Australian Capital Territory

## Climate Change and Greenhouse Gas Reduction (Greenhouse Gas Emissions Measurement Method) Determination 2023

#### Disallowable instrument DI2023-273

made under the

Climate Change and Greenhouse Gas Reduction Act 2010, s 11 (Measuring greenhouse gas emissions—determinations)

#### 1 Name of instrument

This instrument is the *Climate Change and Greenhouse Gas Reduction* (*Greenhouse Gas Emissions Measurement Method*) Determination 2023.

#### 2 Commencement

This instrument commences on the day after its notification day.

## 3 Determination of method for measuring greenhouse gas emissions

I determine the method for measuring the amount of greenhouse gas emissions in the ACT as set out in schedule 1.

*Note* The greenhouse gas emissions measurement method is used, under the Act, s 12 by an independent entity to prepare a report for the Minister about greenhouse gas emissions in the ACT for each financial year.

#### 4 Revocation

This instrument revokes the *Climate Change and Greenhouse Gas Reduction* (*Greenhouse Gas Emissions Measurement Method*) Determination 2022 (DI2022-258).

Shane Rattenbury MLA Minister for Water, Energy and Emissions Reduction 23 November 2023 (see s 3)

### 1. Objects of the determination

This determination sets out the method for the measurement of greenhouse gas emissions arising from sources, or attributable to activities, located within the geographic boundary of the Australian Capital Territory (ACT).

### 2. Application of the determination

The method determined in this instrument must be used to measure the amount of greenhouse gas emissions in the ACT for the year (the annual emissions amount) in the annual report prepared by an independent entity as required under section 12 of the *Climate Change and Greenhouse Gas Reduction Act 2010* (the Act).

### 3. Greenhouse gas emissions covered

The emissions covered by this determination are:

- Scope 1 emissions from:
  - fuel combustion
  - fugitive emissions from fuels
  - industrial processes
  - agriculture
  - land use, land use change and forestry
  - waste.
- Scope 2 emissions from electricity consumption in the ACT, adjusted for scope 3 electricity transmission and distribution losses.

### 4. Definitions

In this Determination:

*carbon dioxide equivalence* or *CO*<sub>2</sub>*-e*, means the amount of greenhouse gas multiplied by its specific global warming potential.

*dry wood* means wood that:

- a) has a moisture content of 20% or less if the moisture content is calculated on a wet basis; and
- b) is combusted to produce heat.

*emission factors* refer to the kilograms of carbon dioxide equivalent emitted per unit of activity.

*energy content factor*, for a fuel, means gigajoules of energy per unit of the fuel measured as a gross calorific value.

*fugitive emissions* means the release of emissions that occur during the extraction, processing and delivery of fossil fuels.

*global warming potential* refers to an index (on a 100 year time horizon) representing the combined effect of the differing times greenhouse gases remain in the atmosphere and their relative effectiveness in absorbing outgoing infrared radiation.

*GreenPower* means renewable energy purchased in accordance with the Australian Government's GreenPower program.

*Large-scale Generation Certificate (LGC)* represents one megawatt hour of renewable electricity generation. LGCs can be voluntarily surrendered though the Australian Government's Clean Energy Regulator registry to claim equivalent renewable electricity generation.

*scope 1 emissions* refer to the emission of greenhouse gases directly resulting from an activity, or series of activities (including ancillary activities).

*scope 2 emissions* refer to the emission of greenhouse gases that occurs outside the ACT as a consequence of using grid-supplied electricity, heating and/or cooling within the ACT.

*scope 3 emissions* refer to the emission of greenhouse gases not included as a scope 1 or scope 2 emission that occur outside the ACT as a result of activities within the jurisdiction due to use of goods and services. Scope 3 emissions include electricity transmission and distribution losses.

### 5. Method for calculating emissions from stationary energy

The method for calculating the emissions from stationary energy will be made using the equations presented below:

### 5.1 Electricity

The calculation of Scope 2 emissions attributable to consumption of electricity by ACT consumers using the market based method is particularly complex because of the many different sources of zero emission electricity for which ACT consumers are paying and because of the interaction between the physical and the financial transactions in the National Electricity Market (NEM). Relating to this latter point, the calculation relies on the propositions that the ACT is part of the NSW region of the NEM, that the NSW region exchanges electrical energy with Victoria and Queensland through the relevant interconnectors, that interconnector flows are sourced from the marginal source of generation in each region, and that the marginal source in all three regions is coal fired generation.

In order to make the steps in the calculation somewhat easier to follow, the method is structured in four parts.

The first part calculates the quantity of zero emission electricity (electricity supplied by renewable generators) being paid for by ACT electricity consumers other than renewable electricity being supplied by generators through the ACT Government's reverse auction processes. This includes the following components:

- the ACT share of national Large Renewable Energy Target scheme generation,
- GreenPower purchases by ACT consumers,
- rooftop photovoltaic (PV) generation from systems under 200 kilowatts (kW), and
- the ACT share of "old" (pre- Renewable Energy Target (RET)) hydro generation (mainly from the Snowy Hydro power stations) forming part of the generation supplying the NSW pool of the NEM.

