

CDM - Executive Board



EB 25 Report (extract) Paragraph 38 page 1

## GUIDANCE ON AVOIDING DOUBLE COUNTING OF EMISSION SOURCES

(Extract of the report of the twenty-fifth meeting of the Executive Board, paragraph 38)

The Board considered the proposal made by A/RWG on avoiding double counting of emission sources in a project activity, which has both A/R and non-A/R components. The Board agreed that the emissions associated with A/R activity should be accounted for in the A/R CDM project activity. In general all project activities using biomass for energy should account for emissions associated with production of biomass. However, in the case that it can be demonstrated that for a project activity using biomass for energy, which uses biomass originating from a registered A/R project activity (i.e. through contractual agreement for procurement of biomass) it need not account for emissions related to biomass production.