



# Carbon Offset Emission Factors Handbook

Version 3.1



# Summary of Revisions

Version	Date	Summary of Revisions
3.1	February 2023	Updates made to reflect a 10-year schedule of the electricity grid factor. Updates made to Table 7.
3.0	May 2022	Updated to current Government of Alberta template. Updates made to reflect current electricity grid factor and line loss of transmission and distribution of electricity.
2.0	November 2019	Updated to current Government of Alberta template, and changes made to reflect current electricity grid factor and line loss of transmission and distribution of electricity. Updated emission factors in Tables 5 and 6 (Combustion of natural gas and refined petroleum products) based on the 2019 National Inventory Report 1990-2017: Greenhouse Gas Sources and Sinks in Canada. Updated Table 9: Model Parameters for Quantification of Avoided landfill and Stockpile Methane Emission to remove methane emissions from wood waste stockpiles.
1.0	March 2016	Original Publication.



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## Related Publications

Technology, Innovation and Emissions Reduction Regulation

*Emissions Management and Climate Resilience Act*

*Environmental Protection and Enhancement Act*

Specified Gas Reporting Regulation

Standard for Greenhouse Gas Emission Offset Project Developers

Technical Guidance for Offset Protocol Development and Revision

Technical Guidance for the Assessment of Additionality

Standard for Greenhouse Gas Validation, Verification, and Audit

# Introduction

The Carbon Offset Emission Factors Handbook contains a listing of common emission factors used in the Alberta emission offset system as well as common quantification methodologies.

Electricity Grid Displacement Factors (EGDFs), provided in Section 3 are intended as inputs to formulae provided in approved quantification protocols.

Common emission factors, provided in Section 2, are intended as inputs to formulae provided in approved quantification protocols.

Common quantification methods, provided in Section 3, are commonly used formulae for the quantification of emission offsets in Alberta. This section includes both quantification methods and factors required for emission offset quantification.

The EGDF, common emission factors and quantification methodologies are subject to periodic updates. Emission offset project developers must use the most current version of the Handbook when initiating an emission offset project. If the Handbook is updated during the offset crediting period or extension period of an emission offset project, the offset project developer should refer to the Standard for Greenhouse Gas Emission Offset Project Developers for guidance.

## 1.0 Electricity Grid Displacement Factor

Table 1 is a schedule of Electricity Grid Displacement Factors (EGDFs) that apply to emission offset projects that displace grid electricity with renewable electricity, reduce grid electricity usage, or result in additional electricity usage from the Alberta electricity grid. Emission offset projects initiated on or after January 1, 2024 must use the factor published in the schedule for each year that corresponds to the vintage in Table 1. This means that the EGDF will not be the same for the entire crediting period. Emission offset projects initiated on or before December 31, 2023 must use the EGDF that was current at the time of project initiation for the entire crediting period or the grid factor that was current at the beginning of an extension. If subproject(s) are added during the offset crediting period or extension period of an emission offset project, the offset project developer should refer to the Standard for Greenhouse Gas Emission Offset Project Developers for guidance.

**Table 1: Electricity Grid Displacement Factors**

Vintage	2024	2025	2026	2027	2028	2029	2030*
<b>Electricity Grid Displacement Factor (tCO<sub>2</sub>e/MWh)</b>							
Electricity grid displacement with renewable generation	0.4901	0.4602	0.4303	0.4005	0.3706	0.3407	**
<b>Electricity Grid Displacement Factor with line loss applied (tCO<sub>2</sub>e/MWh)</b>							
Increased on-site grid electricity use (includes line loss)	0.5226	0.4907	0.4588	0.4271	0.3952	0.3633	**
Reduction in grid electricity usage (includes line loss)	0.5226	0.4907	0.4588	0.4271	0.3952	0.3633	**
Distributed renewable displacement at point of use (includes line loss)	0.5226	0.4907	0.4588	0.4271	0.3952	0.3633	**

\*The EGDF will align with the High Performance Benchmark in 2030 going forward.