The second part calculates the average emissions intensity of non-renewable electricity being supplied through the NEM in the NSW region.

The third part calculates how much of this electricity is required to meet the total demand for electricity by ACT consumers (including electricity lost in the Evoenergy distribution network) and the total quantity of emissions associated with that quantity of electricity, based on the average emissions intensity of NSW region non-renewable electricity, as calculated in the preceding part of the overall calculation.

The fourth part calculates emissions savings from the surrender of Large-scale Generation Certificates (LGCs) generated under the ACT Government's reverse auction process and voluntarily surrendered through the Clean Energy Regulator registry. An electricity emissions reduction will be calculated for each LGC depending on the year it was generated.

## 5.1.1 Calculate total renewable electrical energy being paid for by ACT electricity consumers

## 5.1.1.1 Large-scale Renewable Energy Target (LRET) purchases $S_1 = \alpha_i \times (\beta_i + \gamma_i)$

Where,

 $S_1$  = Total LRET purchases;

 $\alpha_i$  = Renewable power percentage;

 $\beta_i$  = Total electricity supplied to residential customers;

 $\gamma_i$  = Total electricity supplied to non-residential and other customers.

Data sources:

 $\alpha_i$  - Clean Energy Regulator <u>www.cleanenergyregulator.gov.au/</u>.

 $\beta_i$  - ActewAGL Distribution (a component of the annual Regulatory Information Notice (RIN) submission to the Australian Energy Regulator (AER)).

#### 5.1.1.2 GreenPower

The ACT may also count Greenpower purchases in the ACT towards total renewable electricity at the discretion of the Minister.

$$S_2 = \sum_i \delta_i$$

Where,

 $S_2$  = Total GreenPower sales in the ACT;

 $\sum_i \delta_i$  = Sum of Quarterly GreenPower Sales in the ACT

Data sources:

 $\sum_i \delta_i$  = National GreenPowerTM Accreditation Program. Annual Compliance Audit and National GreenPower Accreditation Program Status Report. www.greenpower.gov.au/about-greenpower/audits-and-reports/annual-audits.

#### 5.1.1.3 Rooftop PV

$$S_3 = \sum_i \varepsilon_i$$

Where,

 $S_3$  = Total Rooftop PV output;

 $\sum_i \varepsilon_i$  = Sum of metered output in the year of all PV installations with capacity less than 200 kW in the following categories:

- supplied with ACT feed in tariff (f.i.t.)

- supplied under gross metering but without f.i.t.
- supplied under net metering.

Data sources:

 $\sum_i \varepsilon_i$  - As advised by Evoenergy in regular reports to the ACT Environment, Planning and Sustainable Development Directorate

#### 5.1.1.4 Below Baseline NSW region NEM renewable generation

$$S_4 = \frac{\sum_{m=1}^5 G_m}{5} \times \left(\frac{1}{n} \ x \ \sum_{t=1}^n x_t\right)$$

Where,

1 = Inventory year - 4;
2 = Inventory year - 3;
3 = Inventory year - 2;
4 = Inventory year - 1;
5 = Inventory year.

Where,

- n = the number of inventory years from 2012-13 to the current inventory year;
- $x_i$  = the ACT's percentage share of below baseline NSW region NEM renewable generation as calculated for the relevant inventory year.

For each of the following Stations: Hume, Blowering, Guthega, Tumut 1, Tumut 2, Tumut 3 (net of pump energy input)<sup>i</sup>:

$$G_m = \sum_{n=1}^{6} \left( Min\left( ES_n, \left( \frac{\omega_n + \varphi_n}{2} \right) \right) \right)$$

Where,

For each of the following Stations:

I = Hume; 2 = Blowering; 3 = Guthega; 4 = Tumut 1; 5 = Tumut 2; 6 = Tumut 3 (net of pump energy input);  $Min\left(ES_n, \left(\frac{\omega_n + \varphi_n}{2}\right)\right) = \text{the lesser of:}$   $- ES_n = \text{electrical energy sent out in the inventory year, and}$   $- \frac{\omega_n + \varphi_n}{2} = \text{the simple average of the RET Baseline in the calendar year covering the first half of the reporting year and the calendar year covering the second half of the reporting year.}$ 

ED = Electrical energy supplied by TransGrid to Evoenergy;  $ND_{NSW}$  = Total NSW region Native demand;  $NG_{NSW}$  = NSW region Small Non-scheduled Generation;  $TL_{NSW}$  = NSW region transmission losses.

