d) Mechanical/thermal treatment process to produce refuse-derived fuel (RDF)/stabilized biomass (SB) and its use. The thermal treatment process (dehydration) occurs under controlled conditions (up to 300 degrees Celsius). In case of thermal treatment process, the process shall generate a stabilized biomass that would be used as fuel or raw material in other industrial process. The physical and chemical properties of the produced RDF/SB shall be homogenous and constant over time;
 - (e) Incineration of fresh waste for energy generation, electricity and/or heat. The thermal energy generated is either consumed on-site and/or exported to a nearby facility. Electricity generated is either consumed on-site, exported to the grid or exported to a nearby facility. The incinerator is rotating fluidized bed or circulating fluidized bed or hearth or grate type.
- In case of anaerobic digestion, gasification or RDF processing of waste, the residual waste from these processes is aerobically composted and/or delivered to a landfill;
- In case of composting, the produced compost is either used as soil conditioner or disposed of in landfills;



- In case of RDF/stabilized biomass processing, the produced RDF/stabilized biomass should not be stored in a manner that may result in anaerobic conditions before its use;
- If RDF/SB is disposed of in a landfill, project proponent shall provide degradability analysis on an annual basis to demonstrate that the methane generation, in the life-cycle of the SB is below 1% of related emissions. It has to be demonstrated regularly that the characteristics of the produced RDF/SB should not allow for re-absorption of moisture of more than 3%. Otherwise, monitoring the fate of the produced RDF/SB is necessary to ensure that it is not subject to anaerobic conditions in its lifecycle;
- In the case of incineration of the waste, the waste should not be stored longer than 10 days. The waste should not be stored in conditions that would lead to anaerobic decomposition and, hence, generation of CH₄;
- The proportions and characteristics of different types of organic waste processed in the project activity can be determined, in order to apply a multiphase landfill gas generation model to estimate the quantity of landfill gas that would have been generated in the absence of the project activity;
- The project activity may include electricity generation and/or thermal energy generation from the biogas, syngas captured, RDF/stabilized biomass produced, combustion heat generated in the incineration process, respectively, from the anaerobic digester, the gasifier, RDF/stabilized biomass combustor, and waste incinerator. The electricity can be exported to the grid and/or used internally at the project site. In the case of RDF/SB produced, the emission reductions can be claimed only for the cases where the RDF/SB used for electricity and/or thermal energy generation can be monitored;
- Waste handling in the baseline scenario shows a continuation of current practice of disposing the waste in a landfill despite environmental regulation that mandates the treatment of the waste, if any, using any of the project activity treatment options mentioned above;
- The compliance rate of the environmental regulations during (part of) the crediting period is below 50%; if monitored compliance with the MSW rules exceeds 50%, the project activity shall receive no further credit, since the assumption that the policy is not enforced is no longer tenable;
- Local regulations do not constrain the establishment of RDF production plants/thermal treatment plants nor the use of RDF/stabilized biomass as fuel or raw material;
- In case of RDF/stabilized biomass production, project proponent shall provide evidences that no GHG emissions occur, other than biogenic CO₂, due to chemical reactions during the thermal treatment process (such as Chimney Gas Analysis report);
- The project activity does not involve thermal treatment process of neither industrial nor hospital waste;
- In case of waste incineration, if auxiliary fossil fuel is added into the incinerator, the fraction of energy generated by auxiliary fossil fuel is no more than 50% of the total energy generated in the incinerator.

This methodology is not applicable to project activities that involve capture and flaring of methane from existing waste in the landfill. This should be treated as a separate project activity due to the difference in waste characteristics of existing and fresh waste, which may have an implication on the baseline scenario determination.



Summary

This methodology addresses project activities where fresh waste (i.e. the organic matter present in new domestic, commercial waste, organic industrial waste¹ and municipal solid waste), originally intended for landfilling, is treated either through one or a combination of the following process: composting, gasification, anaerobic digestion, RDF processing/thermal treatment without incineration, and incineration. The project activity avoids methane emissions by diverting organic waste from disposal at a landfill, where methane emissions are caused by anaerobic processes, and by displacing electricity/ thermal energy through the utilization of biogas, syngas captured, RDF/stabilized biomass produced from the waste, combustion heat generated in the incineration process. By treating the fresh waste through alternative treatment options these methane emissions are avoided from the landfill. The GHGs involved in the baseline and project activity are CO₂, CH₄ and N₂O.

II. BASELINE METHODOLOGY

Procedure for the selection of the most plausible baseline scenario

Step 1: Identification of alternative scenarios

Project participants should use Step 1 of the latest version of the “Tool for the demonstration and assessment of additionality”, to identify all realistic and credible baseline alternatives. In doing so, relevant policies and regulations related to the management of landfill sites should be taken into account. Such policies or regulations may include mandatory landfill gas capture or destruction requirements because of safety issues or local environmental regulations.² Other policies could include local policies promoting productive use of landfill gas such as those for the production of renewable energy, or those that promote the processing of organic waste. In addition, the assessment of alternative scenarios should take into account local economic and technological circumstances.

National and/or sectoral policies and circumstances must be taken into account in the following ways:

- In Sub-step 1b of the “Tool for the demonstration and assessment of additionality”, the project developer must show that the project activity is not the only alternative that is in compliance with all regulations (e.g. because it is required by law);
- Via the adjustment factor (AF) in the baseline emissions, which is based on the approved consolidated baseline methodology ACM0001 “Consolidated baseline methodology for landfill gas project activities”, project developers must take into account that some of the methane generated in the baseline may be captured and destroyed to comply with regulations or contractual requirements;
- The project developer must monitor all relevant policies and circumstances at the beginning of each crediting period and adjust the baseline accordingly.

¹ This may include organic industrial sludge eg. organic sludge generated from the effluent treatment plant of a pulp and paper manufacturing process.

² The project developer must bear in mind the relevant clarifications on the treatment of national and/or sectoral policies and regulations in determining a baseline scenario as per Annex 3 to the Executive Board 22nd meeting and any other forthcoming guidance from the Board on this subject.



Alternatives for the disposal/treatment of the fresh waste in the absence of the project activity, i.e. the scenario relevant for estimating baseline methane emissions, to be analysed should include, *inter alia*:

- M1: The project activity (i.e. composting, gasification, anaerobic digestion, RDF processing/thermal treatment without incineration of organic waste or incineration of waste) not implemented as a CDM project;
- M2: Disposal of the waste at a landfill where landfill gas captured is flared;
- M3: Disposal of the waste on a landfill without the capture of landfill gas.

If energy is exported to a grid and/or to a nearby industry, or used on-site realistic and credible alternatives should also be separately determined for:

- Power generation in the absence of the project activity;
- Heat generation in the absence of the project activity.

For power generation, the realistic and credible alternative(s) may include, *inter alia*:

- P1: Power generated from by-product of one of the options of waste treatment as listed in M1 above, not undertaken as a CDM project activity;
- P2: Existing or Construction of a new on-site or off-site fossil fuel fired cogeneration plant;
- P3: Existing or Construction of a new on-site or off-site renewable based cogeneration plant;
- P4: Existing or Construction of a new on-site or off-site fossil fuel fired captive power plant;
- P5: Existing or Construction of a new on-site or off-site renewable based captive power plant;
- P6: Existing and/or new grid-connected power plants.

For heat generation, the realistic and credible alternative(s) may include, *inter alia*:

- H1: Heat generated from by-product of one of the options of waste treatment as listed in M1 above, not undertaken as a CDM project activity;
- H2: Existing or Construction of a new on-site or off-site fossil fuel fired cogeneration plant;³
- H3: Existing or Construction of a new on-site or off-site renewable based cogeneration plant;⁴
- H4: Existing or new construction of on-site or off-site fossil fuel based boilers;
- H5: Existing or new construction of on-site or off-site renewable energy based boilers;
- H6: Any other source such as district heat;
- H7: Other heat generation technologies (e.g. heat pumps or solar energy).

³ Scenarios P2 and H2 are related to the same fossil fuel cogeneration plant.

⁴ Scenarios P3 and H3 are related to the same renewable energy based cogeneration plant.

**Step 2: Identify the fuel for the baseline choice of energy source taking into account the national and/or sectoral policies as applicable**

Demonstrate that the identified baseline fuel is available in abundance in the host country and there is no supply constraint. In case of partial supply constraints (seasonal supply), the project participants may consider an alternative fuel that result in lowest baseline emissions during the period of partial supply.

Detailed justification shall be provided for the selected baseline fuel. As a conservative approach, the lowest carbon intensive fuel such as natural gas through out the period may be used.

Note: Steps 3 and 4 shall be applied for each component of the baseline, i.e. baseline for waste treatment, electricity generation and heat generation.

Step 3: Step 2 and/or Step 3 of the latest approved version of the “Tool for demonstration and assessment of additionality” shall be used to assess which of these alternatives should be excluded from further consideration (e.g. alternatives facing prohibitive barriers or those clearly economically unattractive).

Step 4: Where more than one credible and plausible alternative remains, project participants shall, as a conservative assumption, use the alternative baseline scenario that results in the lowest baseline emissions as the most likely baseline scenario. The least emission alternative will be identified for each component of the baseline scenario. In assessing these scenarios, any regulatory or contractual requirements should be taken into consideration.

Note: The methodology is only applicable if:

- (a) The most plausible baseline scenario for the waste treatment component is identified as either the disposal of the waste in a landfill without capture of landfill gas (M3) or the disposal of the waste in a landfill where the landfill gas is partially captured and subsequently flared (M2);
- (b) The most plausible baseline scenario for the energy component of the baseline scenario is one of the following scenarios described in Table 1 below.

Table 1: Combinations of baseline options and scenarios applicable to this methodology

Scenario	Baseline			Description of situation
	Waste	Electricity	Heat	
1	M2/M3	P4 or P6	H4	The disposal of the waste in a landfill site without capturing landfill gas or the disposal of the waste in a landfill site where the landfill gas is partly captured and subsequently being flared. The electricity is obtained from an existing/new fossil based captive power plant or from the grid and heat from an existing/new fossil fuel based boiler
2	M2/M3	P2	H2	The disposal of the waste in a landfill site without capturing landfill gas or the disposal of the waste in a landfill site where the landfill gas is partly captured and subsequently being flared



				The electricity and/or heat are generated by an existing/new fossil fuel based cogeneration plant
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Additionality

The additionality of the project activity shall be demonstrated and assessed using the latest version of the “Tool for the demonstration and assessment of additionality” agreed by the Board.⁵

Barrier analysis for the various baseline options may include:

- (i) Investment barrier: A number of other, financially more viable alternatives, to the project activity exist for treating municipal solid waste. The project proponent shall demonstrate this through the identification of the lowest tipping fee option. The tipping fee is the fee that has to be paid per ton of waste to be treated and disposed. The option requiring the least tipping fee reflects the fact that municipalities usually choose the cheapest disposal option within the restrictions set by the MSW Rules. The minimum tipping fee is calculated by using the same project IRR (internal rate of return) for all the options. All costs and income should be taken into account, including the income from electricity generation and fertilizer sale. All technical and financial parameters have to be consistent across all baseline options;
- (ii) Technological barrier: The project technology is the most technologically advanced option of the baseline options. Other options are less technologically advanced alternatives to the project activity and involves lower risks due to the performance uncertainty and low market share. The project proponent should provide evidence of the state of development of the project technology in the country and document evidence of barriers to the implementation of more the project technology;
- (iii) Common practice: The project proponent should provide evidence of the early stage of development of the project activity and that it is not common practice in the country. To this end, they should provide an analysis of waste management practices.

In the case of RDF/stabilized biomass production, a key uncertainty for additionality is the price of RDF/stabilized biomass could attain such level in the region that RDF/stabilized biomass will be produced. The RDF/stabilized biomass price will be directly affected by its demand and the availability of other substitute products. Another evaluation of the stabilized biomass price should be carried out at the end of each crediting period (if the renewable crediting period is to be selected).