Factors in Table 2 apply to emission offset projects that displace grid electricity with renewable electricity, reduce grid electricity usage, or result in additional electricity usage from the Alberta electricity grid. The factors published in Table 2 are effective for emission offset projects initiated from January 1, 2023, to December 31, 2023.

**Table 2: Electricity Grid Displacement and Grid Usage Factors**

Factor	t CO <sub>2</sub> e/MWh	Description
Electricity grid displacement factor		
Electricity grid displacement with renewable generation	0.52	Applicable to projects displacing grid- electricity with renewable generation.
Electricity grid displacement factor with line loss applied		
Increased on-site grid electricity use (includes line loss)	0.55	Applicable for use in projects that increase electricity usage in the project condition.
Reduction in grid electricity usage (includes line loss)	0.55	Applicable to energy efficiency projects resulting in decreased grid electricity usage in the project condition.
Distributed renewable displacement at point of use (includes line loss)	0.55	Applicable to projects displacing grid electricity with distributed renewable electricity generation at point of use.

Methodology for the Electricity Displacement Factor, Alberta Emission Offset System, and calculation methodology is based on 2018-2020 data.

**Table 3: Total Transmission and Distribution Line Loss**

Line loss Factor	MWh line loss/MWh consumed	Description
Total line loss for transmission and distribution	1.066	Weighted average line loss for transmission and distribution in Alberta is 6.22 per cent (calculated as 1/(1-line loss)). Line loss is incorporated into the factors in Table 1 when reducing grid electricity usage or when renewable generation is at point of use.

Methodology for the Electricity Displacement Factor, Alberta Emission Offset System, and calculation methodology is based on 2018-2020 data.

## 2.0 Common Emission Factors

### 2.1 Global Warming Potentials

The Global Warming Potentials (GWPs) of specified gases are published in the Standard for Completing Greenhouse Gas Compliance and Forecasting Reports. If GWPs are updated during the offset crediting period or extension period of an emission offset project, the offset project developer should refer to the Standard for Greenhouse Gas Emission Offset Project Developers for guidance.

### 2.2 Fuel Extraction and Production Related Emissions

Below are emission factors associated with the extraction and production of fuels. Values are sourced from a Canadian Association of Petroleum Producers (CAPP) report on upstream oil and gas emissions.

**Table 4: Emission Intensity of Fuel Extraction and Production**

Source	Emission Factors		
	kg CO <sub>2</sub> /L	kg CH <sub>4</sub> /L	kg N <sub>2</sub> O/L
Diesel Production	0.138	0.0109	0.000004
Gasoline Production	0.138	0.0109	0.000004
	kg CO <sub>2</sub> /m <sup>3</sup>	kg CH <sub>4</sub> /m <sup>3</sup>	kg N <sub>2</sub> O/m <sup>3</sup>
Natural Gas Extraction	0.043	0.0023	0.000004
Natural Gas Processing	0.090	0.0003	0.000003

2004. A National Inventory of Greenhouse Gas (GHG), Criteria Air Contaminant (CAC) and Hydrogen Sulphide (H<sub>2</sub>S) Emissions by the Upstream Oil and Gas Industry, Volume 1. Clearstone Engineering Ltd. Prepared on behalf of Canadian Association of Petroleum Producers.

**Table 5: Emission Factors for Gasoline and Diesel Production**

Source	Approximate Proportionate Amount in Year of Emission Factor Generation (10 <sup>3</sup> m <sup>3</sup> /yr)	Emission Factors (t/10 <sup>3</sup> m <sup>3</sup> )		
		CO <sub>2</sub>	CH <sub>4</sub>	N <sub>2</sub> O
Light / Medium Crude Oil Production	55,588	86.3	4.41	0.0038

Heavy Crude Oil Cold Production	30,924	75	25.1	0.0033
Heavy Crude Oil Thermal Production	10,589	594.2	3.75	0.009

2004. A National Inventory of Greenhouse Gas (GHG), Criteria Air Contaminant (CAC) and Hydrogen Sulphide (H2S) Emissions by the Upstream Oil and Gas Industry, Volume 1. Clearstone Engineering Ltd. Prepared on behalf of Canadian Association of Petroleum Producers.