## 5.1.1.5 Total renewable electrical energy being paid for by ACT electricity consumers

$$S_{renew} = \sum_{n=1}^{4} S_n$$

Where,

 $S_1$  = Total LRET purchases;

 $S_2 = Total GreenPower sales in the ACT;$ 

 $S_3 = Total Rooftop PV output;$ 

 $S_4$  = Below Baseline NSW region NEM renewable generation;

and

## 5.1.2 Calculate the emissions intensity of other electricity supplied through the NEM

## 5.1.2.1 Calculate the average sent out emissions intensity of NSW coal fired generation

$$El_{NSW} = \frac{\sum_{i} \left( \frac{S_i \times E_i}{(1 - aux_i)} \right)}{\sum_{i} \left( \frac{S_i}{(1 - aux_i)} \right)}$$

Where

 $El_{NSW}$  = The average sent out emissions intensity of NSW coal fired generation

 $S_i$  = Electricity generated at coal fired generator i in the inventory year

 $E_i$  = As generated emissions intensity of coal fired generator i in the inventory year

 $aux_i$  = Auxiliary factor for generator i

Data sources:

 $S_i$  - Data on S, Exp and Imp from Australian Energy Market Operator: www.aemo.com.au

 $aux_i$  - Data on *e* and *aux* from Australian Energy Market Operator: <u>www.aemo.com.au</u>

## 5.1.2.2 Calculate the average sent out emissions intensity of Queensland coal fired generation

$$El_{Qld} = \frac{\sum_{j} \left( \frac{S_j \times E_j}{(1 - aux_j)} \right)}{\sum_{j} \left( \frac{S_j}{(1 - aux_j)} \right)}$$

Where

 $El_{Qld}$  = Average sent out emissions intensity of Queensland coal fired generation

 $S_i$  = Electricity generated at coal fired generator j in the inventory year

 $E_j$  = As generated emissions intensity of coal fired generator j in the inventory year

 $aux_i$  = Auxiliary factor for generator j

## 5.1.2.3 Calculate the average sent out emissions intensity of Victorian coal fired generation

$$El_{Vic} = \frac{\sum_{k} \left( \frac{S_k \times E_k}{(1 - aux_j)} \right)}{\sum_{k} \left( \frac{S_k}{(1 - aux_k)} \right)}$$

Where,

 $S_k$  = Electricity generated at coal fired generator k in the inventory year

 $E_k$  = As generated emissions intensity of coal fired generator k in the inventory year

 $aux_k$  = Auxiliary factor for generator k

## 5.1.2.4 Calculate the total emissions from coal fired generation consumed in NSW NEM region

$$E_{coal} = \left(\sum_{i} \frac{S_i}{(1 - aux_i)} - Exp_{Vic} - Exp_{Qld}\right) \times El_{NSW} + Imp_{Vic} \times El_{Vic} + Imp_{Qld} \times El_{Qld}$$

Where,

 $E_{coal}$  = Total emissions from coal fired generation consumed in NSW  $Exp_{Vic}$  = Exports of electricity from NSW to Victoria  $Exp_{Qld}$  = Exports of electricity from NSW to Queensland  $Imp_{Vic}$  = Imports of electricity to NSW from Victoria  $Imp_{Qld}$  = Imports of electricity to NSW from Queensland

## 5.1.2.5 Calculate the average sent out emissions intensity of fossil fuel electricity consumed in NSW NEM region

$$El_{fossil} = \left(E_{coal} + \frac{\sum_{g} \left(\frac{S_g \times E_g}{(1 - aux_g)}\right)}{\sum_{g} \left(\frac{S_g}{(1 - aux_g)}\right)} - Exp_{Vic} - Exp_{Qld} + Imp_{Vic} + Imp_{Qld}\right) + \sum_{g} \frac{S_g}{(1 - aux_g)}\right)$$

Where,

 $El_{fossil}$  = Sent out emissions intensity of NSW fossil fuel generation

 $S_g$  = Electricity generated at NSW gas and petroleum fired generator g in the inventory year

 $E_g$  = As generated emissions intensity of gas and petroleum fired generator g in the inventory year

 $aux_g$  = Auxiliary factor for generator g

## 5.1.3 Calculate total Scope 2 emissions attributable to electricity consumed in the ACT

 $E_{elec} = (D - S_{renew}) \times El_{fossil}$ Where,

 $E_{elec}$  = Scope 2 emissions of electricity consumed in the ACT

D = Total consumption of electricity, including distribution losses, in the ACT in the inventory year

Data sources:

*D* - Evoenergy (a component of the annual RIN submission to the AER)

## 5.1.4 Calculate the emissions savings associated with the voluntary surrender of LGCs

 $E_{elec} = L \times El_{fossil}$ 

Where,

 $E_{elec}$  = Reduction in Scope 2 emissions of electricity consumed in the ACT L = number of LGCs voluntarily surrendered by the ACT Government  $El_{fossil}$  = Emissions intensity of NSW fossil fuel generation