Project boundary

The spatial extent of the project boundary is the site of the project activity where the waste is treated. This includes the facilities for processing the waste, on-site electricity generation and/or consumption, onsite fuel use, thermal energy generation, wastewater treatment plant and the landfill site. The project boundary does not include facilities for waste collection, sorting and transport to the project site.

In the case that the project provides electricity to a grid, the spatial extent of the project boundary will also include those plants connected to the energy system to which the plant is connected.

The **greenhouse gases** included in or excluded from the project boundary are shown in Table 2.

⁵ Please refer to: <<http://cdm.unfccc.int/goto/MPappmeth>>.

**Table 2: Summary of gases and sources included in the project boundary, and justification/explanation where gases and sources are not included**

	Source	Gas		Justification / Explanation
Baseline	Emissions from decomposition of waste at the landfill site	CH ₄	Included	The major source of emissions in the baseline
		N ₂ O	Excluded	N ₂ O emissions are small compared to CH ₄ emissions from landfills. Exclusion of this gas is conservative
		CO ₂	Excluded	CO ₂ emissions from the decomposition of organic waste are not accounted ^a
	Emissions from electricity consumption	CO ₂	Included	Electricity may be consumed from the grid or generated onsite/offsite in the baseline scenario
		CH ₄	Excluded	Excluded for simplification. This is conservative
		N ₂ O	Excluded	Excluded for simplification. This is conservative
	Emissions from thermal energy generation	CO ₂	Included	If thermal energy generation is included in the project activity
		CH ₄	Excluded	Excluded for simplification. This is conservative
		N ₂ O	Excluded	Excluded for simplification. This is conservative
Project Activity	On-site fossil fuel consumption due to the project activity other than for electricity generation	CO ₂	Included	May be an important emission source. It includes vehicles used on-site, heat generation for mechanical/thermal treatment process, start up of the gasifier, auxiliary fossil fuels needed to be added into incinerator, etc
		CH ₄	Excluded	Excluded for simplification. This emission source is assumed to be very small
		N ₂ O	Excluded	Excluded for simplification. This emission source is assumed to be very small
	Emissions from on-site electricity use	CO ₂	Included	May be an important emission source. If electricity is generated from collected biogas/syngas, these emissions are not accounted for. CO ₂ emissions from fossil based waste from RDF/stabilized biomass combustion to generate electricity to be used on-site are accounted for
		CH ₄	Excluded	Excluded for simplification. This emission source is assumed to be very small
		N ₂ O	Excluded	Excluded for simplification. This emission source is assumed to be very small
Emissions from thermal energy generation	CO ₂	Included	If thermal energy generation is included in the project activity	
	CH ₄	Excluded	Excluded for simplification. This emission source is assumed to be very small	
	N ₂ O	Excluded	Excluded for simplification. This emission source is assumed to be very small	

^a Project proponents wishing to neglect these emission sources shall follow the clarification in Annex 2 of EB 22 report which states that “magnitude of emission sources omitted in the calculation of project emissions and leakage effects (if positive) should be equal to or less than the magnitude of emission sources omitted in the calculation of baseline emissions”.



	Source	Gas		Justification / Explanation
	Direct emissions from the waste treatment processes.	N ₂ O	Included	May be an important emission source for composting activities. N ₂ O can be emitted from incineration, Syngas ^a produced, anaerobic digestion of waste and RDF/stabilized biomass combustion
		CO ₂	Included	CO ₂ emissions from incineration, gasification or combustion of fossil based waste shall be included. CO ₂ emissions from the decomposition or combustion of organic waste are not accounted ^b
		CH ₄	Included	The composting process may not be complete and result in anaerobic decay. CH ₄ leakage from the anaerobic digester and incomplete combustion in the flaring process are potential sources of project emissions. CH ₄ may be emitted from stacks ^a from incineration, the gasification process and the RDF/stabilized biomass combustion
	Emissions from waste water treatment	CO ₂	Excluded	CO ₂ emissions from the decomposition of organic waste are not accounted ^b
		CH ₄	Included	The wastewater treatment should not result in CH ₄ emissions, such as in anaerobic treatment; otherwise accounting for these emissions should be done
		N ₂ O	Excluded	Excluded for simplification. This emission source is assumed to be very small

Project emissions

The project emissions in year y are

$$PE_y = PE_{elec,y} + PE_{fuel, on-site,y} + PE_{c,y} + PE_{a,y} + PE_{g,y} + PE_{r,y} + PE_{i,y} + PE_{w,y} + PE_{co-firing,y} \quad (1)$$

Where:

- PE _{y} = Is the project emissions during the year y (tCO₂e)
- PE_{elec, y} = Is the emissions from electricity consumption on-site due to the project activity in year y (tCO₂e)
- PE_{fuel, on-site, y} = Is the emissions on-site due to fuel consumption on-site in year y (tCO₂e)
- PE _{c,y} = Is the emissions during from the composting process in year y (tCO₂e)
- PE _{a,y} = Is the emissions from the anaerobic digestion process in year y (tCO₂e)
- PE _{g,y} = Is the emissions from the gasification process in year y (tCO₂e)
- PE _{r,y} = Is the emissions from the combustion of RDF/stabilized biomass in year y (tCO₂e)

^b CO₂ emissions from the combustion or decomposition of *biomass* (see definition by the EB in Annex 8 of the EB's 20th meeting report) are not accounted as GHG emissions. Where the combustion or decomposition of biomass under a CDM project activity results in a decrease of carbon pools, such stock changes should be considered in the calculation of emission reductions. This is not the case for waste treatment projects.



- $PE_{i,y}$ = Is the emissions from waste incineration in year y (tCO₂e)
 $PE_{w,y}$ = Is the emissions from wastewater treatment in year y (tCO₂e)
 $PE_{co-firing,y}$ = Is the emissions from thermal energy generation/electricity generation from on-site fossil fuel consumption during co-firing in year y (tCO₂e)

Emissions from electricity use on site ($PE_{elec,y}$)

Where the project activity involves electricity consumption, CO₂ emissions are calculated as follows:

$$PE_{elec,y} = EG_{PJ,FF,y} * CEF_{elec} \quad (2)$$

Where:

- $EG_{PJ,FF,y}$ = Is the amount of electricity generated in an on-site fossil fuel fired power plant or consumed from the grid as a result of the project activity, measured using an electricity meter (MWh)
 CEF_{elec} = Is the carbon emissions factor for electricity generation in the project activity (tCO₂/MWh)

In cases where electricity is generated in an on-site fossil fuel fired power plant, project participants should use, as CEF_{elec} , the default emission factor for a diesel generator with a capacity of more than 200 kW for small-scale project activities (0.8 tCO₂/MWh, see AMS-I.D, Table I.D.1 in the simplified baseline and monitoring methodologies for selected small-scale CDM project activity categories).

In cases where electricity is purchased from the grid, the emission factor CEF_{elec} should be calculated according to the “Tool to calculate the emission factor for an electricity system”.

Note: Project emissions from electricity consumption do not need to be calculated in case this electricity is generated by the project activity from biogas, or syngas. In case of electricity generation from RDF/stabilized biomass or incineration, project emissions are estimated as per equations 12 and 13 or (14).

Furthermore, electricity consumption for composting should not be included in $EG_{PJ,FF,y}$, as this emission source is accounted for in the parameter $PE_{c,y}$.

If auxiliary fossil fuels need to be added into incinerator, emissions from its use shall be estimated by using equation 3 below.

Emissions from fuel use on-site ($PE_{fuel, on-site,y}$)

Project participants shall account for CO₂ emissions from any on-site fuel combustion (other than electricity generation, e.g. vehicles used on-site, heat generation, for starting the gasifier, auxiliary fossil fuels need to be added into incinerator, heat generation for mechanical/thermal treatment process, etc.). Emissions are calculated from the quantity of fuel used and the specific CO₂-emission factor of the fuel, as follows:

$$PE_{fuel, on-site,y} = F_{cons,y} * NCV_{fuel} * EF_{fuel} \quad (3)$$

Where:

- $PE_{fuel, on-site,y}$ = Is the CO₂ emissions due to on-site fuel combustion in year y (tCO₂)
 $F_{cons,y}$ = Is the fuel consumption on site in year y (l or kg)
 NCV_{fuel} = Is the net caloric value of the fuel (MJ/l or MJ/kg)
 EF_{fuel} = Is the CO₂ emissions factor of the fuel (tCO₂/MJ)



Local values should be preferred as default values for the net calorific values and CO₂ emission factors. If local values are not available, project participants may use IPCC default values for the net calorific values and CO₂ emission factors.

Note that fuel consumption for the purpose of composting should not be included in $F_{\text{cons},y}$, as this emission sources is accounted for in the parameter $PE_{c,y}$.

Emissions from composting ($PE_{c,y}$)

Project emissions associated with composting ($PE_{c,y}$) are calculated according to the methodological tool to estimate “Project and leakage emissions from composting”. $PE_{c,y}$ is equivalent to parameter $PE_{\text{COMP},y}$ in the tool.

$$PE_{e,y} = PE_{e,N_2O,y} + PE_{e,CH_4,y} \quad (4)$$

Where:

$PE_{e,N_2O,y}$	=	Is the N ₂ O emissions during the composting process in year y (tCO ₂ e)
$PE_{e,CH_4,y}$	=	Is the emissions during the composting process due to methane production through anaerobic conditions in year y (tCO ₂ e)

N₂O emissions

During the storage of waste in collection containers, as part of the composting process itself, and during the application of compost, N₂O emissions might be released. Based upon Schenk⁶ and others, a total loss of 42 mg N₂O-N per kg composted dry matter can be expected (from which 26.9 mg N₂O during the composting process). The dry matter content of compost is around 50% up to 65%.

Based on these values, project participants should use a default emission factor of 0.043 kg N₂O per tonne of compost for EF_{e,N_2O} and calculate emissions as follows:⁷

$$PE_{e,N_2O,y} = M_{\text{compost},y} * EF_{e,N_2O} * GWP_{N_2O} \quad (5)$$

Where:

$PE_{e,N_2O,y}$	=	Is the N ₂ O emissions from composting in year y (tCO ₂ e)
$M_{\text{compost},y}$	=	Is the total quantity of compost produced in year y (tonnes/a)
EF_{e,N_2O}	=	Is the emission factor for N ₂ O emissions from the composting process (tN ₂ O/t compost)
GWP_{N_2O}	=	Is the Global Warming Potential of nitrous oxide, (tCO ₂ /tN ₂ O)

CH₄ emissions

During the composting process, aerobic conditions are neither completely reached in all areas nor at all times. Pockets of anaerobic conditions— isolated areas in the composting heap where oxygen concentrations are so low that the biodegradation process turns anaerobic— may occur. The emission behaviour of such pockets is comparable to the anaerobic situation in a landfill. This is a potential emission source for methane similar to anaerobic conditions which occur in unmanaged landfills. The duration of the composting process is less than the duration of the crediting period. This is because of the fact that the

⁶ Manfred K. Schenk, Stefan Appel, Diemo Daum, “N₂O emissions during composting of organic waste”, Institute of Plant Nutrition University of Hannover, 1997.

⁷ Assuming 650 kg dry matter per ton of compost and 42 mg N₂O-N, and given the molecular relation of 44/28 for N₂O-N, an emission factor of 0.043 kg N₂O / tonne compost results.



compost may be subject to anaerobic conditions during its end use, which is not foreseen that it could be monitored. Assuming a residence time for the compost in anaerobic conditions equal to the crediting period is conservative. Through pre-determined sampling procedures the percentage of waste that degrades under anaerobic conditions can be determined. Using this percentage, project methane emissions from composting are calculated as follows:

$$PE_{e,CH_4,y} = MB_{compost,y} * S_{a,y} \quad (6)$$

Where:

- $PE_{e,CH_4,y}$ = Is the project methane emissions due to anaerobic conditions in the composting process in year y (tCO₂e)
- $S_{a,y}$ = Is the share of the waste that degrades under anaerobic conditions in the composting plant during year y (%)
- $MB_{compost,y}$ = Is the quantity of methane that would be produced in the landfill in the absence of the composting activity in year y (tCO₂e). $MB_{compost,y}$ is estimated by multiplying MB_y (unit of MB_y is tCO₂e) estimated from equation 23 by the fraction of waste diverted from the landfill, to the composting activity (f_e) relative to the total waste diverted from the landfill to all project activities (composting, gasification, anaerobic digestion and RDF/stabilized biomass, incineration)

Calculation of $S_{a,y}$

$S_{a,y}$ is determined by a combination of measurements and calculations. Bokhorst et al.⁸ and Richard et al.⁹ show that if oxygen content is below 5%–7.5%, aerobic composting processes are replaced by anaerobic processes. To determine the oxygen content during the process, project participants shall measure the oxygen content according to a predetermined sampling scheme and frequency.

