



IPCC Inventory Software

**Training of GHG Inventory National Experts to
prepare first Biennial Transparency Report under ETF
of the Paris Agreement:**

Energy Sector

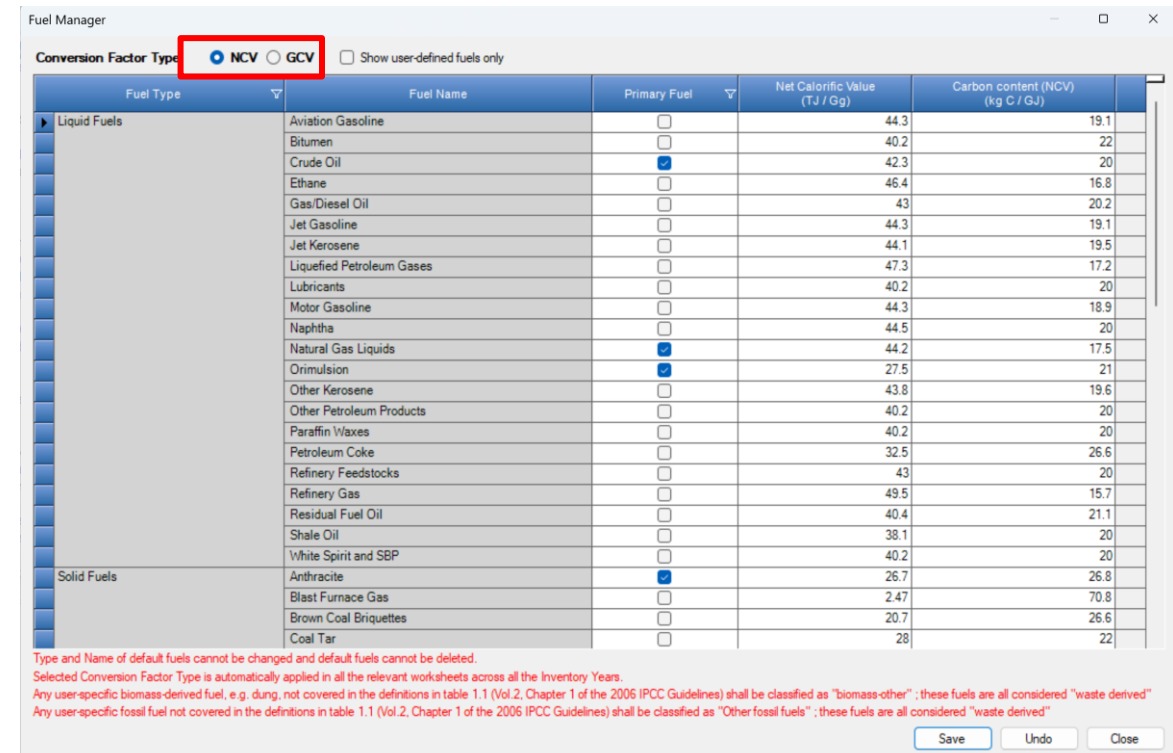
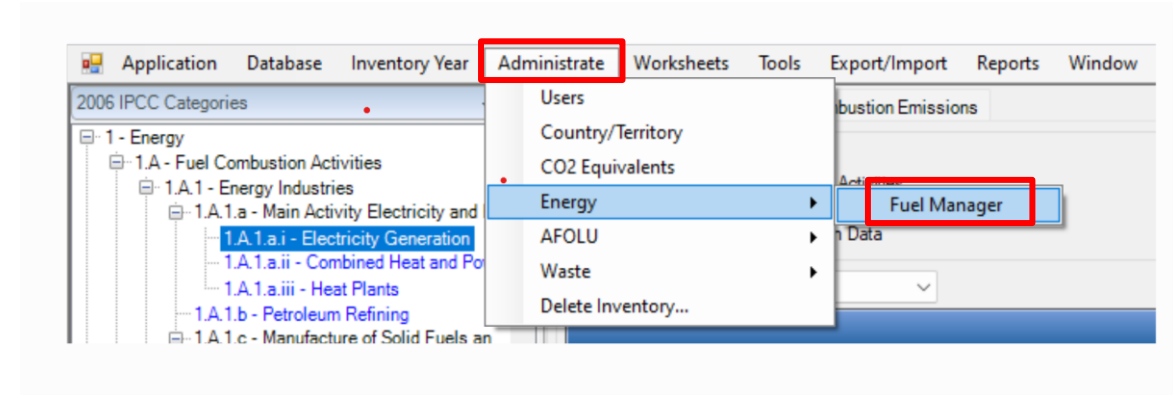
Step A: Set-up Fuel Manager

- The **Fuel Manager** contains data on carbon content and calorific value for each fuel used in the NGHGI.
- Access Fuel Manager from main ribbon – the fuel manager should be populated before you start a GHG Inventory, but you may always add additional fuels or change a parameter.



Important: Consider that if you change parameters, data in worksheets automatically linked from the **Fuel Manager** will be updated.

- On the window's top border, select either NCV (Net Calorific Value) or GCV (Gross Calorific Value) as the Conversion Factor Type. Note that:
 - For each IPCC default fuel, when NCV is selected, the Calorific Value and the Carbon Content are pre-filled with IPCC default values, which can be replaced with user-specific values.
 - For GCV no IPCC default values are available, and so those need to be entered by the user.



Step A: Set-up Fuel Manager

For each new (user-specific) fuel entry the following steps apply:

1. Click on the **asterisk** in the bottom-most row to add the user-specific fuel.
 2. Select **fuel type** from the drop-down menu.
 3. Enter specific **fuel name**.
 4. Indicate (checkbox) if a **primary fuel** or not.
 5. Enter its **calorific value** in TJ/Gg, (either NCV or GCV according to the selection made for entire Fuel Manager).
 6. Enter **carbon content** in kg C/GJ.
 7. **Save**
- [To single out user-defined fuels only, the corresponding box on the window's top border shall be marked].

Enter the following in the Fuel Manager

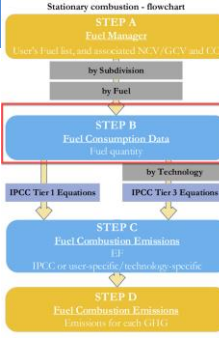
New Fuel Type: Northern Coal Mine, Primary fuel,
NCV=20 and CC=27

Conversion Factor Type	NCV	GCV	Show user-defined fuels only	
Fuel Type	Fuel Name	Primary Fuel	Net Calorific Value (TJ / Gg)	Carbon content (NCV) (kg C / GJ)
	Gas Works Gas	<input type="checkbox"/>	38.7	12.1
	Lignite	<input checked="" type="checkbox"/>	11.9	27.6
	Oil Shale / Tar Sands	<input checked="" type="checkbox"/>	8.9	29.1
	Other Bituminous Coal	<input checked="" type="checkbox"/>	25.8	25.8
	Oxygen Steel Furnace Gas	<input type="checkbox"/>	7.06	49.6
	Patent Fuel	<input type="checkbox"/>	20.7	26.6
	Sub-Bituminous Coal	<input checked="" type="checkbox"/>	18.9	26.2
Gaseous Fuels	Natural Gas (Dry)	<input checked="" type="checkbox"/>	48	15.3
Other Fossil Fuels	Industrial Wastes	<input checked="" type="checkbox"/>	11	39
	Municipal Wastes (nonbiomass fraction)	<input checked="" type="checkbox"/>	10	25
	Waste Oils	<input checked="" type="checkbox"/>	40.2	20
Peat	Peat	<input checked="" type="checkbox"/>	9.76	28.9
Biomass - solid	Charcoal	<input type="checkbox"/>	29.5	30.5
	Other Primary Solid Biomass	<input type="checkbox"/>	11.6	27.3
	Wood/Wood Waste	<input type="checkbox"/>	15.6	30.5
Biomass - liquid	Biodiesels	<input type="checkbox"/>	27	19.3
	Biogasoline	<input type="checkbox"/>	27	19.3
Biomass - liquid	Hydropower	<input checked="" type="checkbox"/>		
Biomass - liquid	Other Liquid Biofuels	<input type="checkbox"/>	27.4	21.7
Biomass - liquid	Solar Power	<input checked="" type="checkbox"/>	0	0
Biomass - liquid	Sulphite lyes (Black Liquor)	<input type="checkbox"/>	11.8	26
Biomass - gas	Landfill Gas	<input type="checkbox"/>	50.4	14.9
	Other Biogas	<input type="checkbox"/>	50.4	14.9
	Sludge Gas	<input type="checkbox"/>	50.4	14.9
Biomass - other	Municipal Wastes (biomass fraction)	<input type="checkbox"/>	11.6	27.3
Solid Fuels	Northern Coal Mine	<input checked="" type="checkbox"/>	20	27