#### 5.2 Natural gas

Annual emissions are calculated using the following equation:  $E_{NG} = (Q_{NG} - Q_{Action} \times EC_{NG}) \times EF_{NG} / 10^6$  (2) Where:

*ENG* is emissions from natural gas consumption in kilotonnes of CO<sub>2</sub>-e  $Q_{NG}$  is the consumption of purchased natural gas in the ACT, in gigajoules  $Q_{Action}$  is natural gas used by the ACTION bus fleet, in cubic metres  $EC_{NG}$  is the energy content of natural gas, in gigajoules per cubic metre  $EF_{NG}$  is the Scope 1 emission factor for natural gas combustion in kilograms of CO<sub>2</sub>-e per gigajoule.

Data sources:

 $Q_{NG}$ Evoenergy $Q_{Action}$ ACTION $EC_{NG}, EF_{NG}$ The most recent published edition of Department of theEnvironment, National Greenhouse Accounts Factors.

### 5.3 LPG stationary combustion

Annual emissions are calculated using the following equation:

 $E_{LPG} = Q_{LPG} \times EC_{LPG} \times EF_{LPG} / 10^6$  (3)

Where:

 $E_{LPG}$  is emissions from LPG stationary combustion expressed in kilotonnes of CO<sub>2</sub>-e

 $Q_{LPG}$  is the consumption of LPG for stationary combustion expressed in tonnes

 $EC_{LPG}$  is the energy content factor for LPG expressed in gigajoules per tonne  $EF_{LPG}$  is the Scope 1 emissions factor for LPG in kilograms of CO<sub>2</sub>-e per gigajoule.

Data sources:

 $Q_{LPG}$  Total bulk and bottled sales of LPG to ACT consumers; data to be collected from LPG suppliers

 $EC_{LPG}$  and  $EF_{LPG}$  The most recent published edition of Department of the Environment, National Greenhouse Accounts Factors.

### 5.4 Fuel oil

 $E_{FO} = E_{IW} + (Q_{FO} \times EC_{FO} \times EF_{FO})/1000$ 

#### Where:

E<sub>FO</sub> is emissions from fuel oil consumption expressed in tonnes of CO<sub>2</sub>-e. E<sub>IW</sub> is annual Scope 1 emissions in tonnes of CO<sub>2</sub>-e from combustion of fuel oil by Icon Water, as included in the annual report by the business under the National Greenhouse and Energy Reporting Scheme (NGERS).

 $Q_{FO}$  is the consumption of fuel oil in the ACT by users other than Icon Water in kilo litres (if any)

*ECFO* is the energy content factor for fuel oil expressed in gigajoules per kilo litres

 $EF_{FO}$  is the Scope 1 emissions factor for fuel oil in kilograms of CO<sub>2</sub>-e per gigajoule.

#### Data sources:

Eiw

Icon Water

 $Q_{FO}$  Total sales of fuel oil to ACT consumers; data to be collected by a survey of users/and/or suppliers.

*ECFO* and *EFFO* The most recent published edition of Department of the Environment, National Greenhouse Accounts Factors.

#### 5.5 Wood-fuel

Annual emissions are calculated using the following equation:  $E_{WF} = Q_{WF} \times EC_{WF} \times EF_{WF} / 10^6$  (3)

Where:

 $E_{WF}\xspace$  is emissions from wood fuel consumption expressed in kilotonnes of CO2-e

 $Q_{WF}$  is the consumption of dry wood expressed in tonnes

 $EC_{WF}$  is the energy content factor for dry wood expressed in gigajoules per tonne

 $EF_{WF}$  is the Scope 1 emissions factor for dry wood in kilograms of CO<sub>2</sub>-e per gigajoule.

Data sources:

 $Q_{WF}$  The most recent available ACT government *Firewood Sales* report  $EC_{WF}$  and  $EF_{WF}$  The most recent published edition of Department of the Environment, National Greenhouse Accounts Factors.

#### 5.6 Fugitive energy emissions: Natural gas distribution

Annual emissions are calculated using the following equation:  $E_{fug} = UAG \times EF \times (C_{CO2} + C_{CH4}) / 10^3$ Where:

 $E_{fug}$  is the fugitive emissions from the ACT gas distribution network in tonnes CO<sub>2</sub>-e.

*EF* is the Emissions Fraction that represents the fraction of gas estimated to be released as an emission (and not arising from other issues such as measurement error).

 $Q_{NG}$  is the consumption of purchased natural gas in the ACT, in gigajoules

*UAG* is Unaccounted for gas in the ACT gas distribution network in the inventory year, in percent.

 $C_{CO2}$  is the composition factor for CO<sub>2</sub> in gas supplied to the ACT, in tonnes CO<sub>2</sub>-e per terajoule.