These measurements should be undertaken for each year of the crediting period and recorded each year. The percentage of the measurements that show an oxygen content below 10% is presumed to be equal to the share of waste that degrades under anaerobic conditions (i.e. that degrades as if it were landfilled), hence the emissions caused by this share are calculated as project emissions ex post on an annual basis:

$$S_{a,y} = S_{OD,y} / S_{total,y} \quad (7)$$

Where:

- $S_{OD,y}$ = Is the number of samples per year with an oxygen deficiency (i.e. oxygen content below 10%)
- $S_{total,y}$ = Is the total number of samples taken per year, where $S_{total,y}$ should be chosen in a manner that ensures the estimation of $S_{a,y}$ with 20% uncertainty at a 95% confidence level

The produced compost can either be used as soil conditioner or disposed of in landfills. In case it is disposed of in landfills, CH₄ emissions are estimated through equation 23 using estimated weights of each waste type ($A_{ei,x}$). In case it is used as soil conditioner, its fate should be monitored as per the provisions of the monitoring methodology to ensure that it is not eventually disposed of in landfills. Otherwise, it should

⁸ Jan Bokhorst. Coen ter Berg – Mest & Compost Behandelen beoordelen & Toepassen (Eng: Manure & Compost – Treatment, judgement and use), Louis Bolk Instituut, Handbook under number LD8, Oktober 2001.

⁹ Tom Richard, Peter B. Woodbury, Cornell composting, operating fact sheet 4 of 10, Boyce Thompson Institute for Plant Research at Cornell University Cornell University.



be conservatively assumed that the compost is disposed of in landfills and accordingly emissions should be estimated as described above.

Emissions from anaerobic digestion ($PE_{a,y}$)

$$PE_{a,y} = PE_{a,l,y} + PE_{a,s,y} \quad (8)$$

Where:

- $PE_{a,l,y}$ = Is the CH₄ leakage emissions from the anaerobic digesters in year y (tCO₂e)
 $PE_{a,s,y}$ = Is the total emissions of N₂O and CH₄ from stacks of the anaerobic digestion process in year y (tCO₂e)

CH₄ Emissions from physical leakage from the anaerobic digester ($PE_{a,l,y}$)

A potential source of project emissions is the physical leakage of CH₄ from the anaerobic digester. Three options are provided for quantifying these emissions, in the following preferential order:

Option 1: Monitoring the actual quantity of the gas leakage;

Option 2: Applying an appropriate IPCC physical leakage default factor, justifying the selection:

$$PE_{a,l,y} = P_1 * M_{a,y} \quad (9)$$

Where:

- $PE_{a,l,y}$ = Is the leakage of methane emissions from the anaerobic digester in year y (tCO₂e)
 P_1 = Is the physical leakage factor from a digester (fraction)
 $M_{a,y}$ = Is the total quantity of methane produced by the digester in year y (tCO₂e)

Option 3: Applying a physical leakage factor of zero where advanced technology used by the project activity prevents any physical leakage. In such cases, the project proponent must provide the DOE with the details of the technology to prove that the zero leakage factor is justified.

Emissions from anaerobic digestion stacks ($PE_{a,s,y}$)

Biogas produced from the anaerobic digestion process may be either flared or used for energy generation. The final stack emissions (either from flaring or energy generation process) are monitored from the final stack and estimated as follows:

$$PE_{a,s,y} = SG_{a,y} * MC_{N_2O,a,y} * GWP_{N_2O} + SG_{a,y} * MC_{CH_4,a,y} * GWP_{CH_4} \quad (10)$$

Where:

- $PE_{a,s,y}$ = Is the total emissions of N₂O and CH₄ from stacks of the anaerobic digestion process in year y (tCO₂e)
 $SG_{a,y}$ = Is the total volume of stack gas from the anaerobic digestion in year y (m³/yr)
 $MC_{N_2O,a,y}$ = Is the monitored content of nitrous oxide in the stack gas from anaerobic digestion in year y (tN₂O/m³)
 GWP_{N_2O} = Is the Global Warming Potential of nitrous oxide (tCO₂e /tN₂O)
 $MC_{CH_4,a,y}$ = Is the monitored content of methane in the stack gas from anaerobic digestion in year y (tCH₄/m³)
 GWP_{CH_4} = Is the Global Warming Potential of methane (tCO₂e /tCH₄)

**Emissions from gasification ($PE_{g,y}$) or combustion of RDF/Stabilized Biomass ($PE_{r,y}$) or waste incineration ($PE_{i,y}$)**

The stack gas from the gasification process and the combustion of RDF¹⁰ may contain small amounts of methane and nitrous oxide. Moreover, fossil-based waste CO₂ emissions from the gasification process and the combustion of RDF should be accounted for.

$$PE_{g/r/i,y} = PE_{g/r/i,f,y} + PE_{g/r/i,s,y} \quad (11)$$

Where:

- $PE_{g/r/i,f,y}$ = Is the fossil-based waste CO₂ emissions from gasification, waste incineration or RDF/stabilized biomass combustion in year y (tCO₂e)
 $PE_{g/r/i,s,y}$ = Is the N₂O and CH₄ emissions from the final stacks from gasification, waste incineration or RDF/stabilized biomass combustion in year y (tCO₂e)

Emissions from fossil-based waste ($PE_{g/r/i,f,y}$)

The CO₂ emissions are calculated based on the monitored amount of fossil-based waste fed into the gasifier, waste incineration plant or RDF/stabilized biomass combustion, the fossil-derived carbon content, and combustion efficiency. The calculation of CO₂ derived from gasification/incineration of waste of fossil origin and combusting RDF/stabilized biomass including waste of fossil origin, is estimated using either of the following options:

Option 1:

$$PE_{g/r/i,f,y} = \sum_i A_i \times CCW_i \times FCF_i \times EF \times \frac{44}{12} \quad (12)$$

Where:

- $PE_{g/r/i,f,y}$ = Is the fossil-based waste CO₂ emissions from gasification/RDF-combustion/waste incineration in year y (tCO₂e)
 A_i = Is the amount of waste type i fed into the gasifier or RDF/stabilized biomass combustor or into the waste incineration plant (t/yr)
 CCW_i = Is the fraction of carbon content in waste type i (fraction)
 FCF_i = Is the fraction of fossil carbon in total carbon of waste type i (fraction)
 EF = Is the combustion efficiency for waste (fraction)
 $44/12$ = Is the conversion factor (tCO₂/tC)

The amount of waste type i fed into the gasifier or RDF/stabilized biomass combustor or into the waste incineration plant (A_i) will be continuously monitored or calculated as per the following equation:

$$A_i = A_{MSW,y} \frac{\sum_{n=1}^z P_{n,i,y}}{z} \quad (13)$$

¹⁰ RDF can be combusted to produce electricity, thermal energy or both (cogeneration).



Where:

- A_i = Is the amount of waste type i fed into the gasifier or RDF/stabilized biomass combustor or into the waste incineration plant (t/yr)
- $A_{MSW,y}$ = Is the amount of MSW fed into the gasifier or RDF/stabilized biomass combustor or into the waste incineration plant (t/yr)
- $pn_{j,y}$ = Is the weight fraction of the waste type i in the sample n collected during the year y
- Z = Number of samples collected during the year y

Option 2

$$PE_{g/tr/i,f,y} = A_{MSW,y} \times FCF_{MSW} \times EF \times \frac{44}{12} \quad (14)$$

Where:

- $PE_{g/tr/i,f,y}$ = Is the fossil-based waste CO₂ emissions from gasification/RDF-combustion/waste incineration in year y (tCO₂e)
- $A_{MSW,y}$ = Is the amount of MSW fed into the gasifier or RDF/stabilized biomass combustor or into the waste incineration plant(t/yr)
- FCF_{MSW} = Is the fraction of fossil carbon in MSW (fraction)
- EF = Is the combustion efficiency for waste (fraction)
- $44/12$ = Is the conversion factor (tCO₂/tC)

Emissions from gasification stacks or RDF/stabilized biomass combustion or waste incineration ($PE_{g/tr/i,s,y}$)

Emissions of N₂O and CH₄ may be estimated from either of the options given below:

Option 1:

$$PE_{g/tr/i,s,y} = SG_{g/tr,y} * MC_{N2O,g/tr/i,y} * GWP_{N2O} + SG_{g/tr/i,y} * MC_{CH4,g/tr/i,y} * GWP_{CH4} \quad (15)$$

Where:

- $PE_{g/tr/i,s,y}$ = Is the total emissions of N₂O and CH₄ from gasification, waste incineration or RDF/stabilized biomass combustion in year y (tCO₂e)
- $SG_{g/tr/i,y}$ = Is the total volume of stack gas from gasification, waste incineration or RDF/stabilized biomass combustion in year y (m³/yr)
- $MC_{N2O,g/tr/i,y}$ = Is the monitored content of nitrous oxide in the stack gas from gasification, waste incineration or RDF/stabilized biomass combustion in year y (tN₂O/m³)
- GWP_{N2O} = Is the Global Warming Potential of nitrous oxide (tCO₂e/tN₂O)
- $MC_{CH4,g/tr/i,y}$ = Is the monitored content of methane in the stack gas from gasification, waste incineration or RDF/stabilized biomass combustion in year y (tCH₄/m³)
- GWP_{CH4} = Is the Global Warming Potential of methane (tCO₂e /tCH₄)

**Option 2:**

$$PE_{g/r/i,s,y} = Q_{biomass,y} \cdot (EF_{N_2O} \cdot GWP_{N_2O} + EF_{CH_4} \cdot GWP_{CH_4}) \cdot 10^{-3} \quad (16)$$

Where:

- $Q_{biomass,y}$ = Is the amount of waste gasified, incinerated or RDF/stabilized biomass combusted in year y (tonnes/yr)
- EF_{N_2O} = Is the aggregate N_2O emission factor for waste combustion (kg N_2O /tonne of waste)
- EF_{CH_4} = Is the aggregate CH_4 emission factor for waste combustion (kg CH_4 /tonne of waste)

Tables 5.4 and 5.3, chapter 5, volume 5 of IPCC 2006 guidelines should be used to estimate EF_{N_2O} and EF_{CH_4} , respectively.

In case the RDF/stabilized biomass is used offsite, N_2O and CH_4 emissions should be accounted for as leakage and estimated as per one of the options given above.

If IPCC default emission factor is used, a conservativeness factor should be applied to account for the high uncertainty of the IPCC default values. The level of the conservativeness factor depends on the uncertainty range of the estimate for the IPCC default N_2O and CH_4 emission factor. Project participants shall select the appropriate conservativeness factor from Table 3 below and shall multiply the estimate for the N_2O/CH_4 emission factor with the conservativeness factor.