1 Type and Name of default fuels cannot be changed and default fuels cannot be deleted.
Selected Conversion Factor Type is automatically applied in all the relevant worksheets across all the Inventory Years.
Any user-specific biomass-derived fuel, e.g. dung, not covered in the definitions in table 1.1 (Vol.2, Chapter 1 of the 2006 IPCC Guidelines) shall be classified as "biomass-other"; these fuels are all considered "waste derived".
Any user-specific fossil fuel not covered in the definitions in table 1.1 (Vol.2, Chapter 1 of the 2006 IPCC Guidelines) shall be classified as "Other fossil fuels"; these fuels are all considered "waste derived".



Note: If the values assigned to a user-defined fuel added to the Fuel Manager are subsequently changed, such change is propagated by the Software to each calculation worksheet where that fuel is used.



Step B: Fuel Consumption Data

Step B, users compile worksheet **Fuel Consumption Data** either with a single row of data for the entire category, with its univocal name/code entered in Column |S| [e.g. “country name” or “unspecified” as selected from the dropdown menu], or with subnational aggregations, and for each of those the univocal name/code entered in **Column |S|**

Then, for each subdivision in Column |S| data are entered in worksheet **Fuel Consumption Data** row by row as follows:

1. Column |F|: select each fuel used from the drop-down menu (one row for each fuel)
(Note that fuels shown in the dropdown menu are those listed in the Fuel Manager. Note that user shall select “Fuel Type” in the “Fuel Type” bar at the top, to enter data for each fuel one by one.)

Fuel Consumption Data Fuel Combustion Emissions

Worksheet: Energy
 Category: Fuel Combustion Activities
 Subcategory: 1.A.1.a.i - Electricity Generation
 Sheet: Fuel Consumption Data

Data
 Fuel Type: (All fuels)

2022

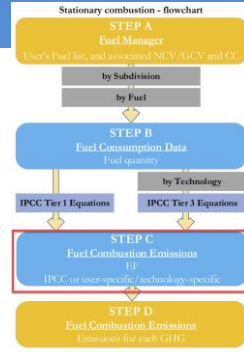
Equation 2.4

Subdivision	Fuel	Consumption Unit	Consumption (Mass, Volume or Energy Unit)	Conversion Factor (TJ/Unit) (NCV)	Total consumption (TJ)
S	F	U	C	CF	TC = C * CF
Northern	Municipal Wastes (nonbiomass fraction)	TJ	4,000	1	4,000
Power City 1	Charcoal	TJ	200	1	200
Power City 1	Liquefied Petroleum Gases	TJ	2,900	1	2,900
Unspecified	Anthracite	TJ	40,000	1	40,000
Unspecified	Gas/Diesel Oil	TJ	1,000	1	1,000
Unspecified	Natural Gas (Dry)	TJ	10,000	1	10,000
Unspecified	Peat	TJ	3,500	1	3,500
Total					61,600

2. Column |U|: enter unit of fuel consumption data (e.g. Gg, TJ, m³). To enter a user-specific unit (e.g. m3) select *Gg (Manual CF)* from the dropdown menu and overwrite *Gg* with the user-specific unit.

3. Column |C|: enter amount of fuel consumed.

4. Column |CF|: enter conversion factor to convert the consumption unit to an energy unit (TJ). *Note that where Gg of fuel are converted to TJ, the NCV/GCV is sourced from the Fuel Manager and compiled by the Software as the conversion factor; while if the consumption unit is TJ the Software compiles the conversion factor cell with the value 1. Where other units are applied (e.g. m3) the user shall enter the relevant conversion factor here.*



Step C: Fuel Consumption Emissions

In Step C, the Fuel Combustion Emissions worksheet is prefilled by the Software with a number of rows corresponding to the number of subdivision/fuel combinations entered in worksheet Fuel Consumption Data. Then:

1. For each row, users click the symbol “田” on the left of the row to open a drop-down table where EF values are to be compiled.

2. Drop-down table can be filled: either with a single row of data, this is the case for IPCC default method; or with several rows, one row for each technology type, this is the case for IPCC Tier 3 method.

Note that user shall select “Fuel Type” in the “Fuel Type” bar at the top, to enter data for each fuel one by one.

Worksheet: Fuel Combustion Emissions

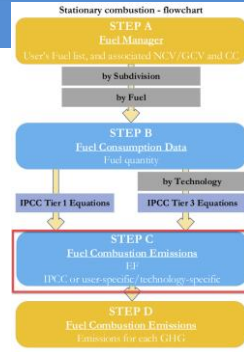
Sector: Energy
 Category: Fuel Combustion Activities
 Subcategory: 1.A.1.a.i - Electricity Generation
 Sheet: Fuel Combustion Emissions

Data

Fuel Type: (All fuels) [Dropdown menu open showing: (All fuels), Liquid Fuels, Solid Fuels, Gaseous Fuels, Other Fossil Fuels, Peat, Biomass - solid, Biomass - liquid, Biomass - gas, Biomass - other]

Equation 2.4		Fuel	Total consumption (TJ)	CO2 Emissions (Gg CO2)	CH4 Emissions (Gg CH4)	N2O Emissions (Gg N2O)
		F	TC	CO2	CH4	N2O
		Municipal Wastes (nonbiomass fraction)	4,000	0	0	0
		Charcoal	200	17.4	0.02	0.0004
		Liquefied Petroleum Gases	2,900	177.99	0.00145	0.000029
		Anthracite	40,000	3,922	0.76	0.096
		Gas/Diesel Oil	1,000	80	0.003	0.0006
		Natural Gas (Dry)	10,000	558	0.01	0.001
		Peat	3,500	366	0.0035	0.00525

Technology			CO2			CH4		N2O	
Type of Technology	Technology penetration (%)	Consumption (TJ)	CO2 Emission Factor (kg CO2/TJ)	Amount Captured (Gg CO2)	CO2 Emissions (Gg CO2)	CH4 Emission Factor (kg CH4/TJ)	CH4 Emissions (Gg CH4)	N2O Emission Factor (kg N2O/TJ)	N2O Emissions (Gg N2O)
T	P	C=TC*(P/100)	EF(CO2)	Z	CO2=C*EF(CO2)/10*6-Z	EF(CH4)	CH4=C*EF(CH4)/10*6	EF(N2O)	N2O=C*EF(N2O)/10*6
Technology 3	100	3,500	106,000	5	366	1	0.0035	1.5	0.00525



Step C: Fuel Consumption Emissions - EFs

Compile each row as follows:

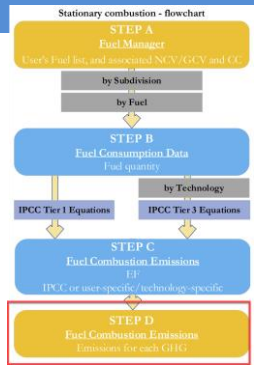
- Column |T|:** enter technology type. Where the IPCC default method is applied, the notation “unspecified” is selected.
- Column |P|:** enter technology penetration rate (%) associated with each technology type. The technology penetration rate apportions the total fuel consumed in the subdivision among technology types. Where the IPCC default method is applied, the value 100 is automatically entered by the Software. (Note that for each fuel in each subdivision, summing up technology penetration rates of technologies reported shall always result in 100%)

3. **Column |EF(CO₂)|:** select from the drop-down menu the IPCC default value or, for user-specific fuels, the value calculated by the Software as the carbon content multiplied by 44/12; otherwise enter the technology-type-specific value, in kg of CO₂ per TJ.

