



**Verified Carbon
Standard**

IÇARA LANDFILL GAS PROJECT



Document Prepared by

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1 PROJECT DETAILS

1.1 Summary Description of the Project

The proposed VCS project activity titled “Içara Landfill Gas Project” encompasses the promotion of collection and destruction/utilization of landfill gas (LFG) (rich in methane) through collection LFG and its destruction in high temperature open flare(s) and utilization as gaseous fuel in set of 2 engine-generator sets of an electricity generation infrastructure (with final total combined nameplate installed capacity of about 0.22 MW and 220 kW each), and a LFG upgrading plant that produces biomethane with a flow of 350 m³.

LFG (which is rich in methane (CH₄)) has since year 2005 been generated at the Içara landfill as a result of anaerobic decomposition of municipal solid waste (MSW) disposed in this solid waste disposal site (SWDS).

By promoting effective and efficient collection and destruction/utilization of LFG at the Içara landfill, the proposed VCS project activity thus aims to promote real, permanent and measurable greenhouse gas (GHG) emission reductions. It is assumed that, in the absence of the proposed VCS project activity (baseline scenario), generated LFG (rich in methane) would be otherwise directly emitted into the atmosphere (not destroyed/utilized).

The proposed VCS project activity thus promotes real and permanent reduction of CH₄ emissions. Furthermore, while electricity generation using LFG as gaseous fuel by the project's electricity generation infrastructure promotes displacement of equivalent amount of electricity that would be otherwise generated by existent grid-connected power generation facility (including fossil fuel fired power plants) and addition of new power generation sources within the National Electricity Grid of Brazil in the absence of the proposed VCS project activity (baseline scenario), the proposed VCS project activity thus also promotes CO₂ emission reductions associated with generation of electricity using non-conventional renewable energy source.

The Içara landfill is a well-managed landfill site located in the municipality of Içara in Santa Catarina State (Southern region of Brazil). The landfill started its operations in year 2005. This landfill site was designed and has been operated by the host-country RAC Saneamento Ltda.

The pre-project scenario represents LFG generated at the Içara landfill (with high content of CH₄) being freely directly emitted into the atmosphere (through the surfaces of the landfill and pre-project existent LFG venting drains (without any treatment, collection, continuous combustion or control and with no promotion of destruction/utilization of LFG)).

GHG emission reductions to be achieved by the proposed VCS project activity:

By promoting permanent and real mitigations of CH₄ and CO₂, the proposed VCS project activity is expected to promote total combined GHG emission reductions of 944,673 tCO₂e during its 1st 7-year crediting period¹. This value is equivalent to average annual GHG emission reductions of 134,953 tCO₂e/year.

1.2 Sectoral Scope and Project Type

The sectoral scopes applicable to the proposed VCS project activity are the following:

- 1. Energy (renewable/non-renewable)
- 13. Waste handling and disposal.

1.3 Project Eligibility

While both the sectoral scopes 1 (Energy (renewable/non-renewable)) and 13 (Waste handling and disposal) are listed as valid sectoral scopes under VCS, the applied CDM baseline and monitoring methodology ACM0001 (version 19.0) is valid/applicable for project activities under such scopes.

1.4 Project Design

- ☒ The project includes a single location or installation only
- ☐ The project includes multiple locations or project activity instances, but is not being developed as a grouped project
- ☐ The project is a grouped project

1.5 Project Proponent

Organization name	UniCarbo – Energia e Biogás Ltda.
Contact person	Mr. Nuno Barbosa
Title	Managing Director
Address	Av Iraí 79, 72A, São Paulo – SP, Brazil – 040082-000
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¹ Under conformance with applicable VCS rules, the 1st 7-year crediting period for the proposed VCS project activity may be renewed to additional two 7-year crediting periods.

Email	nuno@unicarbo.com.br
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1.6 Other Entities Involved in the Project

Organization name	RAC Saneamento Ltda.
Role in the project	Operator of the VCS project activity
Contact person	Mr. Leandro Rosso Fernandes
Title	Manager
Address	Highway BR 101, S/N, Well 08, KM 389, Içara – SC, Brazil – 88820-000
Telephone	+55 (48) 3437-7240
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1.7 Ownership

The entity RAC Saneamento Ltda. has all proof of evidence of ownership for both the Içara landfill and the proposed VCS project activity, including the following ones:

- Constitution of RAC Saneamento Ltda.
- Declaration by the Board on the operation of the Içara landfill
- Declaration by the Board on the implementation of the VCS project activity “Içara landfill Gas Project”.
- Declaration that UniCarbo Energia e Biogás Ltda is the project proponent.

1.8 Project Start Date

The proposed VCS project activity started its commercial operations by 01-October-2021.

1.9 Project Crediting Period

The 1st 7-year crediting period for the proposed VCS project activity starts on 01-October-2021 and ends on 30-September-2028.

1.10 Project Scale and Estimated GHG Emission Reductions or Removals

The estimated annual GHG emission reductions/removals of the project are:

- ☐ <20,000 tCO₂e/year
- ☐ 20,000 – 100,000 tCO₂e/year
- ☒ 100,001 – 1,000,000 tCO₂e/year
- ☐ >1,000,000 tCO₂e/year

Project Scale	
Project	X
Large project	

Year	Estimated GHG emission reductions or removals (tCO ₂ e)
2021 (from 01-October-2021 to 31-December-2021)	28,989
2022	121,071
2023	126,666
2024	131,867
2025	136,732
2026	141,307
2027	145,632
2028 (from 01-January-2028 to 30-September-2028)	112,409
Total estimated ERs	944,673
Total number of crediting years	7
Average annual ERs	134,953

1.11 Description of the Project Activity

Pre-project situation at the Içara landfill:

Municipal Solid Waste (MSW) disposal at the Içara landfill has regularly occurred since 2005. The pre-project situation (situation prior to the occurred implementation and starting operations of the proposed VCS project activity) at the Içara landfill represents the non-existence of

appropriate equipment/infrastructure and/or practice dedicated to promote effective LFG management (LFG collection and its destruction/utilization) at this particular landfill site, with LFG being thus directly vented through the surface of the landfill and through previously existent pre-project set of rudimentary and conventional LFG venting drains available across the landfill. Thus, the pre-project situation at the Içara landfill represents the existence and regular operation of a set of conventional and to some extent rudimentary passive LFG venting drains being made available in the landfill's permanent MSW disposal area in order to allow LFG existent in the landfill to be vented (in order to avoid significant accumulation of LFG in the inner section of the landfill and thus reducing the risk of fire and explosions (safety concerns)). This solution represents the existence of a rudimentary solution for management of LFG at the Içara landfill which is under conformance with applicable requirements², but is not a deemed appropriate and environmental /climate friendly solution.

It is assumed that under the baseline scenario (absence of the proposed VCS project activity) appropriate infrastructure for promoting effective and efficient LFG collection and destruction would remain being inexistent at the Içara landfill along its lifetime.

The baseline scenario for emissions of methane (CH₄) at the Içara landfill thus represents the continuation of the pre-project practice (generated LFG being vented (directly emitted into the atmosphere) through the surface of the landfill and through existent rudimentary and conventional LFG venting drains). The baseline scenario for emissions of methane in the landfill site is therefore identical to the scenario existing prior to the occurred implementation of the proposed VCS project activity (pre-project scenario).

The baseline scenario for electricity generation is no electricity being generated through utilization of LFG, with electricity (in amount equivalent to the amount of electricity to be generated by the proposed project activity) being otherwise generated by existent grid-connected power generation facility (including fossil fuel fired power plants) and addition of new power generation sources within the National Electricity Grid of Brazil.

The previously conceived overall design, operation and management plan of the Içara landfill is not expected to be compromised or changed as a result of the occurred implementation and starting of operations of the proposed VCS project activity. While no practice to increase methane generation has ever been promoted at the Içara landfill, none of such practice (to increase methane generation) has occurred and/or is expected to occur after the occurred implementation and starting of operations of the proposed VCS project activity either. As required by the applied baseline and monitoring methodology ACM0001 (version 19.0), the occurrence or planning of any kind of change in the management of the Içara landfill during the period to be

² Currently there are still no legal municipal, state or national requirements in the city of Içara, Santa Catarina State nor in the country of Brazil (respectively) that establish any requirement or guidance in terms of LFG management in new or existing landfills or waste dumpsites.

encompassed by operation of the proposed VCS project activity is to be reported and is to be justified by referring to applicable technical or regulatory specifications.

Technology and measures encompassed by the project design:

Employed technology encompasses implementation of appropriate LFG collection, LFG flaring and electricity generation infrastructure fueled by LFG at the Içara landfill.

Infrastructure to be implemented as part of the proposed VCS project activity encompasses the following:

- 1 high temperature open flare;
- Set of 2 engine generator sets of an electricity generation infrastructure (in which collected LFG is utilized as gaseous fuel for electricity generation and heat generation), with final total combined nameplate installed capacity of about 0.22 MW and 220 kW each;
- One or several modular LFG upgrading plant facility with flow of 350 m³ of biomethane;
- Set of kilns that encompasses the collection of LFG to generate heat for consumption;
- LFG collection system composed by set of LFG collection wells installed across the landfill site³;
- LFG transportation pipeline network;
- Possibility of future increase of the number of engine generator sets, maintaining a total combined nameplate capacity up to 10 MW.

The occurred implementation and starting of operation of the proposed VCS project activity has allowed methane contained in the LFG to be efficiently destroyed/utilized through controlled combustion, thus avoiding emissions of methane into the atmosphere and, due to that, promoting real and permanent GHG emission reductions. Furthermore, additional GHG emission reductions are promoted through utilization of collected LFG as gaseous fuel for electricity generation (with generated electricity displacing equivalent amount of electricity that would be otherwise generated in existent grid-connected electricity generation sources (including fossil fuel fired power generation sources) and addition of new power generation sources within the National Electricity Grid of Brazil) in the absence of the proposed VCS project activity (baseline scenario).

The project system is to be equipped with all needed monitoring system to ensure that all required monitoring related measurements are performed under full conformance with requirements established by the applied CDM baseline and monitoring methodology ACM0001 (version 19.0) and applicable CDM methodological tools. Monitoring activities is to include continuous measurement of LFG flow to the flare(s) and/or engine-generator sets, continuous monitoring of

³ Currently, 30 vertical LFG collection wells under regular operations are in place at the Içara landfill as part of the proposed VCS project activity. It is relevant to note that the number of LFG collection wells under regular operation may increase or even decrease depending on operational aspects of the landfill site and/or of the project's infrastructure along its lifetime.

methane content in collected LFG, continuous monitoring of operational conditions/status of the flare(s) and/or engine-generator sets combusting LFG (project's methane destruction devices).

The amount of electricity generated as well as consumption of electricity by the proposed VCS project activity is also to be measured. Finally, measurements and monitoring required for the determination of project emissions are also to be performed under conformance with the applied CDM baseline and monitoring methodology ACM0001 (version 19.0) and/or applicable CDM methodological tools.

In summary, the project technology is environmentally safe and sound.

Project's infrastructure:

LFG flaring equipment:

The design and construction for the proposed VCS project activity encompass the following characteristics/technology that aim to promote efficient and controlled combustion of collected LFG through flaring:

- Combustion of LFG under controlled, safe and efficient (with very low CH₄ fugitive emissions) conditions are guaranteed by the utilization of high temperature open flare.
- Use of best practice safety devices for the flare(s) (such as flame detector(s) and slam shut valve(s)).
- Continuous measurement of temperature of the exhaust gas of the flare (with continuous monitoring of the flare status (with every minute recording of the status signal of flame detector(s)) being available.



Figure 1 – View of high temperature open flare currently installed as part of the proposed VCS project activity (Source: RAC Saneamento Ltda.)



Figure 2 - View of the drains currently installed as part of the proposed VCS project activity
(Source: RAC Saneamento Ltda.)

Electricity generation infrastructure:

As part of the proposed VCS project activity, collected LFG is utilized as gaseous fuel for electricity generation in a set of 2 currently installed engine-generators fully powered by LFG that represents the major components of the project's electricity generation infrastructure.

The currently installed set of identical state-of-the-art engine-generator sets encompasses the engine-generator Scania OC-13 + AG10250 (manufactured by Germek). This engine-generator set fueled uniquely by LFG has individual nameplate power generation capacity of about 0,2 MW. (220 kW).



Figure 3 – View of the 2-engine generator sets currently installed as part of the proposed VCS project activity (Source: RAC Saneamento Ltda.)