 $C_{CH4}$  is the composition factor for methane in gas supplied to the ACT, in tonnes CO<sub>2</sub>-e per terajoule.

Data sources:

$Q_{NG}$	Evoenergy
UAG	Australian Energy Regulator, 2010. Access arrangement for the
	ACT, Queanbeyan and Palerang gas distribution network, 1
	July 2010 – 30 June 2015. <u>www.aer.gov.au/node/4785</u>
$C_{CO2}$	+ <i>C</i> <sub>CH4</sub> Department of the Environment, 2014. <i>Technical</i>
	guidelines for the estimation of greenhouse gas emissions by
	facilities in Australia.
	www.cleanenergyregulator.gov.au/NGER
EF	National Greenhouse and Energy Reporting (Measurement)
	Determination 2008

### 6. Method for calculating emissions from transport

#### 6.1 Ground transport

Annual emissions are calculated using the following equation:

 $E_{\text{Trans}} = (\Sigma (QP_i \times ECP_i \times EFP_i) + Q_{Action} \times EC_{NG} \times EF_{NG}) / 10^6$ Where:

 $E_{\text{Trans}}$  is emissions from consumption of road transport fuels in kilotonnes of CO<sub>2</sub>-e

 $QP_i$  is the consumption of road transport fuel type i, where i is LPG, petrol, diesel, in kilolitres

 $ECP_i$  is the energy content factor for road transport fuel type i, in gigajoules per kilolitre

 $EFP_i$  is the Scope 1 emissions factor for road transport fuel type i, in kilograms of CO<sub>2</sub>-e per gigajoule.

 $Q_{Action}$  is natural gas used by the ACTION bus fleet, in cubic metres  $EC_{NG}$  is the energy content of natural gas, in gigajoules per cubic metre  $EF_{NG}$  is the Scope 1 emission factor for natural gas combustion in kilograms of CO<sub>2</sub>-e per gigajoule.

Data sources:

*QP*<sup>*i*</sup> The Fuel Survey undertaken by the Environment, Planning and Sustainable Development Directorate

 $ECP_i$ ,  $EFP_i$ ,  $EC_{NG}$ ,  $EF_{NG}$  The most recent published edition of Department of the Environment, National Greenhouse Accounts Factors.  $Q_{Action}$  ACTION

#### 6.2 Aviation

Emissions from aviation are calculated in accordance with the GHG Protocol guidance for cities and account for emissions that occur within the jurisdiction. All emissions associated with the landing and take-off (LTO) cycle (including taxi-out, take-off, climb, descent, land and taxi-in) are taken as a proxy for aviation emissions that occur within the ACT boundary. It is assumed that all cruising altitude emissions occur outside of the ACT. Annual emissions are calculated using the following equation:

$$E_{av} = \sum LTO_{a,e}F_{a,e,m}E_{e,m}T_{m,a}$$

Where:

 $E_{av}$  is emissions from fuel combustion in aviation that occurs within the ACT boundary (assumed to be LTO emissions)

 $LTO_{a,e}$  is number of LTO cycles for aircraft type a and engine type e  $F_{a,e,m}$  is fuel consumption for aircraft type a with engine type e in mode m (taxi out, take-off, climb out, descend, land, taxi-in)  $E_{e,m}$  is emission factor for engine type e in mode m

 $T_{m,a}$  is time in mode m for aircraft type a.

Data sources:

 $LTO_{a,e}$ ; from Bureau of Infrastructure and Transport Research Economics (BITRE)

Aircraft type; estimated from the most recent Australian National Inventory Report

 $F_{a,e,m}$ ,  $E_{e,m}$ ,  $T_{m,a}$ , and engine type; from the European Environment Agencies 1.A.3.a Aviation 2 LTO emissions calculator

# 7. Method for calculating emissions from industrial processes and product use

7.1 **Product uses as substitutes for ozone depleting substances** Annual emissions are calculated using the following equation:

$$E_{ind} = \sum_{p=1}^{n} \frac{\left(D \times N_p \times RC_p \times LR_p \times EF_p\right)}{1000} + \sum_{\nu=1}^{n} (N_\nu \times EF_\nu) + E_{comm}$$

Where:

E<sub>ind</sub> is emissions resulting from industrial process in tonnes of CO<sub>2</sub>-e. D is number of residential dwellings in the ACT.

 $N_p$  is the average number of product type p per residential dwelling. For the purposes of this equation, product types include refrigerators and airconditioning units only.

 $RC_p$  is the average refrigerant charge in kilograms per product type p.  $LR_p$  is the annual refrigerant leakage rate as percentage (of charge) for product type p.

 $EF_p$  is the emission factor averaged for refrigerant types used in product type p. For the purposes of this equation, it is assumed that all product types use refrigerant types R134a and R410a in equal proportion.