4. **Column |EF(CH₄)| and Column |EF(N₂O)|:** select from the drop-down menu the IPCC default value for the given fuel or enter the technology- type-specific value, in kg of CH₄ per TJ or kg of N₂O per TJ, respectively.

Equation 2.4		CO ₂		CH ₄		N ₂ O	
Subdivision	Fuel	Total consumption (TJ)	CO ₂ Emissions (Gg CO ₂)	CH ₄ Emissions (Gg CH ₄)	N ₂ O Emissions (Gg N ₂ O)		
S	F	TC	CO ₂	CH ₄	N ₂ O		
Northern	Municipal Wastes (nonbiomass fraction)	4,000	0	0	0		
Power City 1	Charcoal	200	17.4	0.02	0.0004		
Power City 1	Liquefied Petroleum Gases	2,900	177.99	0.00145	0.000029		

Equation 2.4		CO ₂		CH ₄		N ₂ O			
Type of Technology	Technology penetration (%)	Consumption (TJ)	CO ₂ Emission Factor (kg CO ₂ /TJ)	Amount Captured (Gg CO ₂)	CO ₂ Emissions (Gg CO ₂)	CH ₄ Emission Factor (kg CH ₄ /TJ)	CH ₄ Emissions (Gg CH ₄)	N ₂ O Emission Factor (kg N ₂ O/TJ)	N ₂ O Emissions (Gg N ₂ O)
T	P	C=TC*(P/100)	EF(CO ₂)	Z	CO ₂ =C*EF (CO ₂)/10 ⁶ -Z	EF(CH ₄)	CH ₄ =C*EF (CH ₄)/10 ⁶	EF(N ₂ O)	N ₂ O=C*EF (N ₂ O)/10 ⁶
Technology 4	100	2,900	63,100	5	177.99	0.5	0.00145	0.01	0.000029
Total		2,900			177.99		0.00145		0.000029



Step D: Fuel Combustion Emissions- Results

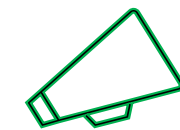
1. To estimate the total CO₂ emitted into the atmosphere, the amount of CO₂ produced across the process from that fuel used by that technology in that subdivision that has been captured instead of emitted into the atmosphere is to be entered in Gg CO₂ in Column |Z| of worksheet **Fuel Combustion Emissions**.

Note that Column |Z| is accessed in worksheet **Fuel Combustion Emissions** by clicking the symbol “☐” on the left of the row (a drop-down table opens and Column |Z| becomes visible)

2. Then, for each GHG, emissions from each source are calculated by the *Software*, in mass unit (Gg). Total emissions from each source of stationary combustion is the sum of all emissions from combustion of all fuels listed in all subdivisions.

Subdivision		Fuel	Total consumption (TJ)	CO2 Emissions (Gg CO2)	CH4 Emissions (Gg CH4)	N2O Emissions (Gg N2O)
S	F	TC	CO2	CH4	N2O	
Northern	Municipal Wastes (nonbiomass fraction)	4,000	383.48	0.132	0.0176	

Technology		CO2		CH4		N2O			
Type of Technology	Technology penetration (%)	Consumption (TJ)	CO2 Emission Factor (kg CO2/TJ)	Amount Captured (Gg CO2)	CO2 Emissions (Gg CO2)	CH4 Emission Factor (kg CH4/TJ)	CH4 Emissions (Gg CH4)	N2O Emission Factor (kg N2O/TJ)	N2O Emissions (Gg N2O)
T	P	C=TC*(P/100)	EF(CO2)	Z	CO2=C*EF(CO2)/10 ⁶ -Z	EF(CH4)	CH4=C*EF(CH4)/10 ⁶	EF(N2O)	N2O=C*EF(N2O)/10 ⁶
Technology 1	60	2,400	91,700	10	210.08	30	0.072	4	0.0096
Technology 2	50	2,000	91,700	10	173.4	30	0.06	4	0.008
Total		4,400			383.48		0.132		0.0176



Do you notice the error in the image?

The *Software* has alerted you that the technology penetration rates are greater than 100%.

Comparing Sectoral and Reference Approaches

- You have just estimated GHG emissions from electricity generation – this estimation methodology is based on sectoral consumption, and part of the **Sectoral Approach**.

- The **Reference Approach** is designed to calculate CO₂ emissions from fuel combustion, starting from high-level energy supply data. This approach does not distinguish between different source categories within the energy sector and only estimates total emissions from source category 1.A Fuel Combustion.

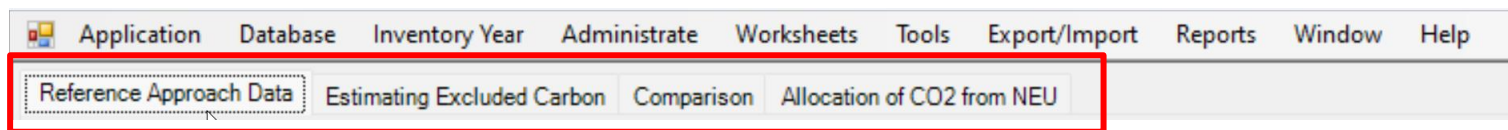
- The *Software* can calculate the Reference Approach and make a comparison between emissions estimated using the Reference and Sectoral Approaches.
- In the **Comparison tab** of the Reference Approach menu, the energy consumption and emissions from the data entered for electricity generation (under Sectoral Approach).

Main menu → Tools → Reference Approach

The screenshot shows the software interface with the 'Tools' menu open, highlighting the 'Reference Approach' option. Below the menu, a table compares the Reference Approach and Sectoral Approach for CO₂ emissions from fuel combustion.