The installed engine-generator sets are assembled under a container-based modular power generation package set design. Each container includes ancillary equipment (cooling fan, coolant radiator, control & safety systems, etc.).

Consumption of electricity by the proposed VCS project activity:

As per the project design, electricity demand for the proposed VCS project activity is to be met by consumption of grid-sourced electricity, by electricity sourced by the project's electricity generation infrastructure.

In summary, the project's electricity demand can technically be met by one of the following sources/approaches:

- Imports of grid-sourced electricity, or
- Electricity sourced by the project's electricity generation infrastructure,

Expected lifetime for the proposed VCS project activity:

The expected operational lifetime for the project's LFG collection and destruction/utilization

infrastructure is at least 25 years. However, related equipment and infrastructure lifetime may even exceed 25 years if required service and maintenance is performed correctly and in case the proposed VCS project activity is always operated as per recommendation and requirements set by manufacturers/suppliers of included equipment/instruments.

Technology transfer:

While the project's high temperature open flare, engine-generator sets and some of the monitoring instruments may be imported equipment/instruments, the proposed VCS project activity is expected to also use domestically manufactured components (equipment, instruments, etc.). While all currently existent LFG collection and destruction/utilization initiatives under operation in landfills located in Brazil were implemented (or are currently being implemented/validated) as project-based initiatives under the GHG emission reduction schemes/standards (e.g., CDM, VCS, and/or under other GHG abatement schemes/standards), such project activities indeed involve transfer of technology and improvements in practices for LFG management to the host-country Brazil.

No change in the design and operational conditions of the Içara landfill:

Design and operational aspects of the Içara landfill are not expected to be changed during the operational lifetime of the proposed VCS project activity. The Içara landfill is expected to still being operated with the application of the same and previously applied MSW landfilling technics and procedures.

The Içara landfill was designed and has been operated under conformance with its related design, construction, operational and management specifications and requirements (as detailed and specified in the currently valid environmental permit/license applicable for this particular landfill site⁴). Applied design and operational pattern represents the best available practices for landfill construction and operation in Brazil.

The whole management and operation plan of the Içara landfill has been approved and has been regularly monitored by the competent environmental authority of Santa Catarina State.

The Içara landfill is regarded as a very well-designed and very well-managed landfill. As established by the valid environmental and operational permits, disposed MSW is constantly covered and levelled with the use of heavy equipment (excavators, compacting equipment, etc.). Furthermore, safety requirements are defined and addressed as part of the operation of the landfill by using a preventative approach.

⁴ Latest version of environmental license/permit (with ref./No. 7029/2021) issued by *Instituto do Meio Ambiente (IMA)* (environmental authority for Santa Catarina State) authorizing the company/enterprise (landfill and project owner) RAC Saneamento Ltda. to keep on operating the Içara landfill site (including the infrastructure related to collection of LFG and its destruction by flaring which is actually part of the proposed VCS project activity).

1.12 Project Location

Physical/Geographical location of the proposed VCS project activity:

The landfill hosting the proposed VCS project activity is the Içara landfill, which is located aside the margins of the Highway BR 101, S/N, Well 08, KM 389, 88820-000, Içara - SC, Brazil

The project's geographical coordinates are as follows:

- Latitude: -28.786690 (28° 47' 12.1" S)
- Longitude: -49.336939 (49° 20' 13.0" W)

1.13 Conditions Prior to Project Initiation

While the baseline scenario for methane emissions and generation of electricity for the proposed VCS project activity represents the pre-project situation at the Içara landfill in terms of management and utilization of LFG (LFG being directly emitted into the atmosphere through the surface of the landfill and through existent pre-project conventional LFG venting drains), with electricity generation occurring in existent electricity generation sources within the National Electricity Grid of Brazil respectively (no electricity being generated through utilization of LFG), these conditions are reflected in the identified baseline scenario for the proposed VCS project activity (identification performed under full conformance with the applied CDM baseline and monitoring methodology ACM0001 (version 19.0) and CDM methodological tool "Positive lists of technologies" (version 4.0)) as outlined in Section 3.4 (Baseline Scenario).

1.14 Compliance with Laws, Statutes and Other Regulatory Frameworks

The demonstration of meeting of applicability conditions of the applied CDM baseline and monitoring methodology ACM0001 (version 19.0) by the proposed VCS project activity and determination of baseline emissions (in Section 3.2 and Section 3.7 respectively) include the identification and demonstration of compliance of the proposed VCS project activity with all and any eventually existent and applicable local, regional and national regulations, laws related to management of LFG in landfills. While the occurred implementation and starting of operations of the proposed VCS project activity complies with applicable laws and regulations (LFG destruction and utilization is not regionally or nationally forbidden); the situation prior to the occurred implementation and starting of operations of the proposed VCS project activity at the Içara landfill (LFG being directly emitted into the atmosphere through the surface of the landfill and through existent pre-project conventional LFG venting drains with no utilization of LFG as gaseous fuel for electricity generation thus occurring) is also under compliance with applicable laws and regulatory framework for landfill operation and management of solid waste in Brazil. Under conformance with applicable environmental regulations, design, construction and operational aspects for the Içara landfill were analysed through the conduction of an Environmental Impact Assessment (EIA) with construction and operations of the landfill (without

the proposed VCS project activity being implemented) being later approved⁵. The whole infrastructure for the proposed VCS project activity is also approved by competent environmental authority⁶.

1.15 Participation under Other GHG Programs

1.15.1 Projects Registered (or seeking registration) under Other GHG Program(s)

The proposed VCS project activity was not previously registered and did not seek registration under any other GHG program.

1.15.2 Projects Rejected by Other GHG Programs

While the proposed VCS project activity did not seek previous registration under any other GHG program, it was thus not previously rejected by any other GHG program.

1.16 Other Forms of Credit

1.16.1 Emissions Trading Programs and Other Binding Limits

Does the project reduce GHG emissions from activities that are included in an emissions trading program or any other mechanism that includes GHG allowance trading?

☐ Yes

☒ No

The proposed VCS project activity does not aim to reduce GHG emissions from activities that are currently included in an emissions trading program or any other mechanism that includes GHG allowance trading as there are currently none of such program and/or mechanism in the host-country Brazil. Thus, upon conformance with currently valid and applicable climate change

⁵ Latest version of environmental license/permit (with ref./No. 7029/2021) issued by Instituto Do Meio Ambiente de Santa Catarina (IMA) (environmental authority for Santa Catarina State) authorizing the company/enterprise (landfill and project owner) RAC Saneamento Ltda. to keep on operating the Içara landfill site (including the infrastructure related to collection of LFG and its destruction by flaring which is actually part of the proposed VCS project activity).

⁶ Initial version of environmental license/permit Ref./No. 7029/2021 issued by IMA authorizing the company/enterprise "RAC Saneamento Ltda." to implement and operate infrastructure promoting utilization of LFG as gaseous fuel for electricity generation in grid-connected electricity generation infrastructure located within the geographical limits of the Içara landfill site (infrastructure which is actually part of the proposed VCS project activity).

regulations in Brazil, GHG emission reductions generated by the proposed VCS project activity are not expected to be used for compliance under such programs and/or mechanisms^{7 8}.

1.16.2 Other Forms of Environmental Credit

Has the project sought or received another form of GHG-related credit, including renewable energy certificates?

☐ Yes

☒ No

The proposed VCS project activity has not (and is not expected to) sought or received another form of GHG-related environmental credit, including renewable energy certificates (RECs).

Supply Chain (Scope 3) Emissions

This section is not applicable. The project does not encompass any indirect or third-party emissions, the project's emissions reductions are only accounted for within the project, such as power generation, for this reason it does not involve the supply chain and external emissions.

1.17 Sustainable Development Contributions

Environmental and climate change positive aspects of the proposed VCS project activity and contribution of the proposed VCS project activity towards Sustainable Development locally and in the whole country Brazil:

While methane (CH₄) is a powerful greenhouse gas (GHG), the pre-project situation of emission of LFG into the atmosphere contributes to climate change. Collection and destruction/utilization

⁷ In case Voluntary Carbon Units (VCUs) to be issued as a result of the implementation and operation of the proposed VCS project activity are used in the context of Paris Agreement Article 6 mechanisms and/or international Paris related programs and/or other programs (such as The International Air Transport Association (IATA)'s Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA), it will be opportunely demonstrated that such VCUs meet relevant requirements established under such mechanisms and programs. If applicable, that will include any requirement relating to double counting and corresponding adjustments. Thus, if applicable, the project proponent UniCarbo Energia e Biogás Ltda. will demonstrate adherence to such requirements by applying the relevant VCU label to VCUs in the VCS/VERRA Registry.

⁸ In case GHG emission reductions from the proposed VCS project activity are included in an emissions trading program and/or any other mechanism (that includes GHG allowance trading) in the future, appropriate evidence will be provided by the project proponent UniCarbo Energia e Biogás Ltda. that the GHG emission reductions generated by the proposed VCS project activity have not and will not be otherwise counted or used under such program or mechanism (as required by currently applicable VCS rules and procedures). As established by applicable VCS rules, such evidence may *inter alia* include:

- (a) a letter from the program operator, Designated National Authority (DNA) or other relevant regulatory authority or comparable authority/entity that emissions allowances (or other GHG credits used in the program) equivalent to the reductions generated by the proposed VCS project activity) have been cancelled from the program or national cap, as applicable/required.
- (b) evidence of the effective purchase and cancellation of GHG allowances equivalent to the GHG emissions reductions generated by the proposed VCS project activity related to the program or national cap.
- (c) evidence from the program operator, DNA or other relevant regulatory authority or comparable authority/entity stating that the specific GHG emission reductions generated by the proposed VCS project activity were/are/will be not within the scope of such program or national cap.

of LFG will promote real and permanent abatement of GHG emissions at the Içara landfill. Furthermore, by promoting electricity generation through the utilization of LFG as a renewable energy source, the proposed VCS project activity also promotes displacement of electricity that would be otherwise generated by existent grid-connected electricity generation sources (including fossil fuel fired power generation sources) and addition of new power generation sources along the baseline scenario.

Besides of climate change mitigation, the proposed VCS project activity provides other important local environmental benefits, such as the following ones:

- LFG contains trace amounts of volatile organic compounds, which are regarded as local air pollutants. Capturing of LFG using an active forced collection system and its destruction/utilization by combustion thus also promote reduction of emission of local pollutants.

The proposed VCS project activity also provides the following additional important local environmental and social benefits:

- Destruction of other air pollutants, such as hydrogen sulphide, that is present in trace quantities in LFG.
- Improved LFG management at the Içara landfill promotes reduction of risks of occurrence of fire and explosion at the landfill as well as reduction of odor.
- Promotion of local job opportunities.

The proposed VCS project activity is expected to be used as a technological demonstration initiative in terms of appropriate and environment-friendlier management of LFG and generation of electricity using non-conventional renewable energy source. The project operator and landfill owner RAC Saneamento Ltda. has established cooperation agreements and channels with local NGOs, academia and community in order to demonstrate and promote this type of project in other landfills in Brazil.

In summary, the proposed VCS project activity contributes towards Sustainable Development in its host-country Brazil.

1.18 Additional Information Relevant to the Project

Leakage Management

While the proposed VCS project activity promotes collection (recovery) of LFG and its destruction/utilization/supply, there is no sources of leakage to be considered. Furthermore, as per the applied CDM baseline and monitoring methodology ACM0001 (version 19.0), no leakage effects (i.e. leakage sources and leakage emissions) are to be considered by project activities applying this methodology.

Commercially Sensitive Information

Not applicable. There is no commercially sensitive information to be excluded from the public version of this VCS PD.

Further Information

Not applicable. There is no additional relevant legislative, technical, economic, sectoral, social, environmental, geographic, site-specific and/or temporal information that may have a bearing on the eligibility of the project, the net GHG emission reductions or the quantification of net GHG emission reductions for the proposed VCS project activity.

2 SAFEGUARDS

2.1 No Net Harm

In accordance with applicable Brazilian environmental regulations, it is the responsibility of the environmental agency of the State (province) where the landfill site is located to assess and approve the overall environmental aspects/impacts for LFG collection and destruction/utilization initiatives in the context of applicable environmental licensing procedure for such initiatives and/or in the context of licensing process for landfill sites. In the particular case of the Içara landfill and proposed VCS project activity (with the landfill being located in Santa Catarina State), the environmental authority of this State (Instituto do Meio Ambiente de Santa Catarina (IMA))⁹ is the entity responsible for performing evaluation of identified environmental impacts and issuing of environmental license (permit) for the implementation and operation of both the Içara landfill and the proposed VCS project activity.