 $N_v$  is the number of vehicles of type v in the ACT. For the purposes of this equation, vehicle types include light vehicles and heavy vehicles.  $EF_v$  is the emission factor for vehicle type v in tonnes of CO<sub>2</sub>-e. It is calculated based on national data.

 $E_{\rm comm}$  is emissions resulting from commercial/industrial processes in tonnes CO2-e.

Data sources:

D	ABS 'Household and Family Projections' at: www.abs.gov.au
Np	ABS 2014 ' 4602.0.55.001 - Environmental Issues: Energy Use and
	Conservation, Mar 2014' at <u>www.abs.gov.au</u> ; assumed
$RC_p$	Final Draft (iges.or.jp); RRA 61847 Domestic AC Refrigerant Recovery
	Project – Article reformat_AW2.indd (refrigerantreclaim.com.au)
$LR_p$	Australian National Greenhouse Accounts Factors (dcceew.gov.au)
$\mathrm{EF}_{\mathrm{p}}$	Australian National Greenhouse Accounts Factors (dcceew.gov.au)
$N_v$	93090DO001_Motor Vehicle Census, Australia, 2012-2021
$\mathrm{EF_{v}}$	Derived from <u>National Inventory Report 2021</u> , Volume 2 (dcceew.gov.au)
Ecomm	ACT data provided by the Clean Energy Regulator

### 8. Method for calculating emissions from agriculture

Emissions from agriculture will be the sum of emissions from three sources - enteric fermentation, manure management, and agricultural soils. Emissions from enteric fermentation and manure management will be calculated based on the latest available activity data (livestock numbers) reported each year in the Australian National Greenhouse Accounts. The year concerned will normally be one to two years prior to the year for which the ACT inventory is being compiled. Estimates reported for the ACT by the National Greenhouse Gas Inventory will be used for the emissions from agricultural soils.

The following equation will be used to calculate emissions from agriculture:

$$E_{ag} = \sum_{l=1}^{n} (N_l \times EF_{efl}) / 1000 + \sum_{l=1}^{n} (N_l \times EF_{mml}) / 1000 + E_{as}$$

Where:

E<sub>ag</sub> is emissions from agriculture in tonnes of CO<sub>2</sub>-e.

N<sub>l</sub> is the number of livestock type l in the ACT.

EF<sub>efl</sub> is the emission factor for enteric fermentation for livestock type l. This is methane in kilograms multiplied by its GWP.

 $EF_{mml}$  is the emission factor for manure management for livestock type l. This is methane in kilograms multiplied by its GWP.

E<sub>as</sub> is emissions from agricultural soils in tonnes of CO<sub>2</sub>-e, as reported by the National Greenhouse Gas Inventory for the ACT.

# 9. Method for calculating emissions from land use, land-use change and forestry

ACT Land-use, land-use change and forestry (LULUCF) emissions are the value for the ACT for total emissions from LULUCF, emissions source category 4 under the 2006 IPCC Guidelines, which are contained in the most recent National Greenhouse Accounts compiled by the Department of Climate Change, Energy, the Environment and Water. To date, there has been a time lag in national reporting on annual greenhouse gas inventories, generally of around 18-24 months. To address this, ACT LULUCF emissions for the financial year will be calculated as the average of the three most recent ACT LULUCF emissions results reported in the National Greenhouse Accounts. These data will be updated annually, using the National Greenhouse Accounts to update emissions for reported years and update the threeyear rolling average.

# **10.** Method for calculating emissions from waste 10.1 Methane released from landfills

### 10.1.1 Introductory explanation of methodology

The calculations below follow the IPCC (and thus the NGERS) method for estimating emissions from landfills. Various constants and defaults have been used consistent with the current usage in the NGERS method. The output can be achieved by inserting the relevant data into the NGERS calculator.

The model for decomposition works by creating a record of landfill stock levels of waste in various types for which decomposition is well understood (e.g. food; paper and cardboard; etc.), and then assessing how much of that stock will decompose to create landfill gas in a given year. The overall amount of degradable organic carbon (DOC) is calculated for each waste type as it enters the landfill. The amount of this that subsequently degrades to produce landfill gas is termed decomposable degradable organic carbon (DDOC) and this stock amount is tallied year on year, accounting for degradation, for each waste type.

#### 10.1.2 Methodology in detail

Methane released from landfills (other than from flaring of methane) in the inventory year is calculated by the following equation:

$$Ej = [CH_4^* - \gamma (Q_{cap} + Q_{flared} + Q_{tr})] \times (1 - OF)$$

where:

 $E_j$  is the emissions of methane released by the landfill during the year measured in CO<sub>2</sub>-e tonnes.

 $CH_4^*$  is the estimated quantity of methane in landfill gas generated by the landfill during the year and measured in CO<sub>2</sub>-e tonnes.

 $\gamma$  is the factor 6.784 × 10<sup>-4</sup> × 25 converting cubic metres of methane at standard conditions to CO<sub>2</sub>-e tonnes.