Table 3: Conservativeness factors

Estimated uncertainty range (%)	Assigned uncertainty band (%)	Conservativeness factor where higher values are more conservative
Less than or equal to 10	7	1.02
Greater than 10 and less than or equal to 30	20	1.06
Greater than 30 and less than or equal to 50	40	1.12
Greater than 50 and less than or equal to 100	75	1.21
Greater than 100	150	1.37

Emissions from wastewater treatment ($PE_{w,y}$)

If the project activity includes wastewater release, methane emissions shall be estimated. If the wastewater is treated using aerobic treatment process, the CH_4 emissions from wastewater treatment are assumed to be zero. If wastewater is treated anaerobically or released untreated, CH_4 emissions are estimated as follows:

$$PE_{CH_4,w,y} = Q_{COD,y} \cdot P_{COD,y} \cdot B_0 \cdot MCF_p \quad (17)$$

Where:

- $PE_{CH_4,w,y}$ = Methane emissions from the wastewater treatment in year y (t CH_4 /y)
- $Q_{COD,y}$ = Amount of wastewater treated anaerobically or released untreated from the project activity in year y (m³/yr), which shall be measured monthly and aggregately annually
- $P_{COD,y}$ = Chemical Oxygen Demand (COD) of wastewater (tCOD/m³), which will be measured monthly and averaged annually



- B_0 = Maximum methane producing capacity (tCH₄/tCOD)
 MCF_p = Methane conversion factor (fraction), preferably local specific value should be used. In absence of local values, MCF_p default values can be obtained from table 6.3, chapter 6, volume 4 from IPCC 2006 guidelines

IPCC 2006 guidelines specifies the value for B_0 as 0.25 kg CH₄/kg COD. Taking into account the uncertainty of this estimate, project participants should use a value of 0.265 kg CH₄/kg COD as a conservative assumption for B_0 .

In case of all the CH₄ are emitted into air directly, then:

$$PE_{w,y} = PE_{CH_4,w,y} \cdot GWP_{CH_4} \quad (18)$$

If flaring occurs, the “Tool to determine project emissions from flaring gases containing methane” should be used to estimate methane emissions. In this case, $PE_{CH_4,w,y}$ will be calculated ex-ante as per equation 1745, and then monitored during the crediting period.

Emissions from thermal energy generation/electricity generation (from on-site fossil fuel consumption during co-firing) ($PE_{co-firing,y}$)

Project participants shall account for CO₂ emissions associated to thermal energy generation/electricity if any from any on-site fossil fuel combustion during co-firing with waste (other than electricity use as mentioned above ($PE_{elec,y}$) and from fuel use on-site ($PE_{fuel, on-site,y}$)) and is calculated from the quantity of fossil fuel used for thermal energy generation/electricity generation and the specific CO₂ emission factor of the fossil fuel, as follows:

$$PE_{co-firing,y} = F_{co-firing,y} \cdot NCV_{co-firing} \cdot EF_{co-firing} \quad (19)$$

Where:

- $PE_{co-firing,y}$ = Is the CO₂ emissions due to thermal energy generation/electricity from on-site fossil fuel combustion in year y (tCO₂)
 $F_{co-firing,y}$ = Is the fossil fuel consumption for thermal energy generation/electricity in year y (l or kg)
 $NCV_{co-firing}$ = Is the net caloric value of the fossil fuel used for thermal energy generation (MJ/l or MJ/kg)
 $EF_{co-firing}$ = Is the CO₂ emissions factor of the fossil fuel used for thermal energy generation/electricity (tCO₂/MJ)

Baseline emissions

To calculate the baseline emissions project participants shall use the following equation:

$$BE_y = (MB_y - MD_{reg,y}) + BE_{EN,y} \quad (20)$$

Where:

- BE_y = Is the baseline emissions in year y (tCO₂e)
 MB_y = Is the methane produced in the landfill in the absence of the project activity in year y (tCO₂e)



$MD_{reg,y}$	=	Is methane that would be destroyed in the absence of the project activity in year y (t_4CO_2e)
$BE_{EN,y}$	=	Baseline emissions from generation of energy displaced by the project activity in year y (tCO_2e)

Adjustment Factor (AF)

In cases where regulatory or contractual requirements do not specify $MD_{reg,y}$, an Adjustment Factor (AF) shall be used and justified, taking into account the project context. In doing so, the project participant should take into account that some of the methane generated by the landfill may be captured and destroyed to comply with other relevant regulations or contractual requirements, or to address safety and odour concerns.

$$MD_{reg,y} = MB_y * AF \quad (21)$$

Where:

AF = Is Adjustment Factor for MB_y (%)

The parameter AF shall be estimated as follows:

- In cases where a specific system for collection and destruction of methane is mandated by regulatory or contractual requirements, the ratio between the destruction efficiency of that system and the destruction efficiency of the system used in the project activity shall be used;
- In cases where a specific percentage of the “generated” amount of methane to be collected and destroyed is specified in the contract or mandated by the regulation, this percentage divided by an assumed efficiency for the collection and destruction system used in the project activity shall be used.

The ‘Adjustment Factor’ shall be revised at the start of each new crediting period taking into account the amount of GHG flaring that occurs as part of common industry practice and/or regulation at that point in the future.

Rate of compliance

In cases where there are regulations that mandate the use of one of the project activity treatment options and which is not being enforced, the baseline scenario is identified as a gradual improvement of waste management practices to the acceptable technical options expected over a period of time to comply with the MSW Management Rules. The adjusted baseline emissions ($BE_{y,a}$) are calculated as follows:

$$BE_{y,a} = BE_y * (1 - RATE^{Compliance}_y) \quad (22)$$

Where:

BE_y = Is the CO_2 -equivalent emissions as determined from equation 2044

$RATE^{Compliance}_y$ = Is the state-level compliance rate of the MSW Management Rules in that year y . The compliance rate shall be lower than 50%; if it exceeds 50% the project activity shall receive no further credit

In such cases $BE_{y,a}$ should replace BE_y in Equation (2536) to estimate emission reductions.



The compliance ratio $RATE^{Compliance}_y$ shall be monitored *ex post* based on the official reports for instance annual reports provided by municipal bodies.

Methane generation from the landfill in the absence of the project activity (MB_y)

The amount of methane that is generated each year (MB_y) is calculated as per the latest version of the approved methodological tool “Emissions from solid waste disposal sites” “Tool to determine methane emissions avoided from disposal of waste at a solid waste disposal site” considering the following additional equation:

$$MB_y = BE_{CH_4,SWDS,y} \quad (23)$$

Where:

$BE_{CH_4,SWDS,y}$ = Is the methane generation from the landfill in the absence of the project activity at year y that is methane emissions avoided during the year y from preventing waste disposal at the solid waste disposal site during the period from the start of the project activity to the end of the year y (tCO_2e) as calculated using Application B in the methodological tool “Emissions from solid waste disposal sites” “Tool to determine methane emissions avoided from disposal of waste at a solid waste disposal site” The tool estimates methane generation adjusted for, using adjustment factor (f_y), any landfill gas in the baseline that would have been captured and destroyed to comply with relevant regulations or contractual requirements, or to address safety and odor concerns. As this is already accounted for in equation 2019, in this methodology, “ f_y ” in the tool shall be assigned a value 0

Note: Where for a particular year it cannot be demonstrated that the waste would have been disposed of in the landfill, the waste quantities prevented from disposal ($W_{j,x}$) in the tool should be assigned a value 0 (zero).

$A_{j,x}$ = Is the amount of organic waste type j prevented from disposal in the landfill in the year x (tonnes/year), this is the value to be used for variable $W_{j,x}$ in the methodological tool “Emissions from solid waste disposal sites” “Tool to determine methane emissions avoided from disposal of waste at a solid waste disposal site”

Baseline emissions from generation of energy

Scenario 1 (see Table 1 above)

$$BE_{EN,y} = BE_{elec,y} + BE_{thermal,y} \quad (24)$$

Where:

$BE_{elec,y}$ = Is the baseline emissions from electricity generated utilizing the biogas/syngas collected/RDF/stabilized biomass/combustion heat from incineration/stabilized biomass co-fired with fossil fuel in the project activity and exported to the grid or displacing onsite/offsite fossil fuel captive power plant (tCO_2e)

$BE_{thermal,y}$ = Is the baseline emissions from thermal energy produced utilizing the biogas/syngas collected/RDF/stabilized biomass/combustion heat from incineration/stabilized biomass co-fired with fossil fuel in the project activity displacing thermal energy from onsite/offsite fossil fuel fueled boiler (tCO_2e)



$$BE_{elec,y} = EG_{d,y} * CEF_d \quad (25)$$

Where:

- $EG_{d,y}$ = Is the amount of electricity generated utilizing the biogas/syngas collected/RDF/stabilized biomass/combustion heat from incineration/stabilized biomass co-fired with fossil fuel in the project activity and exported to the grid or displacing onsite/offsite fossil fuel captive power plant during the year y (MWh)
- CEF_d = Is the carbon emissions factor for the displaced electricity source in the project scenario (tCO₂/MWh)

Determination of CEF_d

Where the project activity involves electricity generation from the biogas/syngas/RDF/stabilized biomass/combustion heat from incineration/stabilized biomass co-fired with fossil fuel, CEF_d should be chosen as follows:

- In case the generated electricity from the biogas/syngas/RDF/stabilized biomass/combustion heat from incineration/stabilized biomass co-fired with fossil fuel displaces electricity that would have been generated by an on-site/off-site fossil fuel fired captive power plant in the baseline, project proponents shall estimate the emission factor as follows:

$$CEF_d = \frac{EF_{fuel,b}}{\epsilon_{gen,b}} * 3.6 \quad (26)$$

Where:

- $EF_{fuel,b}$ = Is the emission factor of baseline fossil fuel used, as identified in the baseline scenario identification procedure, expressed in tCO₂/GJ
- $\epsilon_{gen,b}$ = Is the efficiency of baseline power generation plant
- 3.6 = Equivalent of GJ energy in a MWh of electricity

To estimate electricity generation efficiency, project participants may use the highest value among the following three values as a conservative approach:

- (1) Measured efficiency prior to project implementation;
 - (2) Measured efficiency during monitoring;
 - (3) Data from manufacturer for efficiency at full load;
 - (4) Default efficiency of 60%.
- In case the generated electricity from the biogas/syngas/RDF/stabilized biomass/combustion heat from incineration/stabilized biomass co-fired with fossil fuel displaces electricity that would have been generated by other power plants in the grid in the baseline, CEF_d should be calculated according to the “Tool to calculate the emission factor for an electricity system”.



$$BE_{thermal,y} = \frac{Q_y}{\varepsilon_{boiler} \cdot NCV_{fuel}} \cdot EF_{fuel,b} \quad (27)$$

Where :

- Q_y = The quantity of thermal energy produced utilizing the biogas/syngas collected/RDF/stabilized biomass/combustion heat from incineration/stabilized biomass co-fired with fossil fuel in the project activity displacing thermal energy from onsite/offsite fossil fuel fueled boiler during the year y in GJ
- ε_{boiler} = The energy efficiency of the boiler used in the absence of the project activity to generate the thermal energy
- NCV_{fuel} = Net calorific value of fuel, as identified through the baseline identification procedure, used in the boiler to generate the thermal energy in the absence of the project activity in GJ per unit of volume or mass
- $EF_{fuel,b}$ = Emission factor of the fuel, as identified through the baseline identification procedure, used in the boiler to generate the thermal energy in the absence of the project activity in tons CO₂ per unit of volume or mass of the fuel

To estimate boiler efficiency, project participants may choose between the following two options:

Option A:

Use the highest value among the following three values as a conservative approach:

- (1) Measured efficiency prior to project implementation;
- (2) Measured efficiency during monitoring;
- (3) Manufacturer's information on the boiler efficiency.

Option B:

Assume a boiler efficiency of 100% based on the net calorific values as a conservative approach.

In determining the CO₂ emission factors (EF_{fuel}) of fuels, reliable local or national data should be used if available. Where such data is not available, IPCC default emission factors should be chosen in a conservative manner.