## 2.3 Fuel Combustion Related Emissions

**Table 6: Emission Factors for Combustion of Natural Gas and Natural Gas Liquids**

Source	Emission Factors (g/m <sup>3</sup> )		
	CO <sub>2</sub>	CH <sub>4</sub>	N <sub>2</sub> O
Natural Gas			
Electric Utilities	1928	0.49	0.049
Industrial	1928	0.037	0.033
Oil and Gas Sector Producer Consumption (non-marketable product)	2392	6.4	0.06
Pipelines	1928	1.9	0.05
Cement	1928	0.037	0.034
Manufacturing Industries	1928	0.037	0.033
Residential, Construction, Commercial/Institutional, Agriculture	1928	0.037	0.035
Propane	g/L	g/L	g/L
Residential	1515	0.027	0.108
All Other Uses	1515	0.024	0.108
Ethane	986	0.024	0.108
Butane	1747	0.024	0.108

2019 National Inventory Report 1990-2017: Greenhouse Gas Sources and Sinks in Canada. The Canadian Government's Submission to the UN Framework Convention on Climate Change. Part 2.

**Table 7: Emission Factors for Combustion of Refined Petroleum Products**

Source	Emission Factors (g/L)		
	CO <sub>2</sub>	CH <sub>4</sub>	N <sub>2</sub> O
Light Fuel Oil			
Electric Utilities	2753	0.18	0.031
Industrial	2753	0.006	0.031
Producer Consumption	2670	0.006	0.031
Residential	2753	0.026	0.006
Forestry, Construction, Public Administration and Commercial/Institutional	2753	0.026	0.031
Heavy Fuel Oil			
Electric Utilities	3156	0.034	0.064
Industrial	3156	0.12	0.064
Producer Consumption	3190	0.12	0.064
Residential, Forestry, Construction, Public Administration, and Commercial/Institutional	3156	0.057	0.064
<i>Kerosene</i>			
Electric Utilities	2560	0.006	0.031
Industrial	2560	0.006	0.031



Source	Emission Factors (g/L)		
	CO <sub>2</sub>	CH <sub>4</sub>	N <sub>2</sub> O
Producer Consumption	2560	0.006	0.031
Residential	2560	0.026	0.006
Forestry, Construction, Public Administration and Commercial/ Institutional	2560	0.026	0.031
Diesel- Refineries and others	2681	0.078*	0.022*
Diesel - Upgraders	2681	0.078*	0.022*
Motor Gasoline	2307	0.100	0.02

2019 National Inventory Report 1990-2017: Greenhouse Gas Sources and Sinks in Canada. The Canadian Government's Submission to the UN Framework Convention on Climate Change. Part 2.

\*Emission Factors and Reference Values, version 1.0, June 2022, Government of Canada

### 3.0 Common Quantification Methods

#### 3.1 Quantification of Avoided Landfill Methane Emissions

The methodology for quantifying greenhouse gas emissions reductions from the diversion of organic materials from a Municipal Solid Waste (MSW) landfill, wood waste landfill is provided below. Emission reductions are achieved by reducing methane emissions associated with anaerobic decomposition. In Alberta, landfills are classified as outlined in the Waste Control Regulation. If a Class II landfill meets the definition of a MSW landfill or a wood waste landfill, waste diversion from it is eligible under this methodology. Waste diverted from Class III landfills is not eligible under this methodology because they are for the disposal of inert waste. Waste diverted from a wood waste stockpile is not eligible under this methodology because is not an eligible baseline in any approved Alberta quantification protocols.