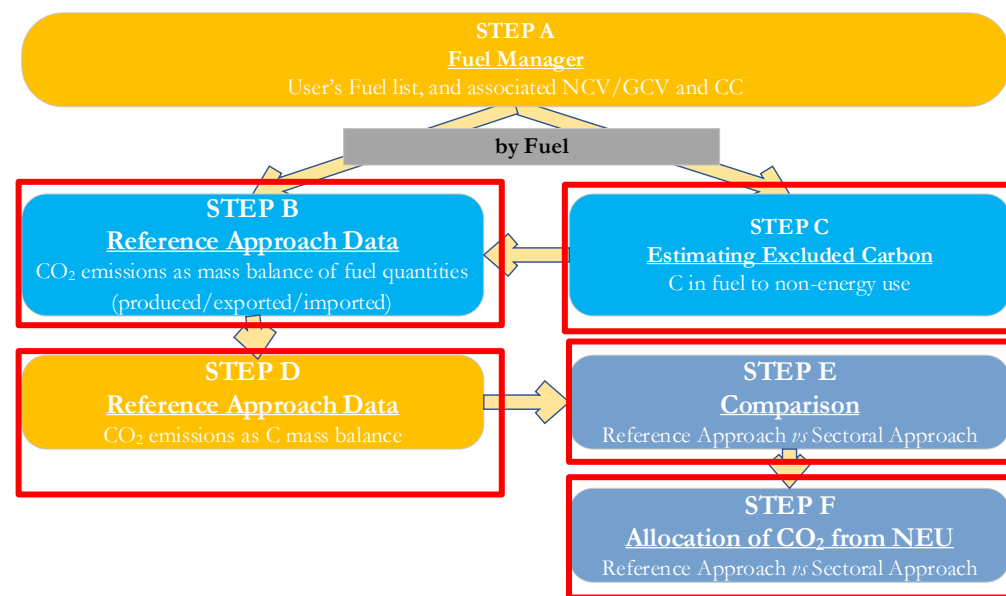
Fuel Types	Reference Approach				Sectoral Approach		Difference	
	Apparent Consumption (TJ)	Excluded consumption (TJ)	Apparent Consumption (excluding non-energy use and feedstocks) (TJ)	CO ₂ Emissions (Gg)	Energy Consumption (TJ)	CO ₂ Emissions (Gg)	Energy Consumption (%)	CO ₂ Emissions (%)
☑ Liquid Fuels: 22 item(s)	0	0	0	0	3,900	257.99	-100	-100
☑ Solid Fuels: 16 item(s)	0	0	0	0	40,000	3,922	-100	-100
☑ Gaseous Fuels: 1 item(s)	0	0	0	0	10,000	558	-100	-100
☑ Other Fossil Fuels: 3 item(s)	0	0	0	0	4,400	383.48	-100	-100
Primary Fuels								
Industrial Wastes	0	0	0	0	0	0	0	0
Municipal Wastes (nonbio...)	0	0	0	0	4,400	383.48	-100	-100
Waste Oils	0	0	0	0	0	0	0	0
Total	0	0	0	0	4,400	383.48	-100	-100
☑ Peat: 1 item(s)	0	0	0	0	3,500	366	-100	-100
Total	0	0	0	0	61,800	5,487.47	-100	-100

Comparing Sectoral and Reference Approaches

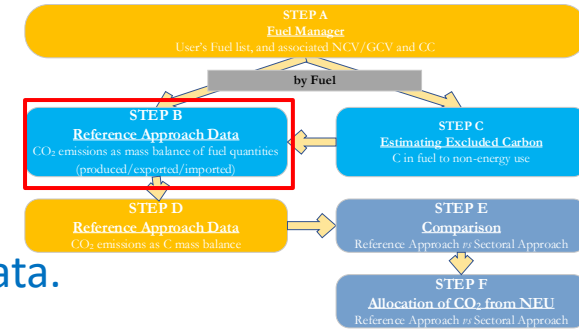


The *Software* calculates CO₂ emissions from fuel combustion categories for the top-down reference approach using the following worksheets:

- **Fuel Manager:** information on *carbon content* and *calorific value*
- **Reference Approach Data:** for each fuel type calculates apparent consumption; uses data *calorific value* and *carbon content* (filled in automatically from the **Fuel Manager**), the excluded carbon, and the fraction oxidized. From this information the worksheet calculates actual CO₂ emissions.
- **Estimating Excluded Carbon:** contains for specific fuels the amount of the total estimated quantity of carbon which does not lead to fuel combustion emissions, calculates the amount of carbon that shall be excluded from the emissions.
- **Comparison:** Compares summary information on total estimated AD and CO₂ emissions from the Reference and Sectoral approaches.
- **Allocation of CO₂ from NEU** summarizes the total CO₂ excluded from the reference approach, by fuel. This worksheet allows for reporting the CO₂ emissions from NEU reported elsewhere in the NGHGI, identifying in which category they are reported.



Step B. Reference Approach Data



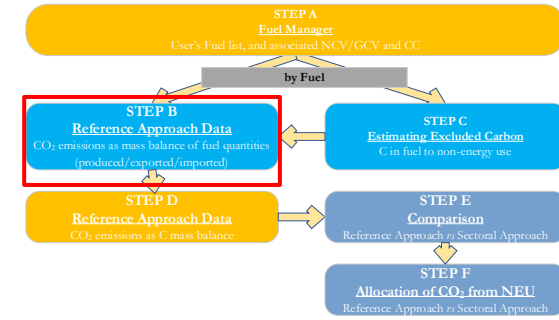
We have already explored the Fuel Manager, so here we start with Step B. Reference Approach Data. For each fuel, enter the following information:

- Column |Unit|:** select or enter manually the measurement unit used (e.g. Gg, TJ, m³). (see “+” sign to expand to the full fuel list)
- Column |A|:** input the amount of production of the fuel (primary fuels only)
- Column |B|:** input the amount of imported fuel
- Column |C|:** input the amount of exported fuel
- Column |D|:** input the amount of fuel used for international bunkers, if applicable
- Column |E|:** input the amount of stock change. Note that an increase in stocks is a positive stock change which withdraws supply from consumption. A stock reduction is a negative stock change which, when subtracted in the equation, causes an increase in apparent consumption

		1	2	3	4	5	6										
		Unit	A	B	C	D	E	F=A+B-C-D-E	G	H=F*G	I	J=H*1000	K	L=J-K	M		
Liquid Fuels: 22 item(s)																	
Primary Fuels	Crude Oil	Gg						0	42.3	0	20	0					
	Natural Gas Liquids	Gg						0	44.2	0	17.5	0					
	Orimulsion	Gg						0	27.5	0	21	0					
Secondary Fuels	Aviation Gasoline	Gg						0	44.3	0	19.1	0					
	Bitumen	Gg						0	40.2	0	22	0					
	Ethane	Gg						0	46.4	0	16.8	0					
	Gas/Diesel Oil	TJ		100		10		90	1	90	20.2	1,818		1,818			
	Jet Gasoline	Gg						0	44.3	0	19.1	0					
	Jet Kerosene	Gg						0	44.1	0	19.5	0					
	Liquefied Petroleum Gases	TJ		3,000				3,000	1	3,000	17.2	51.6		51.6			
	Lubricants	Gg						0	40.2	0	20	0					
	Motor Gasoline	Gg						0	44.3	0	18.9	0					
	Naphtha	Gg						0	44.5	0	20	0					
	Other Kerosene	Gg						0	43.8	0	19.6	0					
	Other Petroleum Products	Gg						0	40.2	0	20	0					
	Paraffin Waxes	Gg						0	40.2	0	20	0					
	Petroleum Coke	Gg						0	32.5	0	26.6	0					
	Refinery Feedstocks	Gg						0	43	0	20	0					
	Refinery Gas	Gg						0	49.5	0	15.7	0					
	Residual Fuel Oil	Gg						0	40.4	0	21.1	0					
	Shale Oil	Gg						0	38.1	0	20	0					
	White Spirit and SBP	Gg						0	40.2	0	20	0					
Solid Fuels: 16 item(s)																	
Primary Fuels	Anthracite	TJ	41,000			500		40,500	1	40,500	26.8	1,085.4		1,085.4			
	Coking Coal	Gg						0	28.2	0	25.8	0					
	Lignite	Gg						0	11.9	0	27.6	0					
	Northern Coal Mine	Gg						0	20	0	27	0					
	Oil Shale / Tar Sands	Gg						0	8.9	0	29.1	0					
	Other Bituminous Coal	Gg						0	25.8	0	25.8	0					

1) Values in column K are taken from column E of Estimating Excluded Carbon worksheet

Step B. Reference Approach Data



For each fuel, enter the following information (*continued*):

7. **Column |F|**: the *Software* estimates the amount of apparent consumption of the fuel.