Scenario 2 (see Table 1 above):

Baseline emissions from electricity and heat cogeneration

Baseline emissions from electricity and heat cogeneration are calculated by multiplying electricity ($EG_{d,y}$) and heat supplied (Q_y) with the CO₂ emission factor of the fuel used by the cogeneration plant, as follows:

$$BE_{EN,y} = \frac{(EG_{d,y} \cdot 3.6) * 10^{-3} + Q_y}{\eta_{cogen}} \cdot EF_{fuel,c} \quad (28)$$



Where:

3.6	=	Conversion factor, expressed as TJ/GWh
$EF_{fuel,c}$	=	Is the CO ₂ emission factor per unit of energy of the fuel that would have been used in the baseline cogeneration plant in (tCO ₂ /TJ), obtained from reliable local or national data if available, otherwise, taken from the country specific IPCC 2006 default emission factors
Q_y	=	The quantity of thermal energy produced utilizing the biogas/syngas collected/RDF/stabilized biomass/combustion heat from incineration/stabilized biomass co-fired with fossil fuel in the project activity displacing thermal energy from cogeneration during the year y in TJ
$EG_{d,y}$	=	Is the amount of electricity generated utilizing the biogas/syngas collected/RDF/stabilized biomass/combustion heat from incineration/stabilized biomass co-fired with fossil fuel in the project activity displacing onsite/offsite cogeneration plant during the year y in GWh
η_{Cogen}	=	The efficiency of cogeneration plant that would have been used in the absence of the project activity

Efficiency of the cogeneration plant (η_{Cogen}) shall be one of the following:

- (1) Highest of the measured efficiencies of similar plants;
- (2) Highest of the efficiency values provided by two or more manufacturers for similar plants; or
- (3) Maximum efficiency of 90%, based on net calorific values.

Leakage

The sources of leakage considered in the methodology are CO₂ emissions from off-site transportation of waste materials in addition to CH₄ and N₂O emissions from the residual waste from the anaerobic digestion, gasification processes and processing/combustion of RDF. In case of waste incineration, leakage emissions from residual waste of MSW incinerator should be accounted for. Positive leakage that may occur through the replacement of fossil-fuel based fertilizers with organic composts are not accounted for. **If the project activity is exclusively composting, then $L_y = L_{COMP,y}$. Otherwise,** leakage emissions should be estimated from the following equation:

$$L_y = L_{t,y} + L_{r,y} + L_{i,y} + L_{s,y} + L_{COMP,y} \quad (29)$$

Where:

$L_{t,y}$	=	Is the leakage emissions from increased transport in year y (tCO ₂ e)
$L_{r,y}$	=	Is the leakage emissions from the residual waste from the anaerobic digester, the gasifier, the processing/combustion of RDF/stabilized biomass, or compost in case it is disposed of in landfills in year y (tCO ₂ e)
$L_{i,y}$	=	Is the leakage emissions from the residual waste from MSW incinerator in year y (tCO ₂ e)
$L_{s,y}$	=	Is the leakage emissions from end use of stabilized biomass
$L_{COMP,y}$	=	Leakage emissions associated with composting in year y (t CO₂e / yr)

**Emissions from transportation ($L_{t,y}$)**

The project may result in a change in transport emissions. This would occur when the waste is transported from waste collecting points, in the collection area, to the treatment facility, instead of to existing landfills. When it is likely that the transport emissions will increase significantly, such emissions should be incorporated as leakage. In this case, project participants shall document the following data in the CDM-PDD: an overview of collection points from where the waste will be collected, their approximate distance (in km) to the treatment facility, existing landfills and their approximate distance (in km) to the nearest end-user.

For calculations of the emissions, IPCC default values for fuel consumption and emission factors may be used. The CO₂ emissions are calculated from the quantity of fuel used and the specific CO₂-emission factor of the fuel for vehicles i to n , as follows:

$$L_{t,y} = \sum_{i=1}^n NO_{\text{vehicles},i,y} * DT_{i,y} * VF_{\text{cons},i} * NCV_{\text{fuel}} * D_{\text{fuel}} * EF_{\text{fuel}} \quad (30)$$

Where:

$NO_{\text{vehicles},i,y}$	=	Is the number of vehicles for transport with similar loading capacity
$DT_{i,y}$	=	Is the average additional distance travelled by vehicle type i compared to baseline in year y (km)
$VF_{\text{cons},i}$	=	Is the vehicle fuel consumption in litres per kilometre for vehicle type i (l/km)
NCV_{fuel}	=	Is the Calorific value of the fuel (MJ/Kg or other unit)
D_{fuel}	=	Is the fuel density (kg/l), if necessary
EF_{fuel}	=	Is the Emission factor of the fuel (tCO ₂ /MJ)

~~For transport of compost to the users, the same formula applies.~~

Emissions from residual waste from anaerobic digester, gasifier, and processing/combustion of RDF/stabilized biomass or compost in case it is disposed of in landfills ($L_{r,y}$)

For the residual waste from the anaerobic digestion, the gasification processes, and the processing/combustion of RDF/stabilized biomass the weight ($A_{ci,x}$) of each of the waste types i in year x should be estimated. Leakage emissions from this residual waste should be estimated using the determined weights as follows:

In case the residual waste is aerobically treated through composting, emissions shall be estimated as follows: per the methodological tool to estimate “Project and leakage emissions from composting”.

- ~~N₂O emissions shall be estimated using equation 5 replacing $M_{\text{compost},y}$ by the sum of the weights of different waste types ($A_{ei,x}$);~~
- ~~CH₄ emissions shall be estimated using the “Tool to determine methane emissions avoided from disposal of waste at a solid waste disposal site”. The value of variable $W_{j,x}$ is $A_{ei,x}$. The result should be multiplied by S_{LE} factor. S_{LE} is estimated as follows:~~

$$S_{LE} = S_{OD,LE} / S_{LE,total} \quad (31)$$



Where:

$S_{OD,LE}$ = Is the number of samples per year with an oxygen deficiency (i.e. oxygen content below 10%)

$S_{LE,total}$ = Is the total number of samples taken per year, where S_{total} should be chosen in a manner that ensures the estimation of S_a with 20% uncertainty at a 95% confidence level

$A_{ci,x}$ = Weight of each of the waste types i in year x

In case the residual waste or the compost is delivered to a landfill, CH₄ emissions are estimated through equation 23 using estimated weights of each waste type ($A_{ci,x}$). As a conservative approach, residual waste or compost can be assumed to only include a single waste type that was fed into the process (anaerobic digestion, the gasification processes, and the processing/combustion of RDF/stabilized biomass) which results in less emission reductions.

Leakage Emissions from the residual waste from MSW incineration ($L_{i,y}$)

In case of waste incineration, leakage emissions from the residual waste of MSW incinerator should be accounted for using the following equations:

If the residual waste from the incinerator contains up to 5% residual carbon then:

$$L_{i,y} = A_{residual} \cdot FC_{residual} \cdot \frac{44}{12} \quad (31)$$

If the residual waste from the incinerator contains more than 5% residual carbon¹¹ then:

$$L_{i,y} = A_{residual,y} \cdot 0.05 \cdot \frac{44}{12} + A_{residual,y} \cdot (FC_{residual} - 0.05) \cdot \frac{16}{12} \cdot 21 \quad (32)$$

Where:

$L_{i,y}$ = Is the leakage emissions from the residual waste of MSW incinerator in year y (tCO₂e)

$A_{residual,y}$ = Is the amount of the residual waste from the incinerator (t/yr)

$FC_{residual}$ = Is the fraction of residual carbon contained in the residual waste (%)

$\frac{44}{12}$ = Is a factor to convert from Carbon to Carbon Dioxide

$\frac{16}{12}$ = Is factor to convert from Carbon to methane

21 = Is the Global Warming Potential of methane (tCO₂/tCH₄)

Off-site Emissions from end use of the stabilized biomass ($L_{s,y}$)

Project proponents have to demonstrate that there is no emission associated to non-combustion end-use of stabilized biomass (SB) and that the SB is indeed stabilized. If SB is used as raw material in furniture, fertilizers or ceramic industry, no leakage other than transportation change is expected. Unless the project

¹¹ In this case, it is assumed that all the carbon in the residual waste will be converted to methane. This provision is included to offer an incentive for Project Proponents to operate their incinerator efficiently.



proponent can prove that SB for furniture industry will not be combusted in the end of its life cycle, to be conservative, the emissions will be considered using the same rationale as per equations 12 and 13 or 14.

For amount of RDF/stabilized biomass used off-site for which no sale invoices can be provided, and in cases where the project proponents cannot provide analysis of the capacity of RDF/stabilized biomass for moisture absorption, leakage emissions should be accounted for as follows:

Quantities of different types of waste input ($A_{j,x}$) to the RDF/biomass processing should be adjusted by an annual adjustment factor SA_y as follows:

$$A_{s,j,x} = SA_y * A_{j,x} \quad (33)$$

$$SA_y = \left(\frac{R_n}{R_t} \right) \quad (34)$$

Where:

- SA_y = Is an adjustment factor for a specific year
 R_n = Is the weight of RDF/stabilized biomass sold offsite for which no sale invoices can be provided (t/yr)
 R_t = Is the total weight of RDF/stabilized biomass produced (t/yr)

Annual leakage methane emissions ($L_{s,y}$) is calculated as per the latest version of the approved methodological tool “Emissions from solid waste disposal sites” “Tool to determine methane emissions avoided from disposal of waste at a solid waste disposal site”, considering the following additional equation and using the adjusted weights ($A_{s,j,x}$) of waste input to the RDF/stabilized biomass processing facility for variable $W_{j,x}$:

$$L_{s,y} = BE_{CH4,SWDS,y} \quad (35)$$

Where:

- $BE_{CH4,SWDS,y}$ = Is the methane generation from the landfill in the absence of the project activity, calculated as per the methodological tool “Emissions from solid waste disposal sites” “Tool to determine methane emissions avoided from disposal of waste at a solid waste disposal site”

Leakage emissions from composting ($LE_{COMP,y}$)

Leakage emissions associated with composting ($LE_{COMP,y}$) are calculated according to the methodological tool to estimate “Project and leakage emissions from composting”.

Emission Reductions

To calculate the emission reductions the project participant shall apply the following equation:

$$ER_y = BE_y - PE_y - L_y \quad (36)$$

Where:

- ER_y = Is the emissions reductions in year y (t CO_2e)
 BE_y = Is the emissions in the baseline scenario in year y (t CO_2e)
 PE_y = Is the emissions in the project scenario in year y (t CO_2e)
 L_y = Is the leakage in year y (t CO_2e)



If the sum of PE_y and L_y is smaller than 1% of BE_y in the first full operation year of a crediting period, the project participants may assume a fixed percentage of 1% for PE_y and L_y combined for the remaining years of the crediting period.

In the case that overall negative emission reductions arise in a year, ERs are not issued to project participants for the year concerned and in subsequent years, until emission reductions from subsequent years have compensated the quantity of negative emission reductions from the year concerned. (For example: if negative emission reductions of 30 tCO₂e occur in the year t and positive emission reductions of 100 tCO₂e occur in the year t+1, 0 CERs are issued for year t and only 70 CERs are issued for the year t+1.)

Changes required for methodology implementation in 2nd and 3rd crediting periods

No changes in the procedure are expected. If there have been changes in the regulations with respect to waste disposal or industries practices, the adjustment factor AF in the baseline emissions (used in equation 18 above) shall be re-estimated. Note, that adjustment will be needed at the time of renewal of the crediting period.