**Table 8: Landfill Definitions Applicable to Avoided Landfill Methane Emissions Quantification in Alberta**

Definitions	
Municipal Solid Waste (MSW) Landfill	A Municipal Solid Waste (MSW) landfill includes residential, industrial, commercial, and institutional (ICI) and construction and demolition (C&D) waste in various amounts.
Wood Waste Landfill	A wood waste landfill is an industrial on-site landfill for the disposal of wood waste.
Eligible Waste	Organic waste that is expected to decompose and generate methane in a landfill or stockpile under anaerobic conditions.
Class II Landfill	As defined in the Alberta Waste Control Regulation: a landfill for the disposal of waste not including hazardous waste.
Class III Landfill	As defined in the Alberta Waste Control Regulation: a landfill for the disposal of inert waste.
Inert Waste	Solid waste that, when disposed of in a landfill or re-used, is not reasonably expected to undergo physical, chemical, or biological changes to such an extent as to produce substances that may cause an adverse effect, and includes, but is not limited to, demolition debris, concrete, asphalt, glass, ceramic materials, scrap metal, and dry timber or wood that has not been chemically treated.

Projects related to landfills whose designation is unclear should contact ACCO for further guidance.

**Table 9: Quantification of Avoided Landfill Methane Emission**

First Order Decay (FOD) Methane Quantification Model	
Methane (CH <sub>4</sub> ) Quantification Model: Waste Diversion	<p>The principle formula for the first order decay (FOD) Scholl-Canyon Model to be used for estimating avoided methane emissions as a result of waste diversion is:</p> $Q = \sum_{x=1}^{40} [k * W_c * L_o * e^{-k(x-1)} * (1 - R)] * (1 - OX)$ <p>Where:</p> <p>Q = amount of methane emitted in the years x = 1 to 40 by the waste W<sub>c</sub> (tonne CH<sub>4</sub>/yr) under the assumed baseline waste disposal practice</p> <p>k = methane generation rate (1/yr)</p> <p>W<sub>c</sub> = amount of eligible waste diverted from disposal in the current year C (wet weight, t)</p> <p>L<sub>o</sub> = methane generation potential (tonne CH<sub>4</sub>/ tonne waste)</p>

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**First Order Decay (FOD) Methane Quantification Model**

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R = methane captured and destroyed (fraction)

OX = oxidation of methane in cover material (fraction)

x = iterative FOD emissions in year 1 to 40 from a given mass of waste  $W_c$

For Alberta waste diversion protocols, the FOD model is used to calculate emissions forward over 40 years (x = 1 to 40), beginning in the year in which the waste is initially diverted. These emissions are applied to the total baseline emissions for the project in the year of waste diversion.

Methane Generation  
Potential ( $L_o$ )

$$L_o = \text{MCF} * \text{DOC} * \text{DOC}_f * \text{F} * 16/12$$

Where:

$L_o$  = methane generation potential (tonne  $\text{CH}_4$ / tonne waste)

MCF = methane correction factor (fraction) in the year of decomposition

DOC = fraction of degradable organic carbon in the waste (tonne Carbon/tonne waste, by wet weight) in the year of decomposition

$\text{DOC}_f$  = fraction of DOC that decomposes (weight fraction)

F = fraction by volume of methane in landfill gas

16/12 = stoichiometric factor to convert weight of carbon to weight of methane (molecular weight ratio  $\text{CH}_4/\text{C}$ )

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**Table 10: Model Parameters for Quantification of Avoided Landfill Methane Emissions**