8. **Column |G|**: conversion factor in (TJ/Unit) is filled automatically from the Fuel Manager.

Note that where Gg of fuel are converted to TJ, the NCV/GCV is sourced from the Fuel Manager and compiled by the Software as a conversion factor; while if the consumption unit is TJ, the Software compiles the conversion factor cell with the value 1. Where other units are applied (e.g. m³) the user shall enter relevant conversion unit here.

		Step 1					Step 2		Step 3		Step 4		Step 5		
		Production (Unit)	Imports (Unit)	Exports (Unit)	International Bankers (Unit)	Stock change (Unit)	Apparent Consumption (Unit)	Conversion Factor (TJ/Unit)	Apparent Consumption (TJ)	Carbon content (t C/TJ)	Total Carbon (Gg C)	Excluded Carbon (Gg C)	Net Carbon Emissions (Gg C)	Fraction of Carbon Oxidised	
Fuel Types		Unit	A	B	C	D	E	F=A+B-C-D-E	G	H=F*G	I	J=H*I/1000	K	L=J-K	M
Liquid Fuels: 22 item(s)															
Primary Fuels	Crude Oil	Gg					0	42.3	0	20	0	0	0		
	Natural Gas Liquids	Gg					0	44.2	0	17.5	0	0	0		
	Orimulsion	Gg					0	27.5	0	21	0	0	0		
Secondary Fuels	Aviation Gasoline	Gg					0	44.3	0	19.1	0	0	0		
	Bitumen	Gg					0	40.2	0	22	0	0	0		
	Ethane	Gg					0	46.4	0	16.8	0	0	0		
	Gas/Diesel Oil	TJ		100		10	90	1	90	20.2	1,818	0	1,818	1	
	Jet Gasoline	Gg					0	44.3	0	19.1	0	0	0		
	Jet Kerosene	Gg					0	44.1	0	19.5	0	0	0		
	Liquefied Petroleum Gases	TJ		3,000			3,000	1	3,000	17.2	51.6	0	51.6	1	
	Lubricants	Gg					0	40.2	0	20	0	0	0		
	Motor Gasoline	Gg					0	44.3	0	18.9	0	0	0		
	Naphtha	Gg					0	44.5	0	20	0	0	0		
	Other Kerosene	Gg					0	43.8	0	19.6	0	0	0		
	Other Petroleum Products	Gg					0	40.2	0	20	0	0	0		
	Paraffin Waxes	Gg					0	40.2	0	20	0	0	0		
	Petroleum Coke	Gg					0	32.5	0	26.6	0	0	0		
	Refinery Feedstocks	Gg					0	43	0	20	0	0	0		
	Refinery Gas	Gg					0	49.5	0	15.7	0	0	0		
	Residual Fuel Oil	Gg					0	40.4	0	21.1	0	0	0		
	Shale Oil	Gg					0	38.1	0	20	0	0	0		
	White Spirit and SBP	Gg					0	40.2	0	20	0	0	0		
Solid Fuels: 16 item(s)															
Primary Fuels	Anthracite	TJ	41,000			500	40,500	1	40,500	26.8	1,085.4	0	1,085.4	1	
	Coking Coal	Gg					0	28.2	0	25.8	0	0	0		
	Lignite	Gg					0	11.9	0	27.6	0	0	0		
	Northern Coal Mine	Gg					0	20	0	27	0	0	0		
	Oil Shale / Tar Sands	Gg					0	8.9	0	29.1	0	0	0		
	Other Bituminous Coal	Gg					0	25.8	0	25.8	0	0	0		

1) Values in column K are taken from column E of Estimating Excluded Carbon worksheet

Step C. Estimating Excluded Carbon

For each fuel in the Column |Fuel Types|, enter the following information:

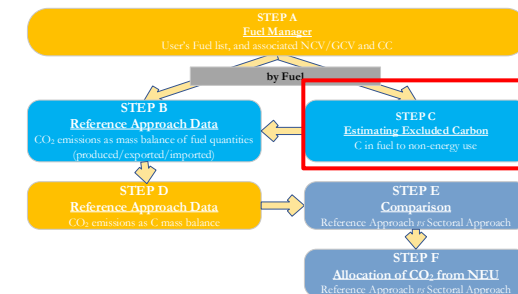
1. **Column |A|**: enter the estimated quantity of the fuel not used for combustion purposes (e.g. natural gas used as a feedstock for ammonia production, or coking coal used in the iron and steel industry).

2. **Column |Unit|**: select or enter manually the measurement unit used (e.g. Gg, TJ, m³).

3. **Column |B|**: conversion factor in TJ/Unit is filled automatically from the Fuel Manager.

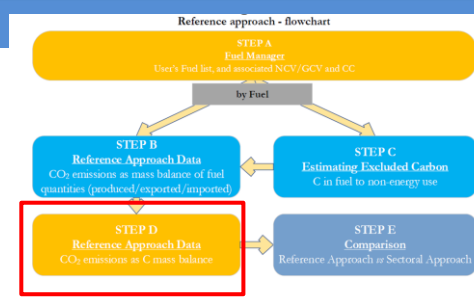
4. **Column |D|**: carbon content is filled automatically from the Fuel Manager in t C/TJ.

5. Excluded carbon in **Column |E|** is then automatically included in **Column |K|** of the Reference Approach Data tab.



Reference Approach Data		Estimating Excluded Carbon	Comparison	Allocation of CO2 from NEU			2022
Sector	Energy						
Category	Fuel combustion activities						
Category code	1.A						
Sheet	Auxiliary Worksheet: Estimating Excluded Carbon						
Fuel Types	1 Estimated Quantities (Unit)	2 Unit	3 Conversion Factor (TJ/Unit)	4 Estimated Quantities (TJ)	5 Carbon content (t C/TJ)	Excluded Carbon (Gg C)	
	A		B	C = A * B	D	E = C * D / 1000	
Liquid Fuels: 22 item(s)							
Aviation Gasoline		Gg	44.3	0	19.1	0	
Bitumen		Gg	40.2	0	22	0	
Crude Oil		Gg	42.3	0	20	0	
Ethane		Gg	46.4	0	16.8	0	
Gas/Diesel Oil		Gg	43	0	20.2	0	
Jet Gasoline		Gg	44.3	0	19.1	0	
Lubricants		Gg	40.2	0	20	0	
Liquefied Petroleum Gases	1,000	TJ	1	1,000	17.2	17.2	
Motor Gasoline		Gg	44.3	0	18.9	0	
Naphtha		Gg	44.5	0	20	0	
Natural Gas Liquids		Gg	44.2	0	17.5	0	
Orimulsion		Gg	27.5	0	21	0	
Other Kerosene		Gg	43.8	0	19.6	0	
Other Petroleum Products		Gg	40.2	0	20	0	
Paraffin Waxes		Gg	40.2	0	20	0	
Petroleum Coke		Gg	32.5	0	26.6	0	
Refinery Feedstocks		Gg	43	0	20	0	
Refinery Gas		Gg	49.5	0	15.7	0	
Residual Fuel Oil		Gg	40.4	0	21.1	0	
Shale Oil		Gg	38.1	0	20	0	
White Spirit and SBP		Gg	40.2	0	20	0	
Solid Fuels: 16 item(s)							
Gaseous Fuels: 1 item(s)							
Natural Gas (Dry)	200	TJ	1	200	15.3	3.06	
Other Fossil Fuels: 3 item(s)							
Peat: 1 item(s)							
Biomass - solid: 3 item(s)							
Biomass - liquid: 6 item(s)							
Biomass - gas: 3 item(s)							
Biomass - other: 1 item(s)							

Step D. Reference Approach Data Tab



Input of EFs for the Reference Approach requires the following steps:

1. **Column |I|**: carbon content is filled automatically from the Fuel Manager in t C/TJ.
2. Excluded carbon in **Column |K|** is taken automatically from the **Excluded Carbon** worksheet

3. **Column |M|**: enter fraction of oxidized carbon.