 $Q_{cap}$  is the quantity of methane in landfill gas captured for combustion from the landfill during the year and measured in cubic metres.

 $Q_{flared}$  is the quantity of methane in landfill gas flared from the landfill during the year and measured in cubic metres.

 $Q_{tr}$  is the quantity of methane in landfill gas (if any) transferred out of the landfill during the year and measured in cubic metres.

OF is the oxidation factor (0.1) for near surface methane in the landfill.

The estimation of CH<sub>4</sub>\* takes account of the following factors:

- (a) the tonnage of total solid waste disposed of in the landfill in previous years, as set out in Table 1;
- (b) the tonnage of total solid waste disposed of in the landfill in the inventory year;
- (c) the composition of the solid waste disposed of in the landfill during the year estimated in the categories municipal solid waste (MSW), commercial and industrial waste (C&I), and construction and demolition (C&D) as in Table 1 for years prior to 1975-2016 and thereafter equal to the reported total tonnage divided into the percentages in Table 2 (unless a more accurate measured breakdown is available);
- (d) the proportions in each of the three categories of the different types of degradable waste, as set out in Table 3;
- (e) the degradable organic carbon content of each of the types of degradable waste disposed of in the landfill by waste type, as set out in Table 4;
- (f) the opening stock of degradable organic carbon in the solid waste at the landfill at the start of the first reporting period (financial year 1975) for the landfill is zero;
- (g) methane generation constants (*k values*) for the solid waste at the landfill as per Table 5;
- (h) the fraction of degradable organic carbon dissimilated (*DOC<sub>F</sub>*) estimated in accordance with Table 6;
- (i) the methane correction factor for aerobic decomposition is 1;
- The quantity of methane generated by the landfill is calculated by the following equation:

$$CH_4^* = (\Delta C_{ost} + \Delta C_{at}) \times F \times 1.336 \times 28$$

where:

*CH*<sup>4</sup>\* is the quantity of methane generated by the landfill measured in CO<sub>2</sub>-e tonnes

*F* is the fraction of methane generated in landfill gas and is 0.5.

1.336 is the factor to convert a mass of carbon to a mass of methane

28 is the 100-year Global Warming potential (GWP) of methane, which converts tonnes of methane to tonnes of carbon dioxide equivalent

 $\Delta C_{ost}$  is the change in the quantity of the opening stock of decomposable degradable organic carbon derived from the sum of all waste mix types located in the landfill during the reporting year, measured in tonnes, lost through decomposition, and estimated by the following equation:

 $\Delta C_{ost} = \sum_{i} C_{osit} \times (1 - e^{--ki})$ 

where:

 $C_{osit}$  is the quantity of decomposable degradable organic carbon accumulated in the landfill at the beginning of the reporting year from all waste mix types deposited in all prior years, measured in tonnes and equals:

 $C_{osit} = C_{csit-1}$ 

where:

 $C_{csit-1}$  is the closing stock of decomposable degradable organic carbon accumulated in the landfill in the year immediately preceding the reporting year from all waste mix types defined above, measured in tonnes and equals:

 $C_{csit} = C_{osit} - \Delta C_{osit} + C_{ait} - \Delta C_{ait}$ 

and

 $k_i$  is the methane generation constant for each waste mix type as specified in Table 5.

and:

 $\Delta C_{at}$  is the change in the quantity of decomposable degradable organic carbon derived from the sum of all waste mix types deposited at the landfill during the reporting year, measured in tonnes, lost through decomposition, and equals:

$$\Delta C_{at} = \sum_{i} C_{ait} \times [1 - e^{-ki \times (13 - M)/12}]$$

where:

 $C_{ait}$  is the quantity of degradable organic carbon in all waste mix types specified in Table 3 deposited at the landfill during the year concerned, measured in tonnes and is equal to:

 $C_{ait} = (Q_{it} \times DOC_i \times DOC_{fi} \times MCF)$ 

where:

 $Q_{it}$  is the quantity of each waste mix type defined in Table 3 deposited at the landfill during the year concerned, measured in tonnes.

 $DOC_i$  is the fraction of the degradable organic carbon content in each waste type, as specified in Table 4 of the solid waste for all waste mix types defined above and deposited at the landfill.

 $DOC_{fi}$  is the fraction of decomposable degradable organic carbon for each waste mix types as specified in Table 6.

*MCF* is the methane correction factor for aerobic decomposition for the facility during the reporting year and is equal to 1.

and where:

*i* is the waste type.

*t* is the reporting year.

M is the number of months before commencement of methane generation at the landfill (here zero) plus seven.