Parameter	MSW Landfill				Wood Waste Landfill								
Methane Correction Factor (MCF)	Managed (anaerobic) <sup>a</sup>	Unmanaged – Deep <sup>c</sup> (≥5 metres waste)	Unmanaged – Shallow <sup>d</sup> (<5 metres waste)	Uncategorized <sup>e</sup>									
	1.0 (0.5 semi-aerobic) <sup>b</sup>	0.8	0.4	0.6	0.8 (deep landfill >5m) 0.4 (shallow landfill <5m)								
<p><b>Anaerobic managed solid waste disposal sites (SWDS):</b> These must have controlled placement of waste (i.e., waste directed to specific deposition areas, a degree of control of scavenging, and a degree of control of fires) and will include at least one of the following: (i) cover material; (ii) mechanical compacting; or (iii) levelling of the waste.</p> <p><b>Semi-aerobic managed SWDS:</b> These must have controlled placement of waste and will include all of the following structures for introducing air to the waste layer: (i) permeable cover material; (ii) leachate drainage system; (iii) regulating pondage; and (iv) gas ventilation system.</p> <p><b>Unmanaged deep and/or high water table SWDS:</b> All SWDS not meeting the criteria of managed SWDS and which have depths of greater or equal to 5 metres and/or high water table at or near ground level. The latter situation corresponds to filling inland water, such as ponds, rivers, or wetlands by waste.</p> <p><b>Unmanaged shallow SWDS:</b> All SWDS not meeting the criteria of managed SWDS and have depths of less than 5 metres.</p> <p><b>Uncategorized SWDS:</b> Only if projects cannot categorize their SWDS into the above four categories can this category be used.</p>													
Fraction of CH <sub>4</sub> in Landfill Gas (F)	0.5				0.5								
Default Fraction of Degradable Organic Carbon (DOC)	If detailed information on the landfill waste composition is not available or applicable, default DOC should be used. If the information on how the landfill is managed is not available to determine MCF, then use default Lo. Use DOC <sub>i</sub> = 0.6 if a comprehensive wood waste diversion program is in place and DOC <sub>i</sub> = 0.5 if no wood waste diversion program is in place. Default values for Alberta:				<table border="1"> <tr> <td>Lo<sup>f,g</sup></td> <td>80</td> </tr> </table> g - for a shallow landfill Lo = 40	Lo <sup>f,g</sup>	80						
Lo <sup>f,g</sup>	80												
	<table border="1"> <thead> <tr> <th>DOC content in % of wet weight</th> <th>DOC</th> <th>Lo f (DOCf = 0.5)</th> <th>Lo f (DOCf = 0.6)</th> </tr> </thead> <tbody> <tr> <td>from 1990-present</td> <td>0.17</td> <td>56.67</td> <td>67.95</td> </tr> </tbody> </table>				DOC content in % of wet weight	DOC	Lo f (DOCf = 0.5)	Lo f (DOCf = 0.6)	from 1990-present	0.17	56.67	67.95	
DOC content in % of wet weight	DOC	Lo f (DOCf = 0.5)	Lo f (DOCf = 0.6)										
from 1990-present	0.17	56.67	67.95										
	f -Lo in kg CH <sub>4</sub> /tonne waste. Must divide by 1000 kg CH <sub>4</sub> to convert to tonne CH <sub>4</sub> /tonne waste.												