In Brazil, in the particular case of environmental licensing for construction and operation of landfills, the implementation of initiatives promoting forced extraction of LFG and its destruction/utilization are, in most of the cases, regarded as initiatives with minor environmental impacts and, due to that, not requiring any dedicated or separated additional environmental licensing procedure (including development and approval of an additional Environmental Impact Assessment (EIA)) (in addition to environmental licensing for the landfill site hosting the initiative). This is the case of the proposed VCS project activity.

As outlined in Sections 1.11 and 1.14 both the Içara landfill and the infrastructure encompassed by the proposed VCS project activity were granted in the year 2021 with valid environmental licensing/permits issued by the local environmental authority of Santa Catarina State (IMA).

⁹ Website of IEMA: <https://www.ima.sc.gov.br/>

In general, the identified environmental aspects for the proposed VCS project activity are positive (with no relevant negative environmental impact being identified). The identified positive environmental aspects and a potential negative environmental aspect of the proposed VCS project activity are summarized as follows:

- The proposed VCS project activity has an overall positive influence over the local environment by promoting efficient the destruction of undesirable gases like sulfudric acid (H_2S) and derivatives of methane, mercaptans and other chemical compounds that result in bad odors and sanitary risks in the neighbouring populations, such as diseases and asthma due to the air pollution.
- Efficient collection and destruction of LFG reduce risks of explosion in the landfill site. Indeed, in the presence of a specific proportion of oxygen, the methane contained in the landfill gas can become explosive. Due to that, the proposed VCS project activity is to be operated with continuous monitoring and control of the oxygen content of collected LFG which is sent to the project's methane destruction/utilization devices, thus continuously controlling the risk of explosions.
- The operation of an open high temperature flare can generate undesirable noise and vibration in case of operational problems/limitations or malfunction of the flare. As part of the operation of the proposed VCS project activity, it is therefore required to be ensured that the installed flare always operate under conformance with the operational requirements and conditions as established by the equipment manufacturer. That minimizes the occurrence of potential noise and vibration in the flaring equipment (aspects that could negatively affect equipment performance and/or negatively affect working conditions for the staff of the landfill site and project activity and/or people living or working in the surrounding areas).

2.2 Local Stakeholder Consultation

The project proponent UniCarbo Energia e Biogas Ltda. together with the landfill and project owner RAC Saneamento Ltda. conducted a physical and virtual local stakeholders consultation related to the implementation and operation of the proposed VCS project activity.

Invitations by e-mail were sent to relevant personnel of the landfill site, local villagers and government officials by RAC Saneamento Ltda. on 23-January-2023, as indicated in the image below:



Figure 4 – Invitation e-mail to participate on the stakeholder meeting

The performed Local Stakeholder Consultation (LSC) audience/meeting took place at a meeting room located at the Içara landfill on 09-February-2023. The following pictures were taken during the performed meeting:



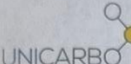





Figure 5 - Presentation to the local stakeholders (Source: RAC Saneamento Ltda.)



Figure 6 - Presentation to the local stakeholders (Source: RAC Saneamento Ltda.)

Many employees of RAC Saneamento Ltda. who live in the areas surrounding the landfill were also invited to participate on the meeting and give their inputs regarding the project implementation and operation. The following images present a list of signatures from the attendants of the meeting on site and the comment sheet which was made available to all the attendants at the end of the meeting (which also confirm the support of the local stakeholders to the implementation of the project activity):

:

<div style="display: flex; justify-content: space-between; align-items: center;"> <div>   </div> <div> Reunião de Stakeholders/Partes Interessadas 09/02/2023 Projeto de Valorização do Biogás do Içara Landfill Gas Project </div> </div>						
#	Nome	Contato	Gênero	Assinatura	Empresa/Organização	Comentário
	Rodrigo Costa	49 999844077	M		RAC SANEAMENTO	
	Sebastião Rosa	48 997768722	M		RAC SANEAMENTO	
	Marcelo Santana	48 999961000	M		RAC SANEAMENTO	
	Renzo Lima	48 9990071152	M		RAC SANEAMENTO	
	Luiz Felipe Dall'Agnol	49 999263909	M	Luiz F.	Unicarbo	
	Luca Rietz	48 999404336	M	Luca Rietz	PROSEDO E PRODUTOS	
	Jenica Pereira	48 99958-4324	F	Jenica Pereira	NOVO TEXTO	
	Guia da Silva	48 99631-3236	F	Guia da Silva	ASSOCIACAO	
	Jucelia Raso	999 625945	F	Jucelia Raso	ASSOCIACAO	
	Vagner Tagliani	999 11 2020	M	Vagner	OREGON QUIMICA	
	Adriana Donnell	48 999937158	F	Donnell	ORSEON QUIMICA	
	Helene P. Matos	(48) 996169336	F	Helene	ENG AMBIENTAL E SANITARIA UNESC	

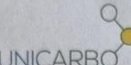


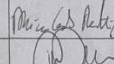








<div style="display: flex; justify-content: space-between; align-items: center;"> <div>   </div> <div> Reunião de Stakeholders/Partes Interessadas 09/02/2023 Projeto de Valorização do Biogás do Içara Landfill Gas Project </div> </div>						
#	Nome	Contato	Gênero	Assinatura	Empresa/Organização	Comentário
	Iziane Izante	48 999771 0043	M		FUNDAL	
	Mário Carlos Banti Jr	48 996135698	M		FUNDAL	
	Marcelo Granato	99578-0702	M		G. S. ELET.	
	Mathews Delbin	(11) 950748827	M		CRUZILHO DO SUL	
	Antonio C. Jelinek	11 996064239	M		GOVERNO DO SUL - ENG	
	Gregório A. Pereira	51 981181104	M		JANUS PERGHER	
	Guilherme	-	M		ASSOCIACAO	
	Pedro A. Jones	21-981487424	M		JANUS & PERGHER	
	Tatiana Paula	48-999847745	M		ACE/RODOVIERAL	
	Marjorie Luiza Mendonça	(48) 996901053	F		IMA	Exclute iniciativa da RAC

Figure 7 - List of signatures of the on-site attendants of the stakeholder meeting and comment sheet

All parties involved in the implementation and operation of the proposed VCS project activity were presented to the Stakeholders. Design and operation details of the proposed VCS project activity were also presented (including technological considerations and related environmental, economic and social impacts) and discussed among participants.

The interaction between the landfill owner and project operator RAC Saneamento Ltda. and the stakeholders shows that all of the stakeholders are supportive to the implementation and operation of the proposed VCS project activity, It is the general opinion of most of invited/consulted stakeholders that the proposed VCS project activity will provide employment opportunities, help local economic development, and increase local and regional interest on power generation using non-conventional renewable energy source. In summary, the implementation and operation of the proposal VCS project activity is regarded as beneficial by the local stakeholders.

Channels of future communication between the stakeholders with the project owner and project proponent. were also defined and presented during the LSC meeting, as indicated in the picture below (of a slide of the presentation shown during the meeting):



Figure 8 – Presentation slide containing the channel of future communication established between the stakeholders with the project proponent

2.3 Environmental Impact

In general, the identified environmental aspects for the proposed VCS project activity are positive (with no relevant negative environmental impact being identified). The identified positive environmental aspects and a potential negative environmental aspect of the proposed VCS project activity are summarized as follows:

- The proposed VCS project activity has an overall positive influence over the local environment by promoting efficient the destruction of undesirable gases like sulfudric acid (H_2S) and derivatives of methane, mercaptans and other chemical compounds that result in bad odors and sanitary risks in the neighbouring populations, such as diseases and asthma due to the air pollution.
- Efficient collection and destruction of LFG reduce risks of explosion in the landfill site. Indeed, in the presence of a specific proportion of oxygen, the methane contained in the landfill gas can become explosive. Due to that, the proposed VCS project activity is to be operated with continuous monitoring and control of the oxygen content of collected LFG which is sent to the project's methane destruction/utilization devices, thus continuously controlling the risk of explosions.
- The operation of an open high temperature flare can generate undesirable noise and vibration in case of operational problems/limitations or malfunction of the flare. As part of the operation of the proposed VCS project activity, it is therefore required to be ensured that the installed flare always operate under conformance with the operational requirements and conditions as established by the equipment manufacturer. That minimizes the occurrence of potential noise and vibration in the flaring equipment (aspects that could negatively affect equipment performance and/or negatively affect working conditions for the staff of the landfill site and project activity and/or people living or working in the surrounding areas).

While there is no relevant negative environmental aspect/impact for the proposed VCS project activity, the currently valid environmental license/permit valid/applicable for the Içara landfill site (including infrastructure for collection and destruction of LFG)¹⁰ and the environmental licenses/permits more recently issued as being valid/applicable for the promotion of utilization of LFG as gaseous fuel for electricity generation in this landfill by entities/companies other than RAC Saneamento Ltda.)¹¹ do not define or require any regular monitoring of potentially relevant negative environmental aspect/impact).

2.4 Public Comments

¹⁰ Latest environmental license/permit (with Ref./No. 7029/2021) issued by *Instituto do Meio Ambiente de Santa Catarina (IMA)* (environmental authority for Santa Catarina State) authorizing the company/enterprise (landfill and project owner) RAC Saneamento Ltda. to keep on operating the Içara landfill site (including initiative promoting collection of destruction/utilization of LFG in the landfill).

¹¹ Initial environmental license/permit (with Ref./No. 7029/2021) issued by IMA authorizing the company/enterprise "RAC Saneamento Ltda." to implement and operate infrastructure promoting utilization of LFG as gaseous fuel for electricity generation in grid-connected electricity generation infrastructure located within the geographical limits of the Içara landfill site.

No comments were received by representatives of the local stakeholders as part of the conducted Local Stakeholder Consultation.

2.5 AFOLU-Specific Safeguards

Not applicable. The proposed VCS project activity is not an AFOLU project.

3 APPLICATION OF METHODOLOGY

3.1 Title and Reference of Methodology

The following CDM baseline and monitoring methodology is applied:

- Consolidated baseline and monitoring methodology ACM0001 - “Flaring or use of Landfill Gas” (version 19.0)
(<https://cdm.unfccc.int/methodologies/DB/JPYB4DYQUXQPZLBDVPHA87479EMY9M>)

The following CDM methodological tools are also applied:

- Emissions from solid waste disposal sites (version 08.1)
(https://cdm.unfccc.int/methodologies/PAmethodologies/tools/am-tool-04-v8.1.pdf/history_view)
- Baseline, project and/or leakage emissions from electricity consumption and monitoring of electricity generation (version 03.0)
(https://cdm.unfccc.int/methodologies/PAmethodologies/tools/am-tool-05-v3.0.pdf/history_view)
- Project emissions from flaring (version 04.0)
(https://cdm.unfccc.int/methodologies/PAmethodologies/tools/am-tool-06-v4.0.pdf/history_view)
- Tool to determine the mass flow of a greenhouse gas in a gaseous stream (version 03.0)
(https://cdm.unfccc.int/methodologies/PAmethodologies/tools/am-tool-08-v3.0.pdf/history_view)
- Tool to calculate the emission factor for an electricity system (version 07.0)
(https://cdm.unfccc.int/methodologies/PAmethodologies/tools/am-tool-07-v7.0.pdf/history_view)
- Positive list of technologies (version 04.0)
(https://cdm.unfccc.int/methodologies/PAmethodologies/tools/am-tool-32-v4.0.pdf/history_view)

3.2 Applicability of Methodology

Demonstration and explanations of how the proposed VCS project activity meets all applicable applicability conditions and criteria of the applied CDM baseline and monitoring methodology ACM0001 (version 19.0) and applicable CDM methodological tools are summarized in the tables below:

<i>Applicability Condition of CDM baseline and monitoring methodology ACM0001 – “Flaring or use of landfill gas” (version 19.0)</i>	Justification
<p><i>“The methodology is applicable under the following conditions:</i></p> <ul style="list-style-type: none"> <i>(a) Install a new LFG capture system in an existing or new (Greenfield) SWDS where no LFG capture system was or would have been installed prior to the implementation of the project activity; or</i> <i>(b) Make an investment into an existing LFG capture system to increase the recovery rate or change the use of the captured LFG, provided that:</i> <ul style="list-style-type: none"> <i>(i) The captured LFG was vented or flared and not used prior to the implementation of the project activity; and</i> <i>(ii) In the case of an existing active LFG capture system for which the amount of LFG cannot be collected separately from the project system after the implementation of the project activity and its efficiency is not impacted on by the project system: historical data on the amount of LFG capture and flared is available;</i> <i>(c) Flare the LFG and/or use the captured LFG in any (combination) of the following ways:</i> <ul style="list-style-type: none"> <i>(i) Generating electricity;</i> 	<p>The project design encompasses the installation of an active (forced) LFG capture system in an existing Solid Waste Disposal Site (SWDS) where no LFG capture system was previously installed. The project design encompasses destruction of LFG (through combustion in high temperature open flare and utilization of LFG (as gaseous fuel for electricity generation) in an electricity generation infrastructure.</p> <p>In this sense, condition (a) of the quoted applicability criteria is met.</p> <p>It is important to note that, under the pre-project situation (situation prior to the occurred partial implementation of the proposed VCS project activity), there was no LFG capture system that has been in operation and all LFG historically generated at the Içara landfill has been directly vented into the atmosphere (through the surface of the landfill site and through existent rudimentary and conventional set of LFG venting drains existent across the landfill site (with no regular combustion of LFG occurring in such drains).</p> <p>The project design encompasses collection of LFG and its destruction/utilization through combustion in the high temperature open flare and utilization of LFG as gaseous fuel for</p>

<p>(ii) <i>Generating heat in a boiler, air heater or kiln (brick firing only) or glass melting furnace; and/or</i></p> <p>(iii) <i>Supplying the LFG to consumers through a natural gas distribution network;</i></p> <p>(iv) <i>Supplying compressed/liquefied LFG to consumers using trucks;</i></p> <p>(v) <i>Supplying the LFG to consumers through a dedicated pipeline;</i></p> <p>(d) <i>Do not reduce the amount of organic waste that would be recycled in the absence of the project activity."</i></p>	<p>electricity generation in the engine-generator sets of the project's electricity generation infrastructure. Thus, the proposed VCS project activity also fully fulfills condition (c-i).</p> <p>As a result of the occurred partial implementation of the proposed VCS project activity, no quantitative, qualitative, procedural or regulatory change are expected to occur in terms of MSW management activities and policies valid for the Içara landfill and/or applicable in any other potential waste treatment or disposal facility under the area of influence of this particular landfill (that would be potentially promoted or triggered by the proposed VCS project activity) in comparison with what would occur in the absence of the proposed VCS project activity (baseline scenario).</p> <p>It is crucial to note that, mainly by taking into consideration the nature of the proposed VCS project activity and aspects related to recycling of organic fraction of MSW in the region of the Içara landfill and in the rest of the host-country Brazil, the implementation and operation of the proposed VCS project activity <i>per se</i> has not promoted or triggered (and is not expected to promote or trigger) any quantitative or qualitative change in waste disposal activities undertaken at this landfill site.</p> <p>Furthermore, no quantitative or qualitative changes in terms of waste management practices are expected to be promoted or triggered in any other existent or potentially new waste disposal or waste treatment facility(ies) (located or to be located in the region of influence of the Içara landfill) as a direct outcome or consequence of the occurred implementation and starting of operation of the proposed VCS project activity.</p> <p>Thus, the mere occurred partial implementation and starting of operations of the proposed VCS</p>
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	<p>project activity did not promote or trigger (and are not expect to promote or trigger) any reduction (or prevention) in the amount of organic type of MSW (or any other type of solid waste) that would eventually be recycled and/or reused in the region of influence of the Içara landfill (e.g. no prevention by the proposed VCS project activity of the implementation or and non-promotion of any reduction of activity in an eventually existent or hypothetical waste composting facility that would promote reuse/recycling of waste in the region (for example)).</p> <p>As demonstrated in the applicable construction, design and operational requirements valid for the Içara landfill, this particular landfill site is not expected to include any activity or initiative promoting relevant recycling or reuse of organic fraction of waste disposed at this landfill (i.e. such as implementation of a large scale waste sorting or waste composting facility for example).</p> <p>Without any relevant organic waste recycling activity or initiative being under operation within the limits of the Içara landfill, it is thus clearly not expected that the occurred partial implementation and starting of operations of the proposed VCS project activity could <i>per se</i> eventually reduce organic waste recycling activities in the Içara landfill and/or surrounding areas.</p> <p>It is imperative to note that overall design, construction and operational aspects for the Içara landfill were previously defined in accordance with the commercial agreements and common practice that RAC Saneamento Ltda. currently holds in the position of the current operator and owner of the Içara landfill and as regional waste management company (service provider) providing MSW disposal services.</p>
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	<p>Furthermore, it is also crucial to take into account that currently there is not even any existent or planned large-scale MSW sorting, recycling or utilization facility for organic fraction of MSW (e.g., a large-scale waste composting plant) with comparable size/capacity which is located (or is planned to be installed) in the region of influence of the Içara landfill either.</p> <p>As a matter of fact, recycling and reuse of organic fraction of MSW is still not being a common practice in the whole country of Brazil. In this sense, the occurred partial implementation and starting of operations of the proposed VCS project activity <i>per se</i> do not represent any perverse incentive or driver for the promotion of any supposed quantitative or qualitative reduction or prevention of waste recycling related activities (or initiatives for any type of organic fraction of solid waste or solid residues) that would occur in the region of influence of this landfill¹² in the absence of the proposed VCS project activity.</p>
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¹² As per the Brazilian Federal Law 12.305/10 (passed in year 2010), waste recycling is defined as a process of transformation of waste material and residues through promotion of changes in their physical, chemical or biological properties in order to allow and promote use/utilization of such materials as raw material or even as new products. Although waste recycling is being regarded in the national sector directives for waste management as a priority goal in the whole country, solid waste recycling initiatives in Brazil are still being quite limited (especially in the case of organic fraction of MSW) mainly due to economic restrictions. As outlined in the publication “*Panorama dos Resíduos Sólidos no Brasil – 2020*” (title translated into English language as “*Outlook of Solid Waste Sector in Brazil – year 2020*” and available online at: <https://abrelpe.org.br/panorama-2020/>), solid waste recycling initiatives in Brazil have encompassed mainly the following by-products/waste types with higher economic value:

- aluminum (mainly beverage aluminum cans),
- pre-separated/sorted clean (not contaminated) paper,
- pre-separated/sorted (not contaminated) plastic material (mainly PET beverage bottles),
- glass material.

The “*Panorama dos Resíduos Sólidos no Brasil*” is a publication annually published by the Associação Brasileira de Empresas de Limpeza Pública e Resíduos Especiais – ABRELPE (translated into English language as “Brazilian Association for Municipal Solid Waste and Special Waste”) and has represented one of the most credible annual outlook and statistics source for the solid waste management in the country. The most recent Greenhouse Gases Emissions National Inventory (published by the Brazilian Ministry of Technology and Science in 2010 and available online at: http://www.mct.gov.br/upd_blob/0213/213909.pdf) also

confirms that non-conventional MSW treatment alternatives (such as composting of organic fraction of MSW and waste incineration) are not meaningful practices in Brazil (including the region where the proposed VCS project activity is implemented).

In fact, in year 2012 the Brazilian Ministry of City Infrastructure (through its National Secretary of Sanitation) has published the year 2017 edition of a very comprehensive and detailed sectoral analysis/diagnostic about the whole MSW sector in Brazil: the publication “*Diagnóstico do Manejo de Resíduos Sólidos Urbanos – 2017*” (title translated into English language as “Diagnostics of Urban Solid Waste Management - 2017” and available online at: <http://www.snis.gov.br/diagnostico-residuos-solidos/diagnostico-rs-2017>). Like the Report “*Panorama dos Resíduos Sólidos no Brasil – 2020*”, this Government official publication also includes relevant and detailed statistics for MSW management for the main municipalities, States and regions in Brazil. Available statistics includes prevailing practices in terms of waste management practices (collection, disposal and reuse/recycle).

In the particular case of the region under potential influence of the Içara landfill (cities from which generated MSW is disposed at the landfill), all solid waste materials (organic or inert) to be eventually/potentially recycled (very small share of collected MSW) are normally previously sorted (under very limited percentiles) in the waste generation sources (prior to be mixed with other types of MSW to be disposed in landfills or waste dump sites in the region).

In the particular case of recycling of organic fraction of waste material to be disposed in landfills or dump sites, the current *status quo* is also expected to be the prevailing situation valid in the future: paper waste streams (mixed with other MSW types), food residues, textile, wood waste etc. when ready to be disposed in landfills/dump sites or already disposed in a particular landfills or dump sites) are not even regarded as recyclable material (and thus not even accounted in the available statistics for recyclable material).

Under the category “*organic MSW fraction*” only clean (not contaminated) and previously appropriately sorted pulp/paper/cardboard waste materials have actually been regarded as recyclable material as per both available statistics and available recycling practices. Besides some particular inert waste materials with attractive commercial value (e.g., aluminum packaging material (e.g., cans), some types of clean plastic material and some types of glass), no other waste materials have been normally collected from stream of MSW to be disposed in landfills in order to be eventually recycled in the region where the proposed VCS project activity is implemented and/or even transported to be recycled in other region. This has also been the typical waste recycling scenario in other regions of Brazil.

Thus, in the particular case of the Içara landfill, both under the baseline and project scenarios (with or without the implementation of the proposed VCS project activity), no organic fraction of solid waste stream that has been directed to this particular landfill would be expected to be collected and directed to any type of recycling facility (e.g. composting facility) after or prior its disposal at the landfill site. This situation is expected to remain being the practice in the future. In fact, as established by related construction and design documents for the Içara landfill, no waste pickers or waste sorting teams have ever operated in the landfill area. No composting plant for organic waste (or any other type of alternative management for MSW organic content) was ever implemented or is expected to be implemented in the area in the future either.

All of the above-summarized facts and aspects confirms that no relevant sorting and collection of recyclable organic material from MSW already disposed in the Içara landfill are expected to occur regardless of the implementation of the proposed VCS project activity (under both baseline and project scenarios). Thus, recycling or alternative reuse/utilization of organic fraction from waste already disposed in the landfill are not expected to occur either (regardless of the implementation of the proposed VCS project activity).

In summary, based on information and data included in the “*Diagnóstico do Manejo de Resíduos Sólidos Urbanos – 2017*”; information and data available in the “*Panorama dos Resíduos Sólidos no Brasil – 2020*” and also based on common practice for waste collection, currently existing very limited and not relevant recycling initiatives in the region of the proposed VCS project activity and even in other regions in Brazil, and by also taking into account the particular situation at the region of the project site, the following assertions are valid for potential of recycling of organic fraction of MSW in the region of influence of the Içara landfill.:

- The current MSW management practice in Brazil (and its trend for the future) represents disposal of collected MSW in existing and new landfills (and still existing open dump sites). This practice currently represents almost all undertaken management for all stream of MSW which is actually collected (in mass basis); with very reduced share of collected MSW in Brazil being currently treated under non-conventional methods such as waste incineration (0.03%) and composting (0.11%) (in mass basis as per data of year 2019 (data organized and published in year 2021)).
- It is important to note that in all regions in Brazil with existing MSW disposal activities using landfilling techniques (in existing landfill or existing dump sites) significant quality improvements in terms of MSW disposal services and techniques are still being required especially for cases where solid waste is disposed in existing not-well-managed landfill or dump sites. Such required improvements include construction of better-designed landfills, use of more appropriated technics for waste compacting and covering, etc. In this particular sense, the landfill represents a very well designed and very well managed landfill. The main barrier for improving MSW management in Brazil is still being lack of capital and investment capacity from municipalities to face high associated costs for implementing environmentally friendly MSW management operations. Under the region of influence of the landfill, organic fraction of solid waste material that is collected as MSW has been historically disposed by applying landfilling techniques.
- In all geographical regions in Brazil, relative very low share of previously sorted pulp/paper/cardboard (clean and not contaminated) waste materials have been used as recycling material in the region. Materials under such conditions are termed in the available statistics as “dry recyclable material” and are normally not mixed with MSW stream to be sent to landfills or dump sites. It is important to note that the initiatives and businesses involving recycling of previously sorted dry pulp/paper/cardboard materials (clean and not contaminated materials) have their particular dynamics and characteristics and with not so detailed statistics in some cases. However, under no circumstance such activities are to be affected or even influenced by change, improvements or aspects related to MSW disposal activities employing good landfilling technics (for example: in most of the well managed landfills in Brazil, the landfill is implemented in a closed and controlled area without waste pickers collecting waste from the landfill as a way or living). By taking into consideration the dynamics of initiatives promoting recycling of paper material, it is correct to assume that, differently than for MSW disposal activities; policies, planning and practices related to MSW collection and sorting could indeed under a certain limit play a role such initiatives.
- By merely promoting efficient collection and destruction/utilization of LFG in a landfill (where LFG is generated due to anaerobic degradation of organic fraction of MSW which is to be disposed in the landfill under the framework of contracts for MSW disposal signed with municipalities in the region), the implementation of the proposed VCS project activity and its continuous operation *per se* clearly are not expected to represent any driver or incentive for promoting any change in the MSW management situation in the region where it is implemented (including waste recycling practices or initiatives for organic content of MSW to be disposed in landfills or dump sites).