Note if no information on this factor is available, the value "1" shall be entered to proceed with calculations

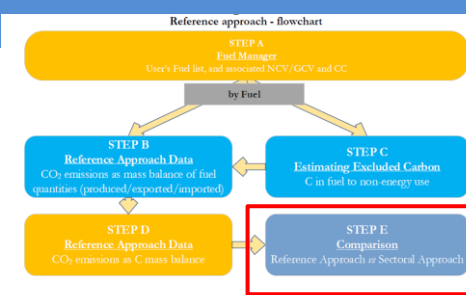
4. Software estimate CO₂ emissions following the Reference Approach

		Step 1			Step 2		Step 3		Step 4		Step 5				
		Production (Unit)	Imports (Unit)	Exports (Unit)	International Bunkers (Unit)	Stock change (Unit)	Apparent Consumption (Unit)	Conversion Factor (TJ/Unit)	Apparent Consumption (TJ)	Carbon content (t C/TJ)	Total Carbon (Gg C)	Excluded Carbon (Gg C)	Net Carbon Emissions (Gg C)	Fraction of Carbon Oxidised	Actual CO2 Emissions (Gg CO2)
Fuel Types		Unit	A	B	C	D	E	F=A+B-C-D-E	G	H=F*G	I	J=H*1000	K	L=J-K	M
Liquid Fuels: 22 item(s)									3,090		53,418		36,218		132,799,333.33
Primary Fuels	Crude Oil	Gg					0	42.3	0	20	0		0		0
	Natural Gas Liquids	Gg					0	44.2	0	17.5	0		0		0
	Orimulsion	Gg					0	27.5	0	21	0		0		0
Secondary Fuels	Aviation Gasoline	Gg					0	44.3	0	19.1	0		0		0
	Bitumen	Gg					0	40.2	0	22	0		0		0
	Ethane	Gg					0	46.4	0	16.8	0		0		0
	Gas/Diesel Oil	TJ	100		10		90	1	90	20.2	1,818		1,818	1	6,666
	Jet Gasoline	Gg					0	44.3	0	19.1	0		0		0
	Jet Kerosene	Gg					0	44.1	0	19.5	0		0		0
	Liquefied Petroleum Gases	TJ		3,000			3,000	1	3,000	17.2	51.6	17.2	34.4	1	126,133,333.33
	Lubricants	Gg					0	40.2	0	20	0		0		0
	Motor Gasoline	Gg					0	44.3	0	18.9	0		0		0
	Naphtha	Gg					0	44.5	0	20	0		0		0
	Other Kerosene	Gg					0	43.8	0	19.6	0		0		0
	Other Petroleum Products	Gg					0	40.2	0	20	0		0		0
	Paraffin Waxes	Gg					0	40.2	0	20	0		0		0
	Petroleum Coke	Gg					0	32.5	0	26.6	0		0		0
	Refinery Feedstocks	Gg					0	43	0	20	0		0		0
	Refinery Gas	Gg					0	49.5	0	15.7	0		0		0
	Residual Fuel Oil	Gg					0	40.4	0	21.1	0		0		0
	Shale Oil	Gg					0	38.1	0	20	0		0		0
	White Spirit and SBP	Gg					0	40.2	0	20	0		0		0
Solid Fuels: 16 item(s)									40,500		1,085.4		1,085.4		3,979.8
Gaseous Fuels: 1 item(s)									11,900		182.07		179.01		656.37
Other Fossil Fuels: 3 item(s)									4,000		100		100		363
Peat: 1 item(s)									3,500		101.15		101.15		367,174.5
Biomass - solid: 3 item(s)									400		12.2		12.2		43,391,333.33
Biomass - liquid: 6 item(s)									0		0		0		0
Biomass - gas: 3 item(s)									0		0		0		0



Recall: gray shading means that data contained in that cell are automatically pooled from somewhere else.

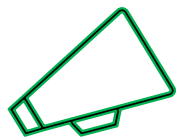
Step E. Comparison



The *Software* provides results of CO₂ estimations under the Reference and Sectoral approaches and performs a comparison between the two approaches by each fuel, fuel type and total for the NGHGI. For each fuel, enter following information:

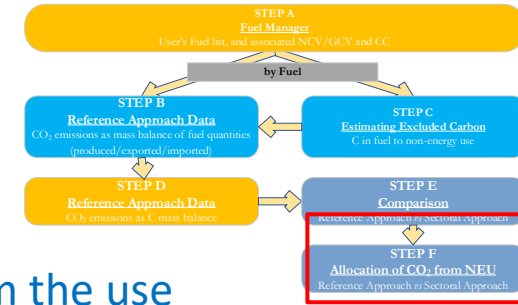
- Worksheet **Comparison** presents the results for the **Reference Approach**, as well as main AD (apparent consumption). This worksheet also summarizes the main AD and CO₂ emissions calculated under the **Sectoral Approach**, by fuel type. In the Columns **|Difference|**, the *Software* provides the comparative difference between the Reference and Sectoral approaches in terms of energy consumption and CO₂ emissions.
- The [2006 IPCC Guidelines, Section 6.8](#), provide possible reasons for a gap between the two approaches, which is generally expected to be less than 5%. For higher percent differences, reporting programs typically require users to provide a clear explanation and justification.

Fuel Types	Reference Approach				Sectoral Approach		Difference	
	Apparent Consumption (TJ)	Excluded consumption (TJ)	Apparent Consumption (excluding non-energy use and feedstocks) (TJ)	CO2 Emissions (Gg)	Energy Consumption (TJ)	CO2 Emissions (Gg)	Energy Consumption (%)	CO2 Emissions (%)
⊕ Liquid Fuels: 22 item(s)	3,090	1,000	2,090	132.79933333	3,900	257.99	-46.41025641	-48.52539504
⊕ Solid Fuels: 16 item(s)	40,500	0	40,500	3,979.8	40,000	3,922	1.25	1.47373789
⊕ Gaseous Fuels: 1 item(s)	11,900	200	11,700	656.37	10,000	558	17	17.62903226
⊕ Other Fossil Fuels: 3 item(s)	4,000	0	4,000	363	4,400	383.48	-9.09090909	-5.34056535
⊕ Peat: 1 item(s)	3,500	0	3,500	367.1745	3,500	366	0	0.32090164
Total	62,990	1,200	61,790	5,499.14383	61,800	5,487.47	-0.01618123	0.21273617



In this example, which reason might you provide for the sectoral approach being greater than the reference approach for liquid fuels?

Step F. Allocation of CO2 from NEU



For each relevant fuel in Column |Fuel Types| that is used for NEU and for which CO₂ emissions from the use of that fuel are reported elsewhere, enter the following information:

1. Column |CO2neu|: enter the quantity of CO₂ emissions from NEU that is reported elsewhere in the NGHGI, in GgCO₂ (e.g. CO₂ emissions from the liquified petroleum gases used in petrochemical production).

2. Column |CAT|: for each relevant fuel, click on the editing box in the left-hand side of the column and select one or more categories of the inventory where these CO₂ emissions are reported.