Data and parameters not monitored

Data / Parameter:	EF_{e,N_2O}
Data unit:	tN ₂ O/tonnes of compost
Description:	Emission factor for N ₂ O emissions from the composting process
Source of data:	Research literature
Measurement procedures (if any):	<i>Ex ante</i>
Any comment:	Default value of 0.043kg N ₂ O/t compost, after Schenk et al, 1997. The value itself is highly variable, but reference data shall be used

Data / Parameter:	Bo
Data unit:	tCH ₄ /tCOD
Description:	Maximum methane producing capacity
Source of data:	The source of data should be the following, in order of preference: project specific data, country specific data or IPCC default values. As per guidance from the Board, IPCC default values should be used only when country or project specific data are not available or difficult to obtain.
Measurement procedures (if any):	
Any comment:	A default value of 0.265 tCH ₄ /tCOD may be used

Data / Parameter:	MCF_p
Data unit:	%
Description:	Methane conversion factor (fraction)
Source of data:	The source of data should be the following, in order of preference: project specific data, country specific data or IPCC default values. As per guidance from the Board, IPCC default values should be used only when country or project specific data are not available or difficult to obtain



Measurement procedures (if any):	
Any comment:	Preferably local specific value should be used. In absence of local values, MCF_p default values can be obtained from table 6.3, chapter 6, volume 4 from IPCC 2006 guidelines

Data / Parameter:	ϵ_{boiler}
Data unit:	%
Description:	Energy Efficiency of boilers used for generating thermal energy in the absence of the project activity
Source of data:	Reference data or country specific data
Measurement procedures (if any):	To estimate boiler efficiency, project participants may choose between the following two options: Option A Use the highest value among the following three values as a conservative approach: <ol style="list-style-type: none"> 1. Measured efficiency prior to project implementation; 2. Measured efficiency during monitoring; 3. Manufacturer's information on the boiler efficiency. Option B Assume a boiler efficiency of 100% based on the net calorific values as a conservative approach.
Any comment:	Measured or estimated conservatively (e.g. using manufacturers' information on maximum efficiency). Applicable if baseline for exported energy is Scenario 1

Data / Parameter:	$\epsilon_{gen,b}$
Data unit:	%
Description:	Energy Efficiency of power plant that would have generated electricity, in absence of the project activity.
Source of data:	Reference data or country specific data
Measurement procedures (if any):	To estimate electricity generation efficiency, project participants may use the highest value among the following three values as a conservative approach: <ol style="list-style-type: none"> 1. Measured efficiency prior to project implementation; 2. Measured efficiency during monitoring; 3. Data from manufacturer for efficiency at full load; 4. Default efficiency of 60%.
Any comment:	Applicable if baseline for exported energy is Scenario 1



Data / Parameter:	η_{Cogen}
Data unit:	%
Description:	Efficiency of cogeneration plant that would have been used, in absence of the project activity
Source of data:	Manufacturer's data or information from similar plant operators
Measurement procedures (if any):	Efficiency of the cogeneration plant, (η_{Cogen}) shall be one of the following: <ol style="list-style-type: none"> 1. Highest of the measured efficiencies of similar plants; 2. Highest of the efficiency values provided by two or more manufacturers for similar plants; or 3. Maximum efficiency of 90%, based on net calorific values
Any comment:	Applicable if baseline for energy generation is Scenario 2

Data / Parameter:	$EF_{\text{fuel,b}}$
Data unit:	tCO ₂ /MJ
Description:	Emission factor of baseline fossil fuel used in the boiler, as identified in the baseline scenario identification
Source of data:	The source of data should be the following, in order of preference: project specific data, country specific data or IPCC default values. As per guidance from the Board, IPCC default values should be used only when country or project specific data are not available or difficult to obtain
Measurement procedures (if any):	
Any comment:	

Data / Parameter:	$EF_{\text{fuel,c}}$
Data unit:	tCO ₂ /MJ
Description:	Emission factor of baseline fossil fuel used in the cogeneration plant, as identified in the baseline scenario identification
Source of data:	The source of data should be the following, in order of preference: project specific data, country specific data or IPCC default values. As per guidance from the Board, IPCC default values should be used only when country or project specific data are not available or difficult to obtain
Measurement procedures (if any):	
Any comment:	



III. MONITORING METHODOLOGY

Data and parameters monitored

Data / Parameter:	$EG_{PJ,FF,v}$
Data unit:	MWh
Description:	Amount of electricity generated in an on-site fossil fuel fired power plant or consumed from the grid as a result of the project activity
Source of data:	Electricity meter
Measurement procedures (if any):	
Monitoring frequency:	Continuous
QA/QC procedures:	Electricity meter will be subject to regular (in accordance with stipulation of the meter supplier) maintenance and testing to ensure accuracy. The readings will be double checked by the electricity distribution company
Any comment:	

Data / Parameter:	CEF_{elec}
Data unit:	tCO ₂ /MWh
Description:	Emission factor for the production of electricity in the project activity
Source of data:	Official utility documents
Measurement procedures (if any):	Calculated according to the “Tool to calculate the emission factor for an electricity system”, or as diesel default factor according to AMS I.D, Table I.D.1, if the conditions of the table are fulfilled or according to data from captive power plant, if any
Monitoring frequency:	Annually or <i>ex ante</i>
QA/QC procedures:	Calculated as per appropriate methodology at start of crediting period
Any comment:	

Data / Parameter:	$F_{cons,y}$
Data unit:	mass or volume units of fuel
Description:	Fuel consumption on-site during year <i>y</i> of the crediting period
Source of data:	Purchase invoices and/or metering
Measurement procedures (if any):	
Monitoring frequency:	Annually
QA/QC procedures:	The amount of fuel will be derived from the paid fuel invoices (administrative obligation)
Any comment:	This parameter includes the auxiliary fossil fuels that need to be added in the incinerator or used for mechanical or thermal treatment process



Data / Parameter:	NCV_{fuel}
Data unit:	MJ/mass or volume units of fuel
Description:	Net calorific value of fuel
Source of data:	The source of data should be the following, in order of preference: project specific data, country specific data or IPCC default values. As per guidance from the Board, IPCC default values should be used only when country or project specific data are not available or difficult to obtain
Measurement procedures (if any):	
Monitoring frequency:	Annually or <i>ex ante</i>
QA/QC procedures:	
Any comment:	

Data / Parameter:	EF_{fuel}
Data unit:	tCO ₂ /MJ
Description:	Emission factor of the fuel
Source of data:	The source of data should be the following, in order of preference: project specific data, country specific data or IPCC default values. As per guidance from the Board, IPCC default values should be used only when country or project specific data are not available or difficult to obtain
Measurement procedures (if any):	
Monitoring frequency:	Annually or <i>ex ante</i>
QA/QC procedures:	
Any comment:	

Data / Parameter:	$M_{compost,y}$
Data unit:	tonnes
Description:	Total quantity of compost produced in year y
Source of data:	Plant records
Measurement procedures (if any):	
Monitoring frequency:	Annually
QA/QC procedures:	Weighed on calibrated scale; also cross check with sales of compost
Any comment:	The produced compost will be trucked off from site. All trucks leaving site will be weighed. Possible temporary storage of compost will be weighed as well or not taken into account for calculated carbon credits



Data / Parameter:	P_1
Data unit:	fraction
Description:	Leakage of methane emissions from anaerobic digester
Source of data:	IPCC or project participant
Measurement procedures (if any):	
Monitoring frequency:	Annually or <i>ex ante</i>
QA/QC procedures:	The value itself is highly variable, but reference data shall be used, as well as measurement by project participants
Any comment:	

Data / Parameter:	$M_{a,y}$
Data unit:	tCO ₂ /year
Description:	Total methane produced from anaerobic digester
Source of data:	Project participants
Measurement procedures (if any):	
Monitoring frequency:	Continuous
QA/QC procedures:	Data can be checked from usage records
Any comment:	This quantity is necessary to calculate the leakage of methane from the digester which has a default leakage of 15%

Data / Parameter:	$SG_{a,y}$
Data unit:	m ³ /yr
Description:	Stack gas volume flow rate
Source of data:	Project participants
Measurement procedures (if any):	
Monitoring frequency:	Continuous or periodic (at least quarterly)
QA/QC procedures:	Maintenance and calibration of equipment will be carried out according to internationally recognised procedures. Where laboratory work is outsourced, one which follows rigorous standards shall be selected
Any comment:	The stack gas flow rate is either directly measured or calculated from other variables where direct monitoring is not feasible. Where there are multiple stacks of the same type, it is sufficient to monitor one stack of each type. The stack gas volume flow rate may be estimated by summing the inlet biogas and air flow rates and adjusting for stack temperature. Air inlet flow rate should be estimated by direct measurement using a flow meter



Data / Parameter:	$MC_{N_2O,a,y}$
Data unit:	tN_2O/m^3
Description:	Concentration of N_2O in stack gas
Source of data:	Project participants
Measurement procedures (if any):	
Monitoring frequency:	At least quarterly
QA/QC procedures:	Maintenance and calibration of equipment will be carried out according to internationally recognised procedures. Where laboratory work is outsourced, one which follows rigorous standards shall be selected
Any comment:	More frequent sampling is encouraged

Data / Parameter:	$MC_{CH_4,a,y}$
Data unit:	tCH_4/m^3
Description:	Concentration of CH_4 in stack gas
Source of data:	Project Participants
Measurement procedures (if any):	
Monitoring frequency:	At least quarterly
QA/QC procedures:	Maintenance and calibration of equipment will be carried out according to internationally recognised procedures. Where laboratory work is outsourced, one which follows rigorous standards shall be selected
Any comment:	More frequent sampling is encouraged

Data / Parameter:	$A_{MSW,y}$
Data unit:	tonnes/yr
Description:	Amount of MSW fed into the gasifier or RDF/stabilized biomass combustor or into the waste incineration plant
Source of data:	Project participants
Measurement procedures (if any):	Measured with calibrated scales/load cells
Monitoring frequency:	Continuously, aggregated at least annually
QA/QC procedures:	
Any comment:	



Data / parameter:	$P_{n,i,y}$
Data unit:	-
Description:	Weight fraction of the waste type i in the sample n collected during the year y
Source of data:	Sample measurements by project participants
Measurement procedures (if any):	
Monitoring frequency:	The size and frequency of sampling should be statistically significant with a maximum uncertainty range of 20% at a 95% confidence level. As a minimum, sampling should be undertaken four times per year
QA/QC procedures:	
Any comment:	

Data / Parameter:	z
Data unit:	-
Description:	Number of samples collected during the year y
Source of data:	Project participants
Measurement procedures (if any):	
Monitoring frequency:	Continuously, aggregated annually
QA/QC procedures:	
Any comment:	

Data / Parameter:	CCW_i
Data unit:	Fraction
Description:	Fraction of carbon content in waste type i
Source of data:	IPCC or other reference data
Measurement procedures (if any):	
Monitoring frequency:	Annually
QA/QC procedures:	
Any comment:	



Data / Parameter:	FCF_i
Data unit:	fraction
Description:	Faction of fossil carbon in total carbon of waste type <i>i</i>
Source of data:	Sample measurements by project participants
Measurement procedures (if any):	The following standards should be used to estimate fossil carbon fraction of waste type <i>i</i> : <ul style="list-style-type: none"> • ASTM D6866-08: “Standard Test Methods for Determining the Biobased Content of Solid, Liquid, and Gaseous Samples Using Radiocarbon Analysis”; • ASTM D7459-08: “Standard Practice for Collection of Integrated Samples for the Speciation of Biomass (Biogenic) and Fossil-Derived Carbon Dioxide Emitted from Stationary Emissions Sources”
Monitoring frequency:	The size and frequency of sampling should be statistically significant with a maximum uncertainty range of 20% at a 95% confidence level. As a minimum, sampling should be undertaken four times per year
QA/QC procedures:	
Any comment:	

Data / Parameter:	FCF_{MSW}
Data unit:	Fraction
Description:	Fraction of fossil carbon in MSW
Source of data:	Sample measurements by project participants
Measurement procedures (if any):	The following standards should be used: <ul style="list-style-type: none"> • ASTM D6866-08: “Standard Test Methods for Determining the Biobased Content of Solid, Liquid, and Gaseous Samples Using Radiocarbon Analysis”; • ASTM D7459-08: “Standard Practice for Collection of Integrated Samples for the Speciation of Biomass (Biogenic) and Fossil-Derived Carbon Dioxide Emitted from Stationary Emissions Sources”
Monitoring frequency:	The size and frequency of sampling should be statistically significant with a maximum uncertainty range of 20% at a 95% confidence level. As a minimum, sampling should be undertaken four times per year. Samples need to be representative of all categories of waste. DOEs should check the consistency between the sample composition sent to labs for determining fossil carbon in waste and the actual waste received on site. Project proponents are required to keep records of the composition of the waste sample sent for testing. Lab results reports for fossil carbon should also include the composition of the waste sample that was tested
QA/QC procedures:	
Any comment:	



Data / Parameter:	EF
Data unit:	Fraction
Description:	Combustion efficiency for waste
Source of data:	The source of data should be the following, in order of preference: project specific data, country specific data or IPCC default values. As per guidance from the Board, IPCC default values should be used only when country or project specific data are not available or difficult to obtain
Measurement procedures (if any):	
Monitoring frequency:	Annually
QA/QC procedures:	
Any comment:	