By taking into account (i) the institutional and regulatory framework for the public service of MSW management; (ii) the dynamics of MSW sector in the region where the proposed VCS project activity is to be implemented and in Brazil, and (iii) magnitude of average costs for existing MSW management options (which could be regarded as alternatives to disposal of MSW in landfills (e.g employment of MSW composting techniques)), (iv) the available related statistics, the following aspects are also to be noted:

- it is clear that promotion or even disincentive of recycling of organic fraction of MSW are not waste policy aspects that would be under any influence or willingness of the project proponents UniCarbo Energia e Biogás Ltda. (as the current project proponent) and RAC Saneamento Ltda. (as the current owner and operator of the Içara landfill). Aspects and actions related to promotion of any increase or even reduction of recycling of organic fraction of waste (and/or recycling of any other type of solid waste material) in the region where the proposed VCS project activity is to be implemented, are to be seen as dependent in a last instance on public service policies (including policies, laws, regulations and programs) to be set by competent governmental authorities (under a regional and national level) and by practitioners of recycling. In Brazil, the administrations of municipalities are responsible for addressing all MSW management services. Furthermore, there are federal directives and laws to be considered by Municipalities for the implementation and operation of their local waste management policies. This is the case in the geographical region of the project site. Waste collection and disposal services are normally performed by the municipality and/or are performed by private companies hired and paid by one or more municipalities (under contractual commercial agreements for provision of public service on behalf of such municipality (ies)) for the provision of MSW collection and/or MSW disposal services by completely following directives and requirements established by the municipalities in signed contracts. In this context, both under the baseline and project scenarios (with or without the implementation of the proposed VCS project activity), the project proponent UniCarbo Energia e Biogás Ltda. is not under a position to design or plan the

	<p>The same is actually also applicable for recycling of inert waste material.</p> <p>Furthermore, regardless of the non-existence of any MSW recycling or utilization facility with comparable capacity that could eventually somehow compete with the Içara landfill as disposal site for organic fraction of MSW waste, aspects and actions related to promotion of recycling or utilization of organic fraction of solid waste are to be seen as fully dependent on regional and/or national public service policies in the case of Brazil (including policies, laws, regulations and programs) and such aspects and actions are to be defined/triggered by competent governmental authorities (under a regional and national level) and/or to be eventually implemented/operated by practitioners of waste recycling.</p> <p>In Brazil, the administrations of municipalities typically are the entities responsible for all MSW management services. In this context, waste management companies such as RAC Saneamento Ltda. normally acts as service providers, providing MSW collection and disposal services as per directives and</p>
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implementation of any initiative promoting recycling or use of organic waste (e.g. operation of a solid waste composting plant) at the Içara landfill or at other location in the region.

- The implementation and operation of the project-based VCS initiative promoting collection of LFG and its destruction/utilization at the Içara landfill *per se* would not trigger any change in the regional policies and practices for MSW management in the region or outside its region of influence either. As further discussed in Sections 3.4 and 3.7, so far, there is still no legal restriction neither requirement for LFG gas collection and its destruction using high temperature open flare and/or its utilization in any other combustion or supply device in Brazil. Moreover, there is still no legal restriction neither requirement for passive venting of LFG or its combustion in conventional LFG destruction systems either. There is no applicable regulation/law that deals with LFG management in Brazil. Thus, the implementation (and operation) of more appropriate and environmentally safe management of LFG at the Içara landfill (as part of the proposed VCS project activity) does not represent a driver or incentive to promote incremental disposal of organic waste stream at this landfill thus displacing or preventing such waste stream from being treated under an existent or potential (hypothetical) MSW recycling/utilization facilities (e.g. a hypothetical waste composting plant) instead.

In summary, by taking into consideration the nature of project activity and all facts/aspects and information above presented, the proposed VCS project activity clearly does not pose any risk or potential to promote any relative decrease of the amount of organic fraction of MSW that would be otherwise recycled or utilized or prevention of any mean of waste recycling or utilization.

	<p>contractual requirements set by the municipalities from which generated MSW are to be managed (collected and disposed). In this sense, in the position of a MSW management company operating a LFG collection and destruction initiative in the landfill it operates and owns, RAC Saneamento Ltda. is not under a position to trigger, establish or promote any reduction or prevention of organic waste recycling in the region where it operates.</p> <p>Finally, the occurred implementation of the proposed VCS project activity has not represented (and it is not expected to represent) any incentive or driver for involved municipalities, any other public entity or any other relevant recycling practitioner for the promotion of changes in policies and practices related to recycling of inert or organic solid waste in the region of influence of the Içara landfill (or even beyond such region).</p> <p>As outlined in Sections 3.4 and 3.7, so far, there are still no legal restrictions or requirements for LFG gas collection and its destruction using high temperature open flare and/or utilization in Brazil. Moreover, there are still no legal restrictions neither requirement for venting and/or combustion of LFG in conventional passive LFG destruction systems either (where combustion of small and not defined share of generated LFG through use of conventional passive LFG venting/combustion drains is identified as the baseline scenario for the proposed VCS project activity).</p> <p>There are no applicable regulations that deal with LFG management in Brazil at all. Thus, the implementation of more appropriate and environmentally safe management of LFG at the Içara landfill (as a direct outcome of the occurred implementation of the proposed VCS project activity) per se does not represent any</p>
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	<p>driver or incentive to dispose incremental amount of MSW in the Içara landfill (when compared to the situation that would occur in the absence of the proposed VCS project activity) either. In this sense, under no circumstance, the proposed VCS project activity per se potentially is expected to promote any displacement of volumes of organic waste stream from treatment/utilization being performed in an existent or hypothetical MSW recycling/utilization facilities (e.g., a MSW composting plant for example) in order to be disposed at the Içara landfill as a direct result of the occurred implementation of the proposed VCS project activity.</p> <p>Therefore condition (d) is also satisfied.</p>
<p><i>"The methodology is only applicable if the application of the procedure to identify the baseline scenario confirms that the most plausible baseline scenario is</i></p> <ul style="list-style-type: none"> <i>(a) Atmospheric release of LFG or capture of LFG and destruction through flaring to comply with regulations or contractual requirements, to address safety and odour concerns, or for other reasons; and</i> <i>(b) In the case that the LFG is used in the project activity for generating electricity and/or generating heat in a boiler, air heater, glass melting furnace or kiln; In the case of LFG supplied to the end-user(s) through natural gas distribution network, trucks or the dedicated pipeline, the baseline scenario is assumed to be displacement of natural gas.</i> <ul style="list-style-type: none"> <i>(i) For electricity generation: that electricity would be generated in the grid or in captive fossil fuel fired power plants; and/or</i> <i>(ii) For heat generation: that heat would be generated using fossil fuels in equipment located within the project boundary."</i> 	<p>As further demonstrated in Section 3.4, the most plausible baseline scenario for methane emissions at the Içara landfill is the release (direct emission) of LFG from the SWDS directly into the atmosphere and through pre-project passive LFG venting drains (with no share of generated LFG being destroyed). The application of the procedure to identify the baseline scenario thus falls into (a).</p> <p>While the project design does encompass utilization of LFG as gaseous fuel for electricity generation, (b-i) is thus also applicable. While the Içara landfill does not represent a Greenfield SWDS, (d) is not applicable.</p>

<p>(c) <i>In the case of LFG supplied to the end-user(s) through natural gas distribution network, trucks or the dedicated pipeline, the baseline scenario is assumed to be displacement of natural gas.</i></p> <p>(d) <i>In the case of LFG from a Greenfield SWDS, the identified baseline scenario is atmospheric release of the LFG or capture of LFG in a managed SWDS and destruction through flaring to comply with regulations or contractual requirements, to address safety and odour concerns, or for other reasons."</i></p>	
<p><i>"This methodology is not applicable:</i></p> <p>(a) <i>In combination with other approved methodologies. For instance, ACM0001 cannot be used to claim emission reductions for the displacement of fossil fuels in a kiln or glass melting furnace, where the purpose of the CDM project activity is to implement energy efficiency measures at a kiln or glass melting furnace;</i></p> <p>(b) <i>If the management of the SWDS in the project activity is deliberately changed in order to increase methane generation compared to the situation prior to the implementation of the project activity."</i></p>	<p>Neither options (a) and/or (b) occur.</p> <p>The only GHG emission reductions claimed by the proposed VCS project activity are due to destruction of methane through combustion and CO₂ emission reductions associated with displacement of electricity generated in the national grid (by electricity generated as part of the proposed VCS project activity).</p> <p>After the occurred implementation and starting of operations of the proposed VCS project activity, the landfill operator has continued (and is expected to continue) with MSW disposal activities at the Içara landfill as per its normal and previously planned/defined operation conditions and practices. MSW disposal practices and management at the Içara landfill have not changed (and are not expected to change) after the occurred implementation and starting of operations of the proposed VCS project activity¹³.</p> <p>The quoted applicability condition is thus satisfactory met.</p>

¹³ The operation of the Içara landfill in terms of disposal of MSW (practices of waste disposal, covering, levelling, compacting, leachate management, etc.) is not expected to change after the implementation and starting of operations of the proposed VCS project activity. Thus, there is no valid action promoting increase in methane generation (like e.g., through addition of liquids, pre-treating waste, changing the shape of the landfill) that would be triggered or promoted by the implementation of the proposed VCS project activity at the Içara landfill (when compared to the situation prior to its implementation).

Regarding the applied CDM methodological tools, the table below summarizes how the proposed VCS project activity meets their applicability conditions:

Applicability conditions of the CDM methodological tool "Project emissions from flaring" (version 04.0)	Comments
<p><i>"This tool provides procedures to calculate project emissions from flaring of a residual gas, where the component with the highest concentration is methane. The source of the residual gas is biogenic (e.g. landfill gas or biogas from wastewater treatment) or coal mine methane.</i></p> <p><i>(...)</i></p> <p><i>This tool provides procedures to calculate project emissions from flaring of a residual gas. The tool is applicable to enclosed or open flares and project participants should document in the CDM-PDD the type of flare used in the project activity.</i></p> <p><i>This tool is applicable to the flaring of flammable greenhouse gases where:</i></p> <p><i>(a) Methane is the component with the highest concentration in the flammable residual gas; and</i></p> <p><i>(b) The source of the residual gas is coal mine methane or a gas from a biogenic source (e.g. biogas, landfill gas or wastewater treatment gas).</i></p> <p><i>The tool is not applicable to the use of auxiliary fuels and therefore the residual gas must have sufficient flammable gas present to sustain combustion. For the case of an enclosed flare, there shall be operating specifications provided by the manufacturer of the flare.</i></p> <p><i>This methodological tool refers to the latest approved version of "TOOL08: Tool to determine the mass flow of a greenhouse gas in a gaseous stream".</i></p>	<p>LFG, whose component with the highest concentration is methane is combusted by the project's methane destruction devices. The CDM baseline and monitoring methodology ACM0001 (version 19.0) requires that, as part of the determination of baseline emissions, project emissions from flaring are to be determined.</p> <p>LFG is a flammable gas generated from the anaerobic decomposition of organic waste material disposed in the Içara landfill. LFG is thus a gas from a biogenic source. Methane is the component with the highest concentration in LFG.</p> <p>No auxiliary fuel is required to make the flammability of LFG sufficiently enough to be combusted in the project's methane destruction devices.</p> <p>As demonstrated below, the applicability conditions for the CDM methodological tool "Tool to determine the mass flow of a greenhouse gas in a gaseous stream" are sufficiently met.</p> <p>Thus, the quoted applicability conditions defined in the CDM methodological tool are sufficiently met.</p>
Applicability conditions of the CDM	Comments