Parameter	MSW Landfill	Wood Waste Landfill															
Fraction of Degradable Organic Carbon (DOC)	<p>If the landfill specific waste stream is well understood<sup>h</sup>, individual DOC for the measured proportion of each waste stream in the landfill can be used to calculate a landfill-specific DOC using the formula provided below, or ideally based on the measurement of the actual DOC content of each waste type in the landfill's waste stream. This landfill-specific mixed waste DOC value must be used in conjunction with the mixed waste landfill default DOC<sub>i</sub> of 0.5 to 0.6.</p> $DOC = (0.4*A) + (0.2*B) + (0.15*C) + (0.43*D)$ <p>DOC content in % of wet weight</p> <table border="1"> <thead> <tr> <th>Fraction of waste</th> <th>A</th> <th>B</th> <th>C</th> <th>D</th> </tr> </thead> <tbody> <tr> <td>Waste Type</td> <td>Paper</td> <td>Garden and Yard</td> <td>Food</td> <td>Wood</td> </tr> <tr> <td>DOC<sup>iii</sup></td> <td>0.4</td> <td>0.2</td> <td>0.15</td> <td>0.43</td> </tr> </tbody> </table> <p><sup>h</sup> -The sampling program for waste composition monitoring should be based on industry-accepted techniques: Sorting and documentation of the waste composition should be undertaken according to the Alberta Environment Provincial Waste Characterization Framework<sup>iv</sup>.</p>	Fraction of waste	A	B	C	D	Waste Type	Paper	Garden and Yard	Food	Wood	DOC <sup>iii</sup>	0.4	0.2	0.15	0.43	N/A
Fraction of waste	A	B	C	D													
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Default Fraction of Degradable Organic Carbon Dissimilated (DOC <sub>i</sub> )	DOC <sub>i</sub> = 0.6 if a comprehensive wood waste diversion program is in place DOC <sub>i</sub> = 0.5 otherwise	N/A															
Waste Type-Specific DOC and DOC <sub>i</sub>	Currently not available. The landfill/stockpile default Lo must be used when diverting a specific waste type (i.e. waste type-specific DOC cannot be used).																
Oxidation Factor (OX)	<table border="1"> <thead> <tr> <th>Type of Site</th> <th>CH4 Oxidation Rates (OX, %)</th> <th>Developed Area (m<sup>2</sup>)</th> </tr> </thead> <tbody> <tr> <td>Default</td> <td>10</td> <td>-</td> </tr> <tr> <td>Managed, unmanaged, and uncategorized landfill (not covered with aerated material)</td> <td>0</td> <td>A</td> </tr> <tr> <td>Managed covered with CH4 oxidizing material e.g. topsoil/compost</td> <td>10</td> <td>B</td> </tr> </tbody> </table> <p>For the case of different site types at different landfill areas, an average methane oxidation rate can be calculated by:</p> $OX_{\text{average}} = \frac{[(0\% * A) + (10\% * B)]}{(A + B)}$ <p>The use of an oxidation value other than 10 per cent should be documented, referenced, and supported by data relevant to the geographical context.</p>	Type of Site	CH4 Oxidation Rates (OX, %)	Developed Area (m <sup>2</sup> )	Default	10	-	Managed, unmanaged, and uncategorized landfill (not covered with aerated material)	0	A	Managed covered with CH4 oxidizing material e.g. topsoil/compost	10	B				
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Managed covered with CH4 oxidizing material e.g. topsoil/compost	10	B															
Methane Collection and Destruction (1-R)	<p>The fraction of methane collected and destroyed at the landfill (taking collection and destruction efficiencies into account). Projects diverting waste from landfills must provide clear documentation of landfill gas collection and destruction at all areas at the source landfills, i.e., the average LFG<sub>CE</sub> at the source landfills (it cannot be assumed that R=0 because waste is being diverted from active cells).</p> <p>R = LFG Collection Efficiency (LFG<sub>CE</sub>)*Methane Destruction Efficiency (LFG<sub>DE</sub>)</p> <p>Default Values for LFG Collection Efficiencies (LFG<sub>CE</sub>)<sup>vii</sup>:</p> <table border="1"> <thead> <tr> <th rowspan="2">Type of Cover System</th> <th colspan="2">LFG Collection Efficiency</th> <th rowspan="2">Developed Area m<sup>2</sup></th> </tr> <tr> <th>Range (%)</th> <th>Default (%)</th> </tr> </thead> <tbody> <tr> <td>Operating Cell</td> <td>-</td> <td>35.0</td> <td>A</td> </tr> <tr> <td>Temporary Covered Cell</td> <td>65-68</td> <td>66.5</td> <td>B</td> </tr> </tbody> </table>	Type of Cover System	LFG Collection Efficiency		Developed Area m <sup>2</sup>	Range (%)	Default (%)	Operating Cell	-	35.0	A	Temporary Covered Cell	65-68	66.5	B		
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	Range (%)	Default (%)															
Operating Cell	-	35.0	A														
Temporary Covered Cell	65-68	66.5	B														

Parameter	MSW Landfill			Wood Waste Landfill
	Final Clay Covered Cell	85-92	88.5	C
	Composite Liner System	90-97	93.5	D
	LFG Mitigation Control System	Site Specific	Site Specific	E