Reference Approach Data		Estimating Excluded Carbon		Comparison		Allocation of CO2 from NEU	
Sector		Energy		2022			
Category		Fuel combustion activities					
Category code		1.A					
Sheet		Allocation of CO2 from NEU					
Fuel Types	CO2 Excluded from Reference Approach (Gg CO2)	EXCLra	CO2 emissions from NEUs reported in the inventory (Gg CO2)	CO2neu	Categories under which CO2 emissions from NEU are reported	CAT	
Liquid Fuels: 22 item(s)	63.06666667		63				
Aviation Gasoline							
Bitumen							
Crude Oil							
Ethane							
Gas/Diesel Oil							
Jet Gasoline							
Jet Kerosene							
Liquefied Petroleum Gases	63.06666667		63	1	Ethylene	2	
Lubricants							
Motor Gasoline							
Naphtha							
Natural Gas Liquids							
Orimulsion							
Other Kerosene							
Other Petroleum Products							
Paraffin Waxes							
Petroleum Coke							
Refinery Feedstocks							
Refinery Gas							
Residual Fuel Oil							
Shale Oil							
White Spirit and SBP							
Solid Fuels: 16 item(s)	0		0				
Gasaceous Fuels: 1 item(s)	11.22		11				
Natural Gas (Dry)	11.22		11		Methanol		



Energy Sector: Hands-on Exercise

Selected key categories in Energy

- 1A1a Electricity production, CO₂
- 1A3b Road transport, CO₂
- 1A2m Nonspecific Industries, CO₂
- 1A3a Civil Aviation, CO₂
- 1B2b Natural gas, CH₄ (Trend only)

Electricity Generation – CO2

Tier applied	Tier 1/Tier 2
Key category	Yes, CO2 level and trend

Data Needs – **red** requires country-specific data entry

IPCC Default Method	Tier 2
Worksheet : Fuel consumption Data Fuel Combustion Emissions	Worksheet : Fuel consumption Data Fuel Combustion Emissions
Amount of fuel combusted, by fuel/category EF (assumes a carbon oxidation factor of 1)	Amount of fuel combusted by fuel/category Country-specific EF (based on country-specific carbon contents, oxidation factors, fuel quality)

- India has calculated directly based on carbon content, and not exactly used IPCC defaults (which are rounded). In this case, for *Software*, probably best to directly use defaults for those fuels
- Country-specific fuels have fraction oxidized <1 so EFs should be overwritten for these fuels to account for fraction oxidized (carbon content will already be reflected from fuel manager)
- India includes some carbon stored (e.g. from use of coking coal)-is this correct or is this an NEU of fuel that is to be subtracted from AD consumption?
- I see case where the same fuel has different EF in different sector (e.g. non-coking coal in files) you can overwrite value

Road Transport – CO2

Tier applied	??
Key category	Yes, CO2 level and trend

Data Needs – **red** requires country-specific data entry

IPCC Default Method	Tier 2
Worksheet : Fuel consumption Data Fuel Combustion Emissions	Worksheet : Fuel consumption Data Fuel Combustion Emissions
<i>Amount of fuel combusted, by fuel/category</i> EF (assumes a carbon oxidation factor of 1)	<i>Amount of fuel combusted by fuel/category</i> Country-specific EF (based on country-specific carbon contents)
CO2 emissions from use of urea-based additives in catalytic converters (non-combustive emissions) are included in the GL in this section, and in the category tree of the <i>Software</i> , but will be reported in 2.D.3.d in CRT	

- Calculation worksheet not available

Civil Aviation – CO2

Tier applied

Key category

Yes, CO2 level only

Data Needs – **red** requires country-specific data entry

IPCC Default Method

Tier 2

Worksheet :

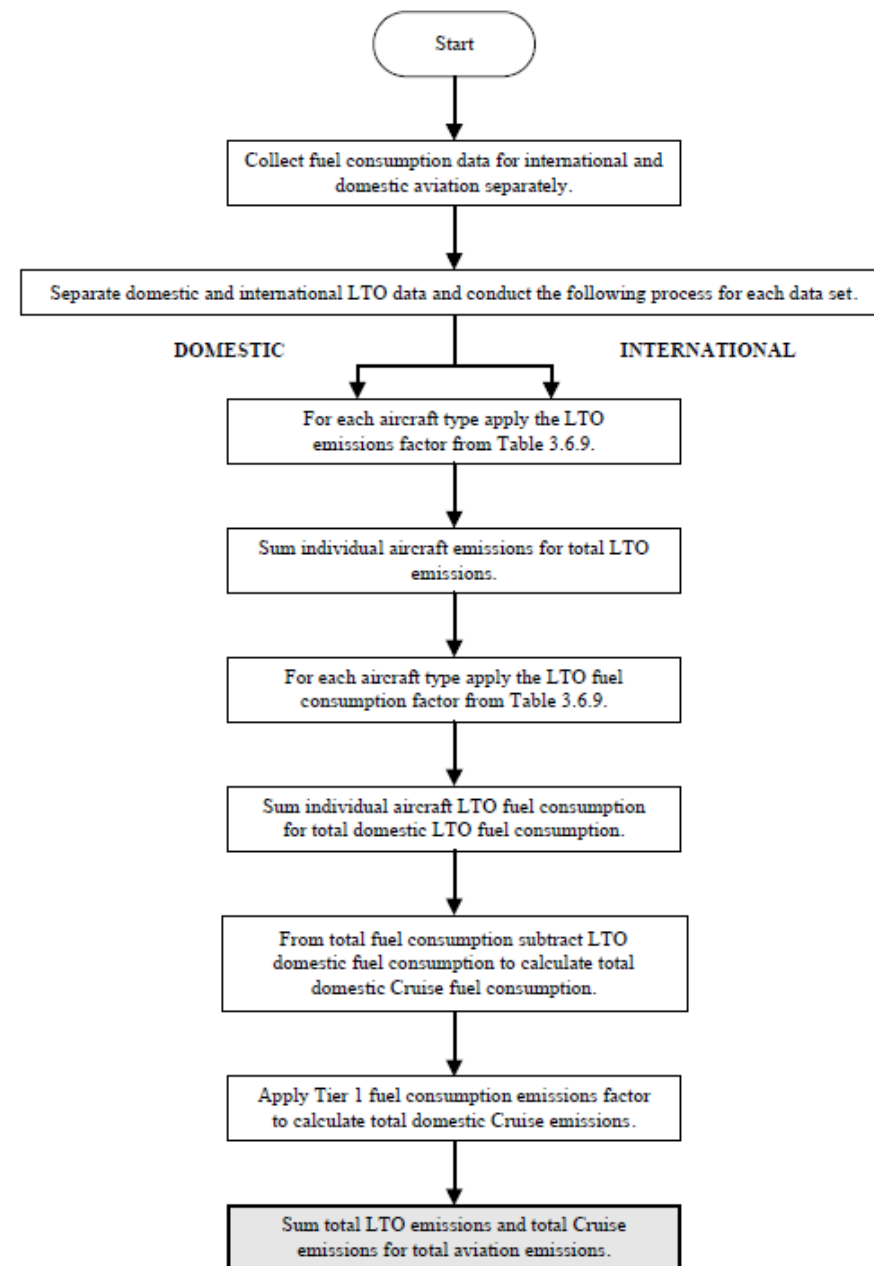
Worksheet :

- Fuel consumption for domestic and international
- Emission factor

- Total domestic and international fuel consumption
- Number of LTOs for both domestic and international, preferably by aircraft type
- EF for LTO (defaults available for specific aircraft type)
- Fuel consumption / LTO (defaults available for specific aircraft type)
- Cruise fuel EF

Default method should only be used for small aircraft using aviation gasoline; jet-fuelled only in cases where no other data are available

Figure 3.6.2 Estimating aircraft emissions with Tier 2 method



Natural Gas- CH4

Tier applied	1
Key category	Yes, CH4 trend only

Data Needs – **red** requires country-specific data entry

IPCC Default Method	Tier 2
Worksheet : Oil and Natural Gas	Worksheet : Oil and Natural Gas
<p>*Information on the relevant categories (e.g. industry segment, subcategory (e.g. conventional oil), activity type (e.g. total oil production))</p> <p>*Amount of that activity</p> <p>*Use of default EFs</p>	<p>*Information on the relevant categories (e.g. industry segment, subcategory (e.g. conventional oil), activity type (e.g. total oil production))</p> <p>*Amount of that activity</p> <p>*Use of country-specific EFs</p>

- Cross walk your data availability with the type and units of the default data in Table 4.2.5 in the 2006 IPCC Guidelines? Appears several categories can be calculated with existing data.
- What industry segment in calculation worksheets are “leakage” and “flaring” assigned to?