methodological tool “Tool to determine the mass flow of a greenhouse gas in a gaseous stream” (version 03.0)	
<p><i>“Typical applications of this tool are methodologies where the flow and composition of residual or flared gases or exhaust gases are measured for the determination of baseline or project emissions, which is the case of the present project activity”</i></p>	<p>As established by the applied CDM baseline and monitoring methodology ACM0001 (version 19.0), this tool is applied as per the methodology for determining the mass flow of CH₄ which is sent to the project’s methane destruction devices (flare(s) and engine-generator sets).</p> <p>The applicability condition of the CDM methodological tool is thus met.</p>
Applicability conditions of the CDM methodological tool “Baseline, project and/or leakage emission from electricity consumption and monitoring of electricity generation” (version 03.0)	Comments
<p><i>“This tool provides procedures to estimate the baseline, project and/or leakage emissions associated with the consumption of electricity, and procedures to monitor the amount of electricity generated by the project power plant.</i></p> <p><i>(...)</i></p> <p><i>If emissions are calculated for electricity consumption, the tool is only applicable if one out of the following three scenarios applies to the sources of electricity consumption:</i></p> <p><i>(a) Scenario A: Electricity consumption from the grid. The electricity is purchased from the grid only, and either no captive power plant(s) is/are installed at the site of electricity consumption or, if any captive power plant exists on site, it is either not operating or it is not physically able to provide electricity to the electricity consumer;</i></p> <p><i>(b) Scenario B: Electricity consumption from (an) off-grid fossil fuel fired captive power plant(s). One or more fossil fuel fired captive power plants are installed at the site of the electricity consumer and supply the consumer with electricity. The captive power plant(s) is/are not connected to the electricity grid; or</i></p>	<p>As established by the CDM baseline and monitoring methodology ACM0001 (version 19.0), consumption of electricity by the proposed VCS project activity is to be accounted as project emissions. Furthermore, net electricity generated by the proposed VCS project activity is to be accounted for the determination of baseline emissions.</p> <p>Electricity demand of the proposed VCS project activity is expected to be met through imports of grid-sourced electricity, electricity sourced by the project’s electricity generation infrastructure.</p> <p>Thus, Scenario C of the tool is applicable.</p> <p>In summary, the quoted applicability criteria defined in the CDM methodological tool are sufficiently met.</p>

<p>(c)Scenario C: Electricity consumption from the grid and (a) fossil fuel fired captive power plant(s). One or more fossil fuel fired captive power plants operate at the site of the electricity consumer. The captive power plant(s) can provide electricity to the electricity consumer. The captive power plant(s) is/are also connected to the electricity grid. Hence, the electricity consumer can be provided with electricity from the captive power plant(s) and the grid.”</p>	
Applicability conditions of the CDM methodological tool “Emission from solid waste disposal sites” (version 08.1)	Comments
<p>“This tool provides procedures to calculate baseline, project or leakage emissions of methane from solid waste disposed or prevented from disposal at a solid waste disposal site (SWDS).”</p> <p>“The tool can be used to determine emissions for the following types of applications:</p> <p>(a) Application A: The CDM project activity mitigates methane emissions from a specific existing SWDS. Methane emissions are mitigated by capturing and flaring or combusting the methane (e.g. “ACM0001: Flaring or use of landfill gas”). The methane is generated from waste disposed in the past, including prior to the start of the CDM project activity. In these cases, the tool is only applied for an ex-ante estimation of emissions in the project design document (CDM-PDD). The emissions will then be monitored during the crediting period using the applicable approaches in the relevant methodologies (e.g. measuring the amount of methane captured from the SWDS);</p> <p>(b) Application B: The CDM project activity avoids or involves the disposal of waste at a SWDS. An example of this application of the tool is ACM0022, in which</p>	<p>The proposed VCS project activity mitigates methane emissions from a landfill. The applicability of the CDM methodological tool is thus met. Application A in the CDM methodological tool is selected and applied in the context of calculations of ex-ante estimates of emission reductions to be achieved by the proposed VCS project activity as established by the applied CDM baseline and monitoring methodology ACM0001 (version 19.0).</p> <p>Thus, the quoted applicability criteria defined in the CDM methodological tool is sufficiently met.</p>

<p><i>municipal solid waste (MSW) is treated with an alternative option, such as composting or anaerobic digestion, and is then prevented from being disposed of in a SWDS. The methane is generated from waste disposed or avoided from disposal during the crediting period. In these cases, the tool can be applied for both ex-ante and ex post estimation of emissions. These project activities may apply the simplified approach detailed in 0 when calculating baseline emissions."</i></p>	
Applicability conditions of the CDM methodological tool "Tool to calculate the emission factor for an electricity system" (version 07.0)	Comments
<p><i>This methodological tool determines the CO₂ emission factor for the displacement of electricity generated by power plants in an electricity system, by calculating the "combined margin" emission factor (CM) of the electricity system.</i></p> <p>(...)</p> <p><i>The CM is the result of a weighted average of two emission factors pertaining to the electricity system: the "operating margin" (OM) and the "build margin" (BM). The operating margin is the emission factor that refers to the group of existing power plants whose current electricity generation would be affected by the proposed CDM project activity. The build margin is the emission factor that refers to the group of prospective power plants whose construction and future operation would be affected by the proposed CDM project activity.</i></p> <p>(...)</p>	<p>Project emissions due to the consumption of grid-sourced electricity by the proposed VCS project activity and baseline emissions for electricity generation are both determined by applying applicable guidance of the CDM methodological tool "Baseline, project and/or leakage emissions from electricity consumption and monitoring of electricity generation" (of which the applied CDM baseline and monitoring methodology ACM0001 version 19.0 refers to).</p> <p>The CDM methodological tool "Tool to calculate the emission factor for an electric system" is referred to in the CDM methodological tool "Baseline, project and/or leakage emissions from electricity consumption and monitoring of electricity generation" for the purpose of calculating project emissions in case where a project activity consumes electricity from the grid.</p> <p>The CO₂ emission factor for the electricity grid which sources electricity to the proposed CDM project activity is determined as the combined margin CO₂ emission factor¹⁴.</p>

¹⁴ The Designated National Authority (DNA) for the UNFCCC's CDM in Brazil has regularly calculated and reported values for the CO₂ emission factor of the National Electricity Grid of Brazil. Such values are reported as being determined/calculated through application of the CDM methodological tool "Tool to calculate the emission factor for an electricity system" (version 07.0 and previous versions).

<p><i>This tool may be applied to estimate the OM, BM and/or CM when calculating baseline emissions for a project activity that substitutes grid electricity that is where a project activity supplies electricity to a grid or a project activity that results in savings of electricity that would have been provided by the grid (e.g. demand-side energy efficiency projects).</i></p> <p><i>(...)</i></p> <p><i>In case of CDM projects the tool is not applicable if the project electricity system is located partially or totally in an Annex I country.”</i></p>	<p>The electricity grid (to which the proposed VCS project activity is connected to) is not located partially or totally in an Annex I country.</p> <p>The relevant applicability conditions of the CDM methodological tool are thus fully met.</p>
Applicability conditions of the CDM methodological tool “Positive list of technologies” (version 04.0)	Comments
<p><i>“This methodological tool contains lists of technologies and associated conditions that confer automatic additionality to CDM project activities and CDM PoAs that apply such technologies and meet specified conditions (hereinafter referred to as positive lists).</i></p> <p><i>The methodological tool specifies the validity, process for update and timelines for the update of the positive list (see appendix of this document).</i></p> <p><i>The use of this methodological tool is not mandatory for the project participants of a CDM project activity or CDM PoA for demonstrating their additionality.</i></p> <p><i>This methodological tool shall be applied in conjunction with a small-scale or large-scale methodology which refers to this tool.”</i></p>	<p>The applied CDM baseline and monitoring methodology ACM0001 (version 19.0) defines that project proponents for the proposed VCS project activity may apply the Simplified procedures (as described in section 5.3.1 of the referred methodology) for both the identification of baseline scenario and assessment and demonstration of additionality of the proposed VCS project activity.</p> <p>In this case, as also defined by ACM0001 (version 19.0), applicable guidance from the CDM methodological tool “Positive lists of technologies” (version 4.0) is therefore directly applied for the identification of the baseline scenario. Among the technologies listed in the referred CDM methodological tool, the following is applicable to this project activity:</p> <p><i>“Landfill gas recovery and its gainful use</i></p> <p><i>The project activities and PoAs at new or existing landfills (greenfield or brownfield) are deemed automatically additional, if it is demonstrated that prior to the occurred implementation of the project activities and PoAs the landfill gas (LFG) was only vented and/or flared (in the case of brownfield</i></p>

	<p><i>projects) or would have been only vented and/or flared (in the case of greenfield projects) but not utilized for energy generation, and that under the project activities and PoAs any of the following conditions are met:</i></p> <p><i>(a) The LFG is used to generate electricity in one or several power plants with a total nameplate capacity that equals or is below 10 MW;</i></p> <p><i>(b) The LFG is used to generate heat for internal or external consumption;</i></p> <p><i>(c) The LFG is flared.”</i></p> <p>While, as demonstrated in Sections 3.4 and 3.5, the above-summarized conditions are met by the proposed VCS project activity, the applicability conditions of the CDM methodological tools are thus confirmed as being met.</p>
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3.3 Project Boundary

The boundary for the proposed VCS project activity includes the landfill site where LFG (rich in methane) is captured and destroyed/utilized. The electricity grid to which the proposed VCS project activity is connected to is the National Electricity Grid of Brazil. Under conformance with applicable guidance from the applied CDM baseline and monitoring methodology ACM0001 (version 19.0), the table below provides a summary of the delineation of greenhouse gases (GHG) and sources included and excluded from the project boundary:

Source		Gas	Included?	Justification/Explanation
Baseline	Emissions from decomposition of waste at the SWDS site.	CO ₂	No	CO ₂ emissions from decomposition of organic waste are not accounted since the CO ₂ is also released under the project scenario.
		CH ₄	Yes	The major source of GHG emissions in the baseline
		N ₂ O	No	N ₂ O emissions are very small when compared to CH ₄ emissions from SWDS (in tCO ₂ e). This is conservative.
		Other	No	No emissions from GHG other than CH ₄ are considered in the context of determination of

Source		Gas	Included?	Justification/Explanation
				baseline emissions from waste decomposition at the SWDS site.
	Emissions from electricity generation	CO2	Yes	Major emission source.
		CH4	No	Excluded for simplification. This emission source is assumed to be very small.
		N2O	No	Excluded for simplification. This emission source is assumed to be very small.
		Other	No	No emissions from GHG other than CO2 are considered in the context of determination of baseline emissions from electricity generation by the proposed VCS project activity
Project	Emissions from consumption of grid-sourced electricity by the proposed VCS project activity	CO2	Yes	May be an important/material emission source.
		CH4	No	Excluded for simplification. This emission source is assumed to be very small.
		N2O	No	Excluded for simplification. This emission source is assumed to be very small.
		Other	No	No emissions from GHG other than CO2 are considered in the context of determination of project emissions from consumption of grid-sourced electricity by the proposed VCS project activity
	Emissions from heat generation	CO2	No	Emissions from consumption of fossil fuel for generation of steam for auxiliary/complementary leachate treatment (drying/evaporation of share of generated leachate) are not accounted since it is assumed that there would be no demand for heat for auxiliary/complementary leachate treatment at the Içara landfill in the absence of the project activity.
		CH4	No	
		N2O	No	
		Other	No	No emissions from GHG other than CO2 are considered in the context of determination of project emissions from heat generation

The schematic flow diagram below summarizes the project boundary and delineates the proposed VCS project activity (equipment, parameters to be monitored, and GHG included in the project boundary):

brownfield projects) or would have been only vented and/or flared (in the case of greenfield projects) but not utilized for energy generation, and that under the project activities and PoAs any of the following conditions are met:

(a) The LFG is used to generate electricity in one or several power plants with a total nameplate capacity that equals or is below 10 MW;

(b) The LFG is used to generate heat for internal or external consumption;

(c) The LFG is flared.”

In the particular case of the identification of baseline scenario + assessment and demonstration of additionality of the proposed VCS project activity, the following is too valid/applicable:

- Prior to the occurred implementation and starting of operations of the proposed VCS project activity, all generated LFG was vented (with no combustion of LFG occurring) with no utilization of LFG for energy generation therefore occurring.
- The proposed VCS project activity encompass collection of LFG, flaring of collected LFG in high temperature open flare and utilization of collected LFG as gaseous fuel for electricity generation (with the project's electricity generation infrastructure having total combined nameplate installed capacity below 10 MW).