Data / Parameter:	$SG_{g/t/i,y}$
Data unit:	m^3/yr
Description:	Total volume of stack gas from gasification, waste incineration or RDF/stabilized biomass combustion in year y
Source of data:	Project site
Measurement procedures (if any):	
Monitoring frequency:	Continuous or periodic (at least quarterly)
QA/QC procedures:	
Any comment:	The stack gas flow rate is either directly measured or calculated from other variables where direct monitoring is not feasible. Where there are multiple stacks of the same type, it is sufficient to monitor one stack of each type. The stack gas volume flow rate may be estimated by summing the inlet biogas and air flow rates and adjusting for stack temperature. Air inlet flow rate should be estimated by direct measurement using a flow meter

Data / Parameter:	$MC_{N_2O,g/t/i,y}$
Data unit:	tN_2O/m^3
Description:	Monitored content of nitrous oxide in the stack gas from gasification, waste incineration or RDF combustion in year y
Source of data:	Project site
Measurement procedures (if any):	
Monitoring frequency:	At least quarterly
QA/QC procedures:	
Any comment:	More frequent sampling is encouraged



Data / Parameter:	$MC_{CH_4, g/t/i, y}$
Data unit:	tCH_4/m^3
Description:	Monitored content of methane in the stack gas from gasification, waste incineration or RDF/stabilized combustion in year y
Source of data:	Project site
Measurement procedures (if any):	
Monitoring frequency:	At least quarterly
QA/QC procedures:	
Any comment:	More frequent sampling is encouraged

Data / Parameter:	MB_y
Data unit:	tCH_4
Description:	Methane produced in the landfill in the absence of the project activity in year y
Source of data:	Calculated as per the methodological tool “Emissions from solid waste disposal sites” “Tool to determine methane emissions avoided from disposal of waste at a solid waste disposal site”
Measurement procedures (if any):	As per the methodological tool “Emissions from solid waste disposal sites” “Tool to determine methane emissions avoided from disposal of waste at a solid waste disposal site”
Monitoring frequency:	As per the methodological tool “Emissions from solid waste disposal sites” “Tool to determine methane emissions avoided from disposal of waste at a solid waste disposal site”
QA/QC procedures:	As per the methodological tool “Emissions from solid waste disposal sites” “Tool to determine methane emissions avoided from disposal of waste at a solid waste disposal site”
Any comment:	-

Data / Parameter:	AF
Data unit:	%
Description:	Methane destroyed due to regulatory or other requirements
Source of data:	Local and/or national authorities
Measurement procedures (if any):	
Monitoring frequency:	At renewal of crediting period
QA/QC procedures:	Data are derived from or based upon local or national guidelines, so QA/QC-procedures for these data are not applicable
Any comment:	Changes in regulatory requirements, relating to the baseline landfill(s) need to be monitored in order to update the adjustment factor (AF), or directly MD_{reg} . This is done at the beginning of each crediting period



Data / Parameter:	$EG_{d,y}$
Data unit:	MWh
Description:	Amount of electricity generated utilizing the biogas/syngas collected/RDF/stabilized biomass/combustion heat from incineration/stabilized biomass co-fired with fossil fuel in the project activity displacing electricity in the baseline during the year y
Source of data:	Electricity meter
Measurement procedures (if any):	
Monitoring frequency:	Continuous
QA/QC procedures:	
Any comment:	

Data / Parameter:	CEF_d
Data unit:	tCO ₂ /MWh
Description:	Emission factor of displaced electricity by the project activity
Source of data:	Captive power plant: estimated as per equation 2326 Grid: as per the “Tool to calculate the emission factor for an electricity system”
Measurement procedures (if any):	
Monitoring frequency:	Annually
QA/QC procedures:	
Any comment:	

Data / Parameter:	$RATE^{Compliance}_y$
Data unit:	Number
Description:	Rate of compliance
Source of data:	Municipal bodies
Measurement procedures (if any):	The compliance rate is based on the annual reporting of the municipal bodies issuing these reports. The state-level aggregation involves all landfill sites in the country. If the rate exceeds 50%, no CERs can be claimed
Monitoring frequency:	Annual
QA/QC procedures:	
Any comment:	



Data / Parameter:	$NO_{\text{vehicles},i,y}$
Data unit:	Number
Description:	Vehicles per carrying capacity per year
Source of data:	Counting
Measurement procedures (if any):	Counter should accumulate the number of trucks per carrying capacity
Monitoring frequency:	Annually
QA/QC procedures:	Number of vehicles must match with total amount of sold compost. Procedures will be checked regularly by DOE
Any comment:	

Data / Parameter:	$DT_{i,y}$
Data unit:	km
Description:	Average additional distance travelled by vehicle type i compared to the baseline in year y
Source of data:	Expert estimate
Measurement procedures (if any):	
Monitoring frequency:	Annually
QA/QC procedures:	Assumption to be approved by DOE
Any comment:	

Data / Parameter:	$VF_{\text{cons},i}$
Data unit:	L/km
Description:	Vehicle fuel consumption in litres per kilometre for vehicle type i
Source of data:	Fuel consumption record
Measurement procedures (if any):	
Monitoring frequency:	Annually
QA/QC procedures:	
Any comment:	



Data / Parameter:	D_{fuel}
Data unit:	kg/L
Description:	Density of fuel
Source of data:	The source of data should be the following, in order of preference: project specific data, country specific data or IPCC default values. As per guidance from the Board, IPCC default values should be used only when country or project specific data are not available or difficult to obtain
Measurement procedures (if any):	
Monitoring frequency:	Annually or <i>ex ante</i>
QA/QC procedures:	
Any comment:	Not necessary if NCV_{fuel} is demonstrated on a per liter basis

Data / Parameter:	$Q_{\text{biomass},y}$
Data unit:	tonne/yr
Description:	Amount of waste gasified, incinerated or RDF/stabilized biomass combusted in year <i>y</i>
Source of data:	
Measurement procedures (if any):	All produced stabilized biomass will be trucked off from site. All trucks leaving site will be weighed. Possible temporary storage of stabilized biomass will be weighed as well or not taken into account for calculated carbon credits
Monitoring frequency:	
QA/QC procedures:	
Any comment:	

Data / Parameter:	$EF_{\text{N}_2\text{O}}$
Data unit:	kgN ₂ O/tonne waste (dry)
Description:	Aggregate N ₂ O emission factor for waste incineration
Source of data:	As per guidance from the Board, IPCC default values should be used only when country or project specific data are not available or difficult to obtain
Measurement procedures (if any):	
Monitoring frequency:	
QA/QC procedures:	
Any comment:	



Data / Parameter:	EF_{CH_4}
Data unit:	KgCH ₄ /tonne waste (dry)
Description:	Aggregate CH ₄ emission factor for waste incineration
Source of data:	As per guidance from the Board, IPCC default values should be used only when country or project specific data are not available or difficult to obtain
Measurement procedures (if any):	
Monitoring frequency:	
QA/QC procedures:	
Any comment:	

Data / Parameter:	$S_{a,y}$
Data unit:	%
Description:	Share of the waste that degrades under anaerobic conditions in the composting plant during year y
Source of data:	
Measurement procedures (if any):	See $S_{total,y}$
Monitoring frequency:	Weekly
QA/QC procedures:	O ₂ measurement instrument will be subject to periodic calibration (in accordance with stipulation of instrument supplier). Measurement itself to be done by using a standardised mobile gas detection instrument. A statistically significant sampling procedure will be set up that consists of multiple measurements throughout the different stages of the composting process according to a predetermined pattern (depths and scatter) on a weekly basis
Any comment:	Used to determine percentage of compost material that behaves anaerobically

Data / Parameter:	$S_{OD,y}$
Data unit:	Number
Description:	Number of samples with oxygen deficiency (i.e. oxygen content below 10%)
Source of data:	Oxygen measurement device
Measurement procedures (if any):	See $S_{total,y}$
Monitoring frequency:	Weekly
QA/QC procedures:	O ₂ measurement instrument will be subject to periodic calibration (in accordance with stipulation of instrument supplier). Measurement itself to be done by using a standardised mobile gas detection instrument. A statistically significant sampling procedure will be set up that consists of multiple measurements throughout the different stages of the composting process according to a predetermined pattern (depths and scatter) on a weekly basis
Any comment:	Samples with oxygen content <10%. Weekly measurements throughout the year but accumulated once per year only



Data / Parameter:	$S_{total,y}$
Data unit:	Number
Description:	Number of samples
Source of data:	Oxygen measurement device
Measurement procedures (if any):	Statistically significant
Monitoring frequency:	Weekly
QA/QC procedures:	O ₂ -measurement instrument will be subject to periodic calibration (in accordance with stipulation of instrument supplier). Measurement itself to be done by using a standardised mobile gas detection instrument. A statistically significant sampling procedure will be set up that consists of multiple measurements throughout the different stages of the composting process according to a predetermined pattern (depths and scatter) on a weekly basis
Any comment:	Total number of samples taken per year, where $S_{total,y}$ should be chosen in a manner that ensures estimation of $S_{a,y}$ with 20% uncertainty at 95% confidence level. To determine the oxygen content during the process, project participants shall measure the oxygen content according to a predetermined sampling scheme and frequency. These measurements should be undertaken for each year of the crediting period and recorded each year

Data / Parameter:	S_{LE}
Data unit:	%
Description:	Share of samples anaerobic
Source of data:	
Measurement procedures (if any):	See $S_{LE,total}$
Monitoring frequency:	Weekly
QA/QC procedures:	O ₂ -measurement instrument will be subject to periodic calibration (in accordance with stipulation of instrument supplier). Measurement itself to be done by using a standardised mobile gas detection instrument. A statistically significant sampling procedure will be set up that consists of multiple measurements throughout the different stages of the composting process according to a predetermined pattern (depths and scatter) on a daily basis
Any comment:	Used to determine percentage of compost material that behaves anaerobically



Data / Parameter:	$S_{OD,LE}$
Data unit:	Number
Description:	Number of samples with oxygen deficiency
Source of data:	Oxygen measurement device
Measurement procedures (if any):	See $S_{LE,total}$
Monitoring frequency:	Weekly
QA/QC procedures:	O ₂ measurement instrument will be subject to periodic calibration (in accordance with stipulation of instrument supplier). Measurement itself to be done by using a standardised mobile gas detection instrument. A statistically significant sampling procedure will be set up that consists of multiple measurements throughout the different stages of the composting process according to a predetermined pattern (depths and scatter) on a daily basis
Any comment:	Samples with oxygen content <10%. Weekly measurements throughout the year but accumulated once per year only

Data / Parameter:	$S_{LE,total}$
Data unit:	Number
Description:	Number of samples
Source of data:	Oxygen measurement device
Measurement procedures (if any):	Statistically significant
Monitoring frequency:	Weekly
QA/QC procedures:	O ₂ measurement instrument will be subject to periodic calibration (in accordance with stipulation of instrument supplier). Measurement itself to be done by using a standardised mobile gas detection instrument. A statistically significant sampling procedure will be set up that consists of multiple measurements throughout the different stages of the composting process according to a predetermined pattern (depths and scatter) on a daily basis
Any comment:	Total number of samples taken per year, where $S_{LE,total}$ should be chosen in a manner that ensures estimation of S_{LE} with 20% uncertainty at 95% confidence level

Data / Parameter:	Degradability analysis
Data unit:	
Description:	Project proponent shall provide degradability analysis on an annual basis to demonstrate that the methane generation in the life-cycle of the SB is negligible
Source of data:	Project site
Measurement procedures (if any):	Measurement of absorption capacity for moisture of SB according to appropriate standards
Monitoring frequency:	Annually
QA/QC procedures:	
Any comment:	If the PPs produce different types of SB, they should provide this analysis for each SB type separately