Natural Gas- CH4

- ✓ After identifying the category: Subdivision/Industry segment / Subcategory you will want to enter the AD associated with that category
- ✓ Column |AD|: AD can be entered in any relevant units in the Software, with the corresponding units reported in Column |U|
 - ✓ However, for Interoperability with the UNFCCC ETF Reporting Tool, the AD and units must be consistent with those in the [Tables 4.2.4 and 4.2.5](#) of the 2006 IPCC Guidelines.
 - ✓ For India, AD in calculation worksheets would need to be converted.

Oil and Natural Gas

Worksheet

Sector: Energy

Category: Fugitive Emissions from Fuels - Oil and Natural Gas

Subcategory: 1.B.2.a.iii.2 - Production and Upgrading

Sheet: CO2, CH4 and N2O from fugitive emissions from fuels by source categories

1990

Data

Equation 4.2.1

Activity Data				CO2			CH4		N2O			
Subdivision	Industry Segment	Subcategory	Activity Type	Activity Data	Unit for AD	Emission Factor (Gg CO2/U)	Amount Captured (Gg CO2)	CO2 Emissions (Gg CO2)	Emission Factor (Gg CH4/U)	CH4 Emissions (Gg CH4)	Emission Factor (Gg N2O/U)	N2O Emissions (Gg N2O)
S	I	SC	AT	AD	U	EF(CO2)	Z	CO2 = A * EF (CO2) - Z	EF(CH4)	CH4 = A * EF (CH4)	EF(N2O)	N2O = A * EF (N2O)
* Unspecified	Oil Production	Default Weighted...	Total oil production	10.3	10 ³ m3							
						Country/Territory	Value	Unit	Lower limit	Upper limit	Emission Source	
Total						Developed Countries	0.0022	Gg per 10 ³ m3...	0	0.0044	Fugitives	
						Developing/Transition Countries	0.0196	Gg per 10 ³ m3...	0.01715	0.1764	Fugitives	

For interoperability with UNFCCC ETF tool, the units in Column U must be the same as the Units for the default EFs

Coal Mining - CH4 (underground and surface)

Tier applied	1
Key category	No

Data Needs – **red** requires country-specific data entry

IPCC Default Method	Tier 2
Worksheets : Coal production from underground mines ; Emissions from underground mines	
<p>*Among of coal produced from underground mines</p> <p>*Use of default EFs</p> <p>*Amount captured / recovered (if applicable)</p>	<p>*Among of coal produced from underground mines</p> <p>*Use of country-specific or basin-specific Efs</p> <p>*Amount captured / recovered (if applicable)</p>

- Questions to consider:
 - Great that IPCC defaults and country-specific EFs considered side by side in spreadsheet
 - There is a relatively large difference between country specific and default – this does not mean the country-specific value is incorrect, you may just want to explain why the country specific value is appropriate for national conditions.
 - With country specific EFs, appears you can report in three subdivisions?
 - Recovery?

Coal Mining - CH4 (underground and surface)

- ✓ Column |S|: You have three sets of mines with very different EFs, consider three separate subdivisions?
- ✓ In **Emissions from underground mines** Select “Methane (CH4)” from **Gas**
- ✓ In Column |EF| select default EF from dropdown or enter country specific EF
- ✓ Enter CH4 recovered

2006 IPCC Categories

- 1.A.5.a - Stationary
 - 1.A.5.b - Mobile
 - 1.A.5.b.i - Mobile (aviation component)
 - 1.A.5.b.ii - Mobile (water-borne component)
 - 1.A.5.b.iii - Mobile (Other)
 - 1.A.5.c - Multilateral Operations
- B - Fugitive emissions from fuels
 - 1.B.1 - Solid Fuels
 - 1.B.1.a - Coal mining and handling
 - 1.B.1.a.i - Underground mines
 - 1.B.1.a.i.1 - Mining**
 - 1.B.1.a.i.2 - Post-mining seam gas emi
 - 1.B.1.a.i.3 - Abandoned underground
 - 1.B.1.a.i.4 - Flaring of drained methane
 - 1.B.1.a.ii - Surface mines
 - 1.B.1.a.ii.1 - Mining
 - 1.B.1.a.ii.2 - Post-mining seam gas emi
 - 1.B.1.a.ii.3 - Abandoned surface mines
 - 1.B.1.b - Uncontrolled combustion and burning
 - 1.B.1.c - Fuel transformation
 - 1.B.1.c.i - Charcoal and Biochar production
 - 1.B.1.c.ii - Coke production

Coal production from underground mines | Emissions from underground mines

Worksheet

Sector: Energy
 Category: Fugitive Emissions from Fuels - Solid Fuels
 Subcategory: 1.B.1.a.i.1 - Mining
 Sheet: Coal production from underground mines

1990

Equation 4.1.3

Subdivision	Amount of Coal Produced (tonne)				
S	CP				
DegI	34,672,353				
DegII	6,068,135				
DegIII	246,261				
Total	40,986,749				

2006 IPCC Categories

- 1.A.5.a - Stationary
 - 1.A.5.b - Mobile
 - 1.A.5.b.i - Mobile (aviation component)
 - 1.A.5.b.ii - Mobile (water-borne component)
 - 1.A.5.b.iii - Mobile (Other)
 - 1.A.5.c - Multilateral Operations
- B - Fugitive emissions from fuels
 - 1.B.1 - Solid Fuels
 - 1.B.1.a - Coal mining and handling
 - 1.B.1.a.i - Underground mines
 - 1.B.1.a.i.1 - Mining
 - 1.B.1.a.i.2 - Post-mining seam gas emi
 - 1.B.1.a.i.3 - Abandoned underground
 - 1.B.1.a.i.4 - Flaring of drained methane
 - 1.B.1.a.ii - Surface mines
 - 1.B.1.a.ii.1 - Mining
 - 1.B.1.a.ii.2 - Post-mining seam gas emi
 - 1.B.1.a.ii.3 - Abandoned surface mines
 - 1.B.1.b - Uncontrolled combustion and burning
 - 1.B.1.c - Fuel transformation
 - 1.B.1.c.i - Charcoal and Biochar production
 - 1.B.1.c.ii - Coke production

Coal production from underground mines | Emissions from underground mines

Worksheet

Sector: Energy
 Category: Fugitive Emissions from Fuels - Solid Fuels
 Subcategory: 1.B.1.a.i.1 - Mining
 Sheet: CO2 and CH4 emissions from underground mines

1990

Equation 4.1.3

Subdivision	Amount of Coal Produced (tonne)	CH4 Emission Factor (m3/tonne)	CH4 Emissions (m3)	Conversion Factor (Gg CH4/m3)	Methane recovered (Gg CH4)	CH4 Emissions (Gg CH4)
S	CP	EF	E(m3)=CP*EF	CF	R	E(Gg)=E(m3)*CF-R
DegI	34,672,353	2.91	100,896,547.23	0.00000067	0	67.6
DegII	6,068,135	13.08	79,371,205.8	0.00000067	0	53.18
DegIII	246,261	23.64	5,821,610.04	0.00000067	0	3.9
Total	40,986,749		186,089,363.07			124.68

Questions?