Thus, the proposed VCS project activity fully meets the applicable requisites from both the CDM methodological tool “Positive lists of technologies” and the Simplified procedures (as described in section 5.3.1 of ACM0001 (version 19.0)) and the proposed VCS project activity is therefore automatically regarded as additional. Under such circumstance the following is automatically defined for the project VCS project activity in terms of definition of its baseline scenario:

In accordance with ACM0001 (version 19.0) paragraphs 21, 22 and 23 (which refer to the simplified procedure to identify baseline scenario of the methodological tool “Positive lists of technologies” (version 04.0)), the baseline scenario for methane emissions for the proposed VCS project activity is directly identified as the atmospheric release of generated LFG (with minor share of generated LFG, if applicable, being eventually or captured and combusted in order to comply with applicable regulatory or contractual requirements in order to address safety and odor concerns, or for other reasons). In the particular context of the proposed VCS project activity, as further demonstrated in Section 3.7 (determination of baseline emissions) under determination of calculation parameter $F_{CH_4,BL,y}$, it is correctly assumed that in the absence of the proposed VCS project activity LFG would have been released/emitted into the atmosphere with no share of generated LFG being partially collected and destroyed in the absence of the proposed VCS project activity. Furthermore, the baseline scenario for electricity generation for the proposed VCS project activity is directly identified as electricity generation (in the same amount as the amount generated by the proposed VCS project activity) occurring in existing electricity generation sources (including fossil fuel fired power plants) and addition of new power

generation sources connected to the electricity grid the proposed VCS project activity is connected to (i.e. National Electricity Grid of Brazil)¹⁵.

3.5 Additionality

The applied CDM baseline and monitoring methodology ACM0001 – Flaring or use of landfill gas (version 19.0) defines that project proponents for the proposed VCS project activity may either apply the Simplified procedures (as described in section 5.3.1 of the referred methodology) or the provisions from the CDM methodological tool “Combined tool to identify the baseline scenario and demonstrate additionality” (as described in section 5.3.2 of the same methodology) for both the identification of its baseline scenario and assessment and demonstration of additionality of the proposed VCS project activity.

The project proponents decided to use the simplified procedures for this project activity. In this case, as also defined by ACM0001 (version 19.0), applicable guidance from the CDM methodological tool “Positive lists of technologies” (version 4.0) is therefore directly applied for the identification of the baseline scenario. Among the technologies listed in the referred CDM methodological tool, the following is applicable to this project activity:

“Landfill gas recovery and its gainful use

The project activities and PoAs at new or existing landfills (greenfield or brownfield) are deemed automatically additional, if it is demonstrated that prior to the occurred implementation of the project activities and PoAs the landfill gas (LFG) was only vented and/or flared (in the case of brownfield projects) or would have been only vented and/or flared (in the case of greenfield projects) but not utilized for energy generation, and that under the project activities and PoAs any of the following conditions are met:

- (a) The LFG is used to generate electricity in one or several power plants with a total nameplate capacity that equals or is below 10 MW;*
- (b) The LFG is used to generate heat for internal or external consumption;*
- (c) The LFG is flared.”*

In the particular case of the identification of baseline scenario + assessment and demonstration of additionality of the proposed VCS project activity, the following is to valid/applicable:

¹⁵ In the particular context of the proposed VCS project activity, besides the fact that no methane was combusted at the Içara landfill under the pre-project situation (prior to the occurred implementation and starting of operations of the proposed VCS project activity), the following aspects related to the eventual existence of any requirement to destroy methane or existence of LFG capture and destruction system at the landfill under such pre-project scenario are relevant:

While it is demonstrated in Section 3.7 (in the context of the determination of calculation parameter ($F_{CH_4,BL,y}$), that there are no requirement to destroy methane and there are no existing LFG capture and destruction system at the Içara landfill, it is confirmed/assumed that, like occurring prior to the occurred implementation and starting of operations of the VCS project activity, no LFG (rich in methane) would be required to be collected and combusted at the Içara landfill in any existent or new LFG capture and destruction system requirement (with none of such system confirmed as existent) in order to eventually address any requirement to destroy methane at the landfill of regulatory or other nature.

- Prior to the occurred implementation and starting of operations of the proposed VCS project activity, all generated LFG was vented (with no combustion of LFG occurring) with no utilization of LFG for energy generation therefore occurring.
- The proposed VCS project activity encompass collection of LFG, flaring of collected LFG in high temperature open flare and utilization of collected LFG as gaseous fuel for electricity generation (with the project's electricity generation infrastructure having total combined nameplate installed capacity below 10 MW).
- The proposed VCS project activity encompass the collection of the LFG, and utilization to generate heat for consumption.

Thus, the proposed VCS project activity fully meets the applicable requisites from both the CDM methodological tool "Positive lists of technologies" and the Simplified procedures (as described in section 5.3.1 of ACM0001 (version 19.0)) and the proposed VCS project activity is therefore automatically regarded as additional.

3.6 Methodology Deviations

Not applicable. There is no methodology deviations.

4 QUANTIFICATION OF GHG EMISSION REDUCTIONS AND REMOVALS

4.1 Baseline Emissions

While, in accordance with the applied CDM baseline and monitoring methodology ACM0001 (version 19.0) and applicable CDM methodological tools, emission reductions (ER_y) to be achieved by the proposed VCS project activity are determined (in tCO_2e) as the difference between baseline emissions (BE_y) and project emissions (PE_y)¹⁶, this section presents the CDM methodological approach for the determination of BE_y :

¹⁶ $ER_y = BE_y - PE_y$

Where:

ER_y Emission reductions in year y (in tCO_2e/yr)

BE_y Baseline emissions in year y (in tCO_2e/yr)

PE_y Project emissions in year y (in tCO_2e/yr)

As per ACM0001 (version 19.0), baseline emissions (BE_y) for a project activity promoting LFG collection and destruction/utilization are generically determined according to equation (1) and comprises the following potential generic emission sources:

- (a) Baseline methane emissions from the SWDS¹⁷ in the absence of the project activity
- (b) Baseline emissions for electricity generation using fossil fuels or supplied by the grid in the absence of the project activity
- (c) Baseline emission for heat generation using fossil fuels in the absence of the project activity
- (d) Baseline emissions for natural gas use from existing natural gas network in the absence of the project activity

$$BE_y = BE_{CH_4,y} + BE_{EC,y} + BE_{HG,y} + BE_{NG,y} \quad (1)$$

Where:

BE_y Baseline emissions in year y (in tCO₂e/yr)

$BE_{CH_4,y}$ Baseline emissions of methane from the SWDS in year y (in tCO₂e/yr)

$BE_{EC,y}$ Baseline emissions associated with electricity generation in year y (in tCO₂e/yr)

$BE_{HG,y}$ Baseline emissions associated with heat generation in year y (in tCO₂e/yr)

$BE_{NG,y}$ Baseline emissions associated with natural gas use in year y (in tCO₂e/yr)

While the proposed VCS project activity promotes mitigation of CH₄ emissions, $BE_{CH_4,y}$ is thus applicable in the context of the determination of baseline emissions. While Electricity generation using LFG as gaseous fuel is considered/regarded as an additional GHG abatement/mitigation measure for the proposed VCS project activity, $BE_{EC,y}$ is thus applicable in the context of the determination of baseline emissions for the proposed VCS project activity. While the collected LFG is currently expected to be used as gaseous fuel for heat generation purposes, $BE_{HG,y}$ is thus applicable in the context of the determination of baseline emissions for the proposed VCS project activity. In addition, no collected LFG is currently expected to be upgraded and supplied to

¹⁷ As established by the CDM methodological tool "Emissions from solid waste disposal sites" (version 08.1), "SWDS" refers to Solid Waste Disposal Site.

consumer(s), $BE_{NG,y}$ is thus not applicable in the context of the determination of baseline emissions for the proposed VCS project activity.

Thus, the determination approach for baseline emissions is summarized as follows:

$$BE_y = BE_{CH_4,y} + BE_{EC,y} + BE_{HG,y} \quad (2)$$

Determination of baseline emissions of methane from the SWDS ($BE_{CH_4,y}$):

Baseline emissions of methane from the SWDS ($BE_{CH_4,y}$) is calculated in conformance with the applied CDM baseline and monitoring methodology ACM0001 (version 19.0) + applicable CDM methodological tools respectively by following the approaches presented below, where the determination of $BE_{CH_4,y}$ is based on the amount of methane that is actually captured and combusted as a result of the occurred implementation and starting of operation of the proposed VCS project activity and also by taking in account the amount of methane that would be captured and destroyed in the landfill in the absence of the proposed VCS project activity (baseline scenario). In addition, the effect of methane oxidation (that is assumed as existing in the baseline scenario, but not in the project scenario) is also taken into account as also required by ACM0001 (version 19.0)¹⁸.

$$BE_{CH_4,y} = ((1 - OX_{top_layer}) * F_{CH_4,PJ,y} - F_{CH_4,BL,y}) * GWP_{CH_4} \quad (3)$$

Where:

OX_{top_layer}	Fraction of methane in the LFG that would be oxidized in the top layer of the SWDS in the baseline scenario (dimensionless)
$F_{CH_4,PJ,y}$	Amount of methane which is destroyed by the project activity through combustion of collected LFG in project's methane destruction devices in year y (in tCH ₄ /yr)
$F_{CH_4,BL,y}$	Amount of methane that would be destroyed through flaring of LFG in the baseline scenario (absence of project activity) in year y (in tCH ₄ /yr). Details for the determination of $F_{CH_4,BL,y}$ is included below under " <i>Determination of $F_{CH_4,BL,y}$</i> "

¹⁸ As established by the applied CDM baseline and monitoring methodology ACM0001 (version 19.0), the ex-ante determined parameter OX_{top_layer} is the fraction of the methane that would be oxidized in the top layer of the considered SWDS (i.e. the RAC Saneamento Ltda.) in the absence of the proposed VCS project activity (baseline scenario). As per ACM0001 (version 19.0), it is assumed that for a typical landfill hosting a LFG collection and destruction and/or utilization project activity, this effect is reduced since part of LFG which is captured does not pass through the top layer of the considered SWDS. This oxidation effect is also accounted for in the CDM methodological tool "Emissions from solid waste disposal sites" (version 08.1). In addition to this effect, the installation of a LFG capture system under the proposed VCS project activity may result in the suction of additional air into the considered SWDS. In some cases, such as project activities where the LFG collection is based on high suction pressure, the suction effort may decrease the amount of methane that is generated in the landfill under the project scenario. However, in most circumstances where the LFG is captured and used this effect was considered to be very small, as the operators of landfills have, in most cases, an incentive to maintain a high methane concentration in the LFG. For this reason, this effect is neglected as a conservative assumption.

GWP_{CH4} Global warming potential of CH₄ (in tCO_{2e}/tCH₄)

Ex post determination of $F_{CH4,PJ,y}$:

As per the applied CDM baseline and monitoring methodology ACM0001 (version 19.0), the amount of methane which is destroyed by the proposed VCS project activity is to be generically ex-post determined as the sum of quantities of methane destroyed through combustion of collected LFG in flare(s), power plant(s), boiler(s), air heater(s), glass melting furnace(s), kiln(s) (methane destruction devices) and/or by supply of collected LFG to consumer(s) through natural gas distribution network based on ex-post measurements, as follows:

$$F_{CH4,PJ,y} = F_{CH4,flared,y} + F_{CH4,EL,y} + F_{CH4,HG,y} + F_{CH4,NG,y} \quad (4)$$

Where:

$F_{CH4,flared,y}$	Amount of methane which is destroyed through combustion of collected LFG in the flare(s) in year y (in tCH ₄).
$F_{CH4,EL,y}$	Amount of methane which is destroyed through combustion of collected LFG in the internal combustion gas engines in year y (in tCH ₄).
$F_{CH4,HG,y}$	Amount of methane which is destroyed through combustion of collected LFG in heat generation device(s) in year y (in tCH ₄ /yr).
$F_{CH4,NG,y}$	Amount of methane which is destroyed by supply of collected LFG to consumer(s) through natural gas distribution network in year y (in tCH ₄ /yr). The project design currently does not encompass supply of collected LFG to consumer(s) through natural gas distribution network. Thus, $F_{CH4,NG,y}$ is assumed as null (zero).