 $\Sigma_i$  is the sum for all waste mix types specified in Table 3

Financial Year	MSW	C&I	C&D	Total waste
1975	20,896	14,105	17,239	52,239
1976	26,790	18,083	22,102	66,975
1977	32,677	22,057	26,959	81,693
1978	38,556	26,026	31,809	96,391
1979	44,345	29,933	36,585	110,862
1980	50,421	34,034	41,597	126,052
1981	56,613	38,214	46,706	141,533
1982	63,556	42,900	52,434	158,890
1983	70,901	47,858	58,494	177,254
1984	78,593	53,050	64,839	196,482
1985	86,629	58,474	71,469	216,572
1986	95,424	64,411	78,725	238,560
1987	104,205	70,338	85,969	260,513
1988	113,336	76,502	93,502	283,341
1989	121,752	82,182	100,445	304,379
1990	135,618	91,542	111,885	339,045
1991	125,331	84,599	103,398	313,328
1992	124,123	83,783	102,402	310,308
1993	122,128	82,437	100,756	305,321
1994	166,319	112,265	137,213	415,798
1995	108,822	73,455	89,778	272,054
1996	100,827	68,058	83,182	252,068
1997	95,192	64,255	78,534	237,981
1998	95,890	64,726	79,110	239,726
1999	101,074	68,225	83,386	252,686
2000	103,634	69,953	85,498	259,084
2001	89,690	60,541	73,994	224,225
2002	88,866	63,161	68,302	220,328
2003	84,207	62,810	60,049	207,067
2004	85,440	66,685	56,265	208,390
2005	84,484	68,813	51,099	204,396
2006	80,130	67,951	44,232	192,313
2007	82,919	73,047	41,459	197,425
2008	87,937	80,320	39,468	207,725
2009	91,293	86,301	36,375	213,969
2010	98,344	96,057	34,306	228,706
2011	115,240	112,560	40,200	268,000
2012	136,672	133,494	47,676	317,842
2013	109,689	107,138	38,264	255,091
2014	102,471	100,088	35,746	238,304

 Table 1: Waste deposition baseline for emissions model

Waste stream	Proportio n
Municipal solid waste	43%
Commercial and industrial	42%
Construction and demolition	15%

### Table 2: Waste stream proportions of total solid waste to landfill

### Table 3 Default proportions of each waste type in the three solid waste streams

Waste mix type	Municipal solid waste default %	Commercial and industrial waste default %	Construction and demolition waste default %
Food	35	21.5	0
Paper and cardboard	13	15.5	3
Garden and park	16.5	4	2
Wood and wood waste	1	12.5	6
Textiles	1.5	4	0
Sludge	0	1.5	0
Nappies	4	0	0
Rubber and Leather	1	3.5	0
Inert waste	28	37.5	89

#### Table 4: Waste mix types DOC values.

Waste mix type	Degradable organic carbon value
Food	0.15
Paper and cardboard	0.40
Garden and green	0.20
Wood and wood waste	0.43
Textiles	0.24
Sludge	0.05
Nappies	0.24
Rubber and Leather	0.39
Inert waste	0.00
Alternative waste treatment residue	0.08

#### Table 5: Waste type k values

Waste mix type	k values
Food	0.06
Paper and cardboard	0.04
Garden and Green	0.05
Wood	0.02
Textiles	0.04
Sludge	0.06
Nappies	0.04
Rubber and Leather	0.04
Alternative waste treatment residue	0.04

#### Table 6: Fraction of DOC dissimilated (DOC<sub>F</sub>)

Waste mix type	DOCF value
Food	0.84
Paper and cardboard	0.49
Garden and green	0.47
Wood	0.23
Textiles	0.5
Sludge	0.5
Nappies	0.5
Rubber and leather	0.5
Inert waste	0.0
Alternative waste treatment residues	0.5

#### 10.2 Biological treatment of solid waste

Methane and nitrous oxide released from the composting of biomass materials in an un-enclosed composting facility is calculated by the following equation

 $Ej = (M \times EFj) - R$ 

where:

 $EF_j$  is the emission factor for each gas type (*j*), being methane or nitrous oxide, released from the composting process measured in tonnes of CO<sub>2</sub>-e per tonne of waste processed, having the following values:

For the gas type methane 0.019 For the gas type nitrous oxide 0.029  $E_j$  is the emissions of the gas type (*j*), being methane or nitrous oxide, released from the landfill during the year from the composting process measured in CO<sub>2</sub>-e tonnes.

M is the mass of biomass materials treated by composting during the year measured in tonnes of waste.

*R* is:

(a) for the gas type methane—the total amount of methane recovered during the year at the site from the composting of biomass materials measured in tonnes of CO<sub>2</sub>-e; or

(b) for the gas type nitrous oxide—zero.

#### **10.3** Wastewater treatment and discharge

Annual emissions from nitrous oxide and methane emissions arising from wastewater treatment by Icon Water, as included in the annual report by the business under the National Greenhouse and Energy Reporting Scheme (NGERS). Data source: Icon Water