Data / Parameter:	Amount of RDF/stabilized biomass used outside the project boundary
Data unit:	Tons
Description:	Project Proponents shall monitor the amount of the RDF/stabilized biomass sold for use outside of the project boundary
Source of data:	Project Site
Measurement procedures (if any):	Sale invoices of the RDF/stabilized biomass should be kept at the project site. They should contain Customer contact details, physical location of delivery, type, amount (in tons) and purpose of stabilized biomass (use as fuel or as material in furniture etc.). A list of customers and delivered SD amount should be kept at the project site
Monitoring frequency:	Weekly
QA/QC procedures:	
Any comment:	

Data / Parameter:	Temperature of the thermal treatment process
Data unit:	
Description:	The thermal treatment process (dehydration) occurs under controlled conditions (up to 300 degrees Celsius)
Source of data:	Project site
Measurement procedures (if any):	
Monitoring frequency:	
QA/QC procedures:	
Any comment:	

Data / Parameter:	$A_{j,x}$
Data unit:	tonnes/yr
Description:	Amount of organic waste type j prevented from disposal in the landfill in the year x (tonnes/year)
Source of data:	Project participants
Measurement procedures (if any):	Weighbridge
Monitoring frequency:	Annually
QA/QC procedures:	Weighbridge will be subject to periodic calibration (in accordance with stipulation of the weighbridge supplier)
Any comment:	



Data / Parameter:	$A_{ci,x}$
Data unit:	tonnes/yr
Description:	Amount of residual waste type 'ci' from anaerobic digestion, gasifier or processing/combustion of RDF and stabilized biomass
Source of data:	Project participants
Measurement procedures (if any):	Weighbridge
Monitoring frequency:	Annually
QA/QC procedures:	Weighbridge will be subject to periodic calibration (in accordance with stipulation of the weighbridge supplier)
Any comment:	

Data / Parameter:	R_n
Data unit:	tonnes/yr
Description:	Weight of RDF/stabilized biomass sold offsite for which no sale invoices can be provided
Source of data:	Project participants
Measurement procedures (if any):	Weighbridge
Monitoring frequency:	Annually
QA/QC procedures:	Weighbridge will be subject to periodic calibration (in accordance with stipulation of the weighbridge supplier)
Any comment:	

Data / Parameter:	R_t
Data unit:	tonnes/yr
Description:	Total weight of RDF/stabilized biomass produced (t/yr)
Source of data:	Project participants
Measurement procedures (if any):	Weighbridge
Monitoring frequency:	Annually
QA/QC procedures:	Weighbridge will be subject to periodic calibration (in accordance with stipulation of the weighbridge supplier)
Any comment:	

Data / Parameter:	$A_{residual}$
Data unit:	tonnes/yr
Description:	The amount of the residual waste from the incinerator
Source of data:	Project participants
Measurement procedures (if any):	Weighbridge
Monitoring frequency:	Aggregated at least annually



QA/QC procedures:	
Any comment:	Weighbridge will be subject to periodic calibration (in accordance with stipulation of the weighbridge supplier)

Data / Parameter:	FC_{residual}
Data unit:	%
Description:	Fraction of residual carbon in the residual waste of MSW incinerator
Source of data:	Sample measurements by project participants
Measurement procedures (if any):	
Monitoring frequency:	The size and frequency of sampling should be statistically significant with a maximum uncertainty range of 20% at a 95% confidence level. As a minimum, sampling should be undertaken four times per year
QA/QC procedures:	
Any comment:	

Data / Parameter:	$Q_{\text{COD},y}$
Data unit:	m^3/yr
Description:	Amount of waste waster treated anaerobically or released untreated from the project activity in year y
Source of data:	Measured value by flow meter
Measurement procedures (if any):	-
Monitoring frequency:	Monthly aggregated annually
QA/QC procedures:	The monitoring instruments will be subject to regular maintenance and testing to ensure accuracy
Any comment:	If the wastewater is treated aerobically, emissions are assumed to be zero, and hence this parameter does not need to be monitored

Data / Parameter:	$P_{\text{COD},y}$
Data unit:	tCOD/m^3
Description:	Chemical Oxygen Demand (COD) of wastewater
Source of data:	Measured value by purity meter
Measurement procedures (if any):	-
Monitoring frequency:	Monthly and averaged annually
QA/QC procedures:	The monitoring instruments will be subject to regular maintenance and testing to ensure accuracy
Any comment:	If the wastewater is treated aerobically, emissions are assumed to be zero, and hence this parameter does not need to be monitored



Data / Parameter:	$f_{c/g/d/r/i}$
Data unit:	%
Description:	Fraction of waste diverted, from the landfill to all project activities: composting/gasification/anaerobic digestion/RDF/stabilized biomass/incineration
Source of data:	Plant records
Measurement procedures (if any):	
Monitoring frequency:	Monthly
QA/QC procedures:	
Any comment:	

Data / Parameter:	Q_v
Data unit:	TJ
Description:	Net quantity of thermal energy supplied by the project activity in year y
Source of data:	Steam meter
Measurement procedures (if any):	-In case of steam meter: The enthalpy of steam and feed water will be determined at measured temperature and pressure and the enthalpy difference will be multiplied with quantity measured by steam meter. -In case of hot air: the temperature, pressure and mass flow rate will be measured.
Monitoring frequency:	Monthly
QA/QC procedures:	In case of monitoring of steam, it will be calibrated for pressure and temperature of steam at regular intervals. The meter shall be subject to regular maintenance and testing to ensure accuracy.
Any comment:	The dedicated quantity of thermal energy generated for heat supply or cogeneration by the project activity if included

Data / Parameter:	Amount of compost produced
Data unit:	Tons
Description:	Project Proponents shall monitor the amount of the compost produced from the composting treatment process
Source of data:	Project site
Measurement procedures (if any):	Sales invoices of the compost should be kept at the project site. They should contain customer contact details, physical location of delivery, type, amount (in tons) and the use of compost. A list of customers and delivered SD amount should be kept at the project site
Monitoring frequency:	Weekly
QA/QC procedures:	
Any comment:	



Data / Parameter:	-
Data unit:	MJ
Description:	Energy generated by auxiliary fossil fuel added in the incinerator
Source of data:	Project site
Measurement procedures (if any):	This parameter will be estimated multiplying the amount of auxiliary fossil fuel added in the incinerator to the net calorific value of this auxiliary fossil fuel
Monitoring frequency:	Annually
QA/QC procedures:	
Any comment:	This parameter will be used to assess that the fraction of energy generated by fossil fuel is no more than 50% of the total energy generated in the incinerator. Energy generated by fossil fuel $< 0.50 \times (Q_y + EG_{d,y})$

Data / Parameter:	$F_{co-firing,y}$
Data unit:	mass or volume units of fossil fuel consumption
Description:	Fuel consumption on-site for thermal energy generation/ electricity generation during year y of the crediting period
Source of data:	Purchase invoices and/or metering
Measurement procedures (if any):	
Monitoring frequency:	Annually
QA/QC procedures:	The amount of fuel will be derived from the paid fuel invoices (administrative obligation)
Any comment:	This parameter includes the fossil fuels that are co-fired with stabilized biomass for thermal energy generation/ electricity generation

Data / Parameter:	$NCV_{co-firing,y}$
Data unit:	MJ/mass or volume units of fossil fuel
Description:	Net calorific value of fossil fuel used for thermal energy generation/electricity generation
Source of data:	The source of data should be the following, in order of preference: project specific data, country specific data or IPCC default values. As per guidance from the Board, IPCC default values should be used only when country or project specific data are not available or difficult to obtain
Measurement procedures (if any):	
Monitoring frequency:	Annually or <i>ex ante</i>
QA/QC procedures:	
Any comment:	



Data / Parameter:	EF _{co-firing}
Data unit:	tCO ₂ /MJ
Description:	Emission factor of the fossil fuel used for thermal energy generation/electricity generation
Source of data:	The source of data should be the following, in order of preference: project specific data, country specific data or IPCC default values. As per guidance from the Board, IPCC default values should be used only when country or project specific data are not available or difficult to obtain
Measurement procedures (if any):	
Monitoring frequency:	Annually or <i>ex ante</i>
QA/QC procedures:	
Any comment:	

History of the document

Version	Date	Nature of revision
13.0.0	EB 65, Annex # 25 November 2011	Revision to: <ul style="list-style-type: none"> Change the title of the “Tool to determine methane emissions avoided from disposal of waste at a solid waste disposal site” to “Emissions from solid waste disposal sites”; Replace the procedures for estimation emissions from composting with a reference to the methodological tool “Project and leakage emissions from composting”.
12	EB 55, Annex 4 30 July 2010	Revision to: <ul style="list-style-type: none"> Clarify that project activities that process and upgrade biogas from anaerobic digestion to the quality of natural gas and then distribute it as energy via natural gas distribution grid can use the approved methodology AM0053 in conjunction with this methodology; Provide separate procedures to estimate emissions from thermal energy generation/electricity generation during co-firing fossil fuel with biomass to allow for cases when the fossil fuel used in the boiler is different than that used for other purposes on-site; Provide a conservative approach to estimate emissions from residual waste from different treatment processes when disposed of in landfills; Correct equation 6, so that the Global Warming Potential of methane (GWP_{CH4}) is not taken into account twice.
11	EB 44, Annex 7 28 November 2008	<ul style="list-style-type: none"> Addition of a circulating fluidized bed incinerator as a possible technology in the project activity; Inclusion of an applicability condition to limit the use of auxiliary fossil fuels in the incinerator; Clarification on the measurement procedure for fossil-based carbon in the waste; Addition of procedure to estimate leakage emissions from the residual waste from MSW incineration.



10.1	EB 41, Paragraph 26(g) 02 August 2008	The title of the “Tool to determine methane emissions avoided from dumping waste at a solid waste disposal site” changes to “Tool to determine methane emissions avoided from disposal of waste at a solid waste disposal site”.
10	EB 35, Paragraph 24 19 October 2007	To amend the methodology replacing the reference to ACM0002 by a reference to the “Tool to calculate the emission factor for an electricity system”.
09	EB 33, Annex 8 27 July 2007	To correct an oversight where in the methodology avoidance of methane from anaerobic decay of biomass is credited even for that fraction of biomass, which is identified as not being surplus and thus would not have been dumped and thereby not causing methane emissions.
08	EB 32, Annex 7 22 June 2007	To clarify that the methodology is applicable to project activities: where output of composting activity is disposed of in landfill; and where refuse derived fuel is used for either generation of heat or co-generating energy.
07	EB 31, Annex 5 04 May 2007	To incorporate the proposed new methodology NM0174-rev (MSW Incineration Project in Guanzhuang, Tianjin City, China) expanding its applicability to projects activities that use incineration of municipal solid waste to generate energy.
06	EB 29, Annex 4 16 February 2007	<ul style="list-style-type: none"> To incorporate the proposed new methodology NM0178 (Aerobic thermal treatment of municipal solid waste (MSW) without incineration in Parobé); To revise the procedure for estimating methane emissions from anaerobic pockets of waste being treated through composting.
05	EB 27, Annex 7 1 November 2006	Expand the applicability of the methodology to project activities that use a mechanical process to produce refuse-derived fuel (RDF) for power generation from municipal solid waste.
04	EB 26, Annex 9 29 September 2006	Expand the applicability of the methodology to project activities that: <ul style="list-style-type: none"> Use anaerobic digestion to treat municipal solid waste, which in absence of the project activity would have been disposed in a landfill; Are implemented in a country where mandatory regulation exist to treat the biodegradable part of the municipal solid waste before disposing the waste in a landfill, but the regulation is not implemented.
03	EB 23, Annex 6 24 February 2006	<ul style="list-style-type: none"> Allow the use of procedure defined in AMS I.D for estimating electricity emission factor if the electricity consumed/supplied meets the eligibility criteria of small scale; Expand the applicability of the methodology to alternative treatment process other than composting.
02	EB 22, Annex 4 25 November 2005	The title was amended in order to clarify that the methodology also applies to organic waste composting that occurs outside the landfill sites.
01	EB 21, Annex 15 30 September 2005	Initial adoption.
Decision Class: Regulatory Document Type: Standard Business Function: Methodology		