For the case of various cover systems applied to different landfill areas, an average LFG<sub>CE</sub> can be calculated by:

$$LFG_{CE\text{Average}} = \frac{[(35\% * A) + (66.5\% * B) + (88.5\% * C) + (93.5\% * D)]}{(A + B + C + D)}$$

Default Values for Methane Destruction Efficiency (LFGDE)vii:

Type of LFG Device	Methane Destruction Efficiency	
	Range (%)	Average (%)
Boiler/Steam Turbines	67-99+	99.8
Gas Turbines	97-99+	98.2
Flares	38-99+	99.7
IC Engines	25-99+	86.1
Passive Venting	n/a	0

Alternative methane controls at landfills must be appropriately taken into account (i.e., bioreactor technology, enhanced oxidation practices).

Default k-value	<p>The recommended equation as per Alberta's Technical Guidance for Quantification of Specified Gas Emissions from Landfills<sup>viii</sup> is to be used to calculate k-values until ongoing research permits further assessment of these values.</p> <p><math>k = 0.00003 * PCPN + 0.01</math></p> <p>Where: PCPN = Annual average precipitation at the nearest weather station for the most recently available Environment Canada 30-year climate normal period (mm/yr).</p> <p>In the case where additional liquids are introduced into the landfill (e.g. at a bioreactor landfill), the amount of additional liquids should be converted and added to the amount of precipitation at the site. For these cases the formula for k would be:</p> <p><math>k = 0.00003 * (PCPN+AL) + 0.01</math></p> <p>Where: AL = Amount of additional liquid into the landfill cell (mm/yr.)</p>	0.02
Landfill-Specific k-value	Landfill-specific k-value calculation for those landfills in a position to do should follow the MSW Landfill k-value calculation <sup>ix</sup> .	

<sup>v</sup>2006. 2006 IPCC Guidelines for National Greenhouse Gas Inventories. Prepared by the National Greenhouse Gas Inventories Programme, Eggleston H.S., Buendia L., Miwa K., Ngara T. and Tanabe K. (eds). Published: IGES, Japan.

<sup>ii</sup>2009. Methodological Tool. Tool to determine methane emissions avoided from disposal of waste at a solid waste disposal site. EB 41 Annex 10 Version 04. United Nations Framework Convention on Climate Change (UNFCCC) Clean Development Mechanism (CDM).

<sup>iii</sup>2006. 2006 IPCC Guidelines for National Greenhouse Gas Inventories. Volume 5 Waste. Intergovernmental Panel on Climate Change (IPCC).

<sup>iv</sup>2005. Provincial waste characterization framework: A Joint Project of Alberta Environment, Government of Canada, Action Plan 2000 on Climate Change (Enhanced Recycling Program) and the Recycling Council of Alberta, Final Report. Alberta Environment.

<sup>v</sup>2003. French Calculation Guidelines for Estimating Atmospheric Emissions of CH<sub>4</sub>, CO<sub>2</sub>, SO<sub>x</sub> and NO<sub>x</sub> released by Non-Hazardous Waste Landfills (English Version). French Environmental Agency. ADEME.

Parameter	MSW Landfill	Wood Waste Landfill
	<sup>vii</sup> 2007. Current MSW Industry Position and State-of-the-Practice on LFG Collection, Methane Oxidation, and Carbon Sequestration in Landfills. Prepared for Solid Waste Industry for Climate Solutions (SWICS). Prepared by SCS Engineers. <sup>vii</sup> 1998. USEPA AP-42 Compilation of Emission Factors, November 1998, Attachment A. U.S. Environmental Protection Agency. <sup>viii</sup> 2008. Technical Guidance for the Quantification of Specified Gas Emissions from Landfills (Version 1.2). Alberta Environment <sup>ix</sup> October 2014. MSW Landfill k-value Calculation Best Management Practice. Alberta Environment	