In summary, the amount of methane which is destroyed by the proposed VCS project activity through combustion of collected LFG in project's methane destruction devices is to be ex-post determined as follows:

$$F_{CH4,PJ,y} = F_{CH4,flared,y} + F_{CH4,EL,y} \quad (5)$$

Determination of the amount of methane which is destroyed through combustion of collected LFG in the flare(s) ($F_{CH4,flared,y}$)

$F_{CH4,flared,y}$ is determined as the difference between the amount of methane supplied to the flare(s) and any methane emissions from the flare(s), as follows:

$F_{CH4,flared,y}$ is determined as the difference between the amount of methane supplied to each individual flare and methane emissions from the flare in question, as follows:

$$F_{CH_4, flared, y} = F_{CH_4, sent_flare, y} - \frac{PE_{flare, y}}{GWP_{CH_4}} \quad (6)$$

Where:

$F_{CH_4, flared, y}$	Amount of methane which is destroyed through combustion of collected LFG in the flare(s) in year y (in tCH ₄ /yr)
$F_{CH_4, sent_flare, y}$	Amount of methane in collected LFG which is sent to the flare(s) in year y (in tCH ₄ /yr)
$PE_{flare, y}$	Project emissions from flaring of the residual gas stream in year y (in tCO _{2e} /yr)
GWP_{CH_4}	Global warming potential of CH ₄ (in tCO _{2e} /tCH ₄)

$F_{CH_4, sent_flare, y}$ is determined by following applicable guidance of the CDM methodological tool “Tool to determine the mass flow of a greenhouse gas in a gaseous stream” (version 03.0). As per the ACM0001 (version 19.0), the following requirements apply for the determination of $F_{CH_4, sent_flare, y}$:

- The gaseous stream that shall be considered in the application of the CDM methodological tool is the stream of collected LFG which is sent for combustion in the flare(s)
- CH₄ is the greenhouse gas for which the mass flow is determined
- The simplification offered for calculating the molecular mass of the gaseous stream is valid (equations 3 or 17 in the CDM methodological tool)
- The mass flow should be calculated at least on an hourly basis for each hour h in year y

Determination of the amount of methane in collected LFG which is used for electricity generation ($F_{CH_4, EL, y}$)¹⁹:

$F_{CH_4, EL, y}$ is determined directly using applicable guidance of the CDM methodological tool “Tool to determine the mass flow of a greenhouse gas in a gaseous stream” (version 03.0), by applying the following requirements defined in ACM0001 (version 19.0):

- The gaseous stream the CDM methodological tool shall be applied to is the stream of collected LFG which is sent to each engine-generator set of the electricity generation facility.
- CH₄ is the greenhouse gas for which the mass flow is determined.

¹⁹ $F_{CH_4, EL, y}$ is determined for each stream of collected LFG which is sent to each engine-generator sets of the project’s electricity generation infrastructure, by using applicable guidance of the CDM methodological tool “Tool to determine the mass flow of a greenhouse gas in a gaseous stream” (version 03.0) and by applying requirements defined in ACM0001 (version 19.0).

- The simplification offered for calculating the molecular mass of the gaseous stream is valid (equations 3 or 17 in the tool).
- The mass flow should be calculated on a hourly basis for each hour h in year y .
- The mass flow calculated for hour h is 0 if the engine-generator set is not working in hour h ($Op_{j,h}$ = equipment not working), the accumulated hourly values are then summed to a yearly unit basis.

Applicable guidance of the CDM methodological tool “Tool to determine the mass flow of a greenhouse gas in a gaseous stream” (version 03.0) will be applied ex-post to determine $F_{CH4,sent_flare,y}$ and $F_{CH4,EL,y}$ ²⁰ by using one of the options A, B, C or D. The selection of the determination option will depend on project conditions and/or monitoring equipment/instruments to be installed as part of the proposed VCS project activity.

Use of Option A, B, C or D for the determination of $F_{CH4,sent_flare,y}$, $F_{CH4,EL,y}$ and $F_{CH4,NG,y}$:

As established by the CDM methodological tool “Tool to determine the mass flow of a greenhouse gas in a gaseous stream” (version 03.0), depending on the project conditions, one of the following measurement options will be chosen and the following formulas applied for the determination of $F_{i,t}$ ²¹:

Option	Flow of gaseous stream	Volumetric fraction
A	Volume flow dry basis	Dry or wet basis ²²
B	Volume flow wet basis	Dry basis
C	Volume flow wet basis	Wet basis
D	Mass flow dry basis	Dry or wet basis

Option A:

²⁰ As per the CDM methodological tool “Tool to determine the mass flow of a greenhouse gas in a gaseous stream” (version 03.0), the mass flow of greenhouse gas in a gaseous stream (which in the particular case of the proposed VCS project activity are the amount of methane in collected LFG which is sent to the flare(s) ($F_{CH4,sent_flare,y}$), to the engine-generator sets ($F_{CH4,EL,y}$) is actually represented as $F_{i,t}$.

²¹ The selection of option A, B, C or D will occur on an ex-post basis depending on the type and/or specifications of monitoring equipment installed and under operation as part of the proposed VCS project activity.

²² Flow measurement on a dry basis is not feasible at reasonable costs for a wet gaseous stream, so there will be no difference in the readings for volumetric fraction in wet basis analyzers and dry basis analyzers and both types can be used indistinctly for calculation Options A and D.

Flow measurement on a dry basis is not doable for a wet gaseous stream. Therefore, it is necessary to demonstrate that the gaseous stream is dry to use this option. There are two ways to do this:

- Measure the moisture content of the gaseous stream ($C_{H_2O,t,db,n}$) and demonstrate that this is less or equal to 0.05 kg H₂O/m³ dry gas; or
- Demonstrate that the temperature of the gaseous stream (T_t) is less than 60°C (333.15 K) at the flow measurement point.

If it cannot be demonstrated that the gaseous stream is dry, then the flow measurement should be assumed to be on a wet basis and the corresponding option from the table above should be applied instead.

The mass flow of greenhouse gas i ($F_{i,t}$) is determined as follows:

$$F_{i,t} = V_{t,db} * v_{i,t,db} * \rho_{i,t} \quad (7)$$

with

$$\rho_{i,t} = \frac{P_t * MM_i}{R_u * T_t} \quad (8)$$

Where:

$F_{i,t}$	Mass flow of greenhouse gas i in the gaseous stream in time interval t (in kg gas/h)
$V_{t,db}$	Volumetric flow of the gaseous stream in time interval t on a dry basis at normal conditions (in m ³ dry gas/h)
$v_{i,t,db}$	Volumetric fraction of greenhouse gas i in the gaseous stream in time interval t on a dry basis (in m ³ gas i /m ³ dry gas)
$\rho_{i,t}$	Density of greenhouse gas i in the gaseous stream (in kg gas i /m ³ gas i)
P_t	Absolute pressure of the gaseous stream in time interval t (in Pa)
MM_i	Molecular mass of greenhouse gas i (in kg/kmol)
R_u	Universal ideal gases constant (in Pa.m ³ /kmol.K)
T_t	Temperature of the gaseous stream in time interval t (in K)

Option B:

The mass flow of greenhouse gas i ($F_{i,t}$) is determined using equations (7) and (8). The volumetric flow of the gaseous stream in time interval t on a dry basis ($V_{t,db}$) is determined by converting the measured volumetric flow from wet basis to dry basis as follows:

$$V_{t,db} = V_{t,wb} / (1 + v_{H_2O,t,db}) \quad (9)$$

Where:

$V_{t,db}$ Volumetric flow of the gaseous stream in time interval t on a dry basis (in m^3 dry gas/h)

$V_{t,wb}$ Volumetric flow of the gaseous stream in time interval t on a wet basis (in m^3 wet gas/h)

$v_{H_2O,t,db}$ Volumetric fraction of H_2O in the gaseous stream in time interval t on a dry basis (in $m^3 H_2O/m^3$ dry gas)

The volumetric fraction of H_2O in time interval t on a dry basis ($v_{H_2O,t,db}$) is estimated according to the following equation:

$$v_{H_2O,t,db} = \frac{m_{H_2O,t,db} * MM_{t,db}}{MM_{H_2O}} \quad (10)$$

Where:

$v_{H_2O,t,db}$ Volumetric fraction of H_2O in the gaseous stream in time interval t on a dry basis (in $m^3 H_2O/m^3$ dry gas)

$m_{H_2O,t,db}$ Absolute humidity in the gaseous stream in time interval t on a dry basis (in $kg H_2O/kg$ dry gas)

$MM_{t,db}$ Molecular mass of the gaseous stream in time interval t on a dry basis (kg dry gas/ $kmol$ dry gas)

MM_{H_2O} Molecular mass of H_2O (in $kg H_2O/kmol H_2O$)

In case this Option is selected, the absolute humidity of the gaseous stream ($m_{H_2O,t,db}$) will be determined using Option 2 specified below under “*Determination of the absolute humidity of the gaseous stream*” and the molecular mass of the gaseous stream ($MM_{t,db}$) will be determined using the following equation:

$$MM_{t,db} = \sum_k (v_{k,t,db} * MM_k) \quad (11)$$

Where:

$v_{k,t,db}$ Volumetric fraction of gas k in the gaseous stream in time interval t on a dry basis (in m^3 gas k/m^3 dry gas)

MM_k Molecular mass of gas k (kg/kmol)

k All gases, except H_2O contained in the gaseous stream (e.g. N_2 , CO_2 , O_2 , CO , H_2 , CH_4 , N_2O , NO , NO_2 , SO_2 , SF_6 and PFCs). See simplification below.

The determination of the molecular mass of the gaseous stream ($MM_{t,db}$) requires measuring the volumetric fraction of all gases (k) in the gaseous stream. However, as a simplification, the volumetric fraction of only the gases k that are greenhouse gases and are considered in the emission reduction calculation in the underlying methodology must be monitored and the difference to 100% may be considered as pure nitrogen. The simplification is not acceptable if it is differently specified in the underlying methodology.

Option C:

The mass flow of greenhouse gas i ($F_{i,t}$) is determined as follows:

$$F_{i,t} = V_{t,wb,n} * v_{i,t,wb} * \rho_{i,n} \quad (12)$$

with

$$\rho_{i,n} = \frac{P_n * MM_i}{R_u * T_n} \quad (13)$$

Where:

$F_{i,t}$ Mass flow of greenhouse gas i in the gaseous stream in time interval t (in kg gas/h)

$V_{t,wb,n}$ Volumetric flow of the gaseous stream in time interval t on a wet basis at normal conditions (in m^3 wet gas/h)

$v_{i,t,wb}$ Volumetric fraction of greenhouse gas i in the gaseous stream in time interval t on a wet basis (in m^3 gas i /m³ wet gas)

$\rho_{i,n}$ Density of greenhouse gas i in the gaseous stream at normal conditions (in kg gas i /m³ wet gas i)

P_n Absolute pressure at normal conditions (in Pa)

T_n Temperature at normal conditions (in K)

MM_i Molecular mass of greenhouse gas i (in kg/kmol)

R_u Universal ideal gases constant (in Pa.m³/kmol.K)

The following equation should be used to convert the volumetric flow of the gaseous stream from actual conditions to normal conditions of temperature and pressure:

$$V_{t,wb,n} = V_{t,wb} * (T_n/T_t) * (P_t/P_n) \quad (14)$$

Where:

$V_{t,wb,n}$ Volumetric flow of the gaseous stream in a time interval t on a wet basis at normal conditions (in m³ wet gas/h)

$V_{t,wb}$ Volumetric flow of the gaseous stream in time interval t on a wet basis (in m³ wet gas/h)

P_t Pressure of the gaseous stream in time interval t (in Pa)

T_t Temperature of the gaseous stream in time interval t (in K)

P_n Absolute pressure at normal conditions (in Pa)

T_n Temperature at normal conditions (in K)

Option D:

Flow measurement on a dry basis is not doable for a wet gaseous stream. Therefore, it is necessary to demonstrate that the gaseous stream is dry to use this option. There are two ways to do this:

- Measure the moisture content of the gaseous stream ($C_{H_2O,t,db,n}$) and demonstrate that this is less or equal to 0.05 kg H₂O/m³ dry gas; or
- Demonstrate that the temperature of the gaseous stream (T_t) is less than 60°C (333.15 K) at the flow measurement point.

If it cannot be demonstrated that the gaseous stream is dry, then the flow measurement should be assumed to be on a wet basis and the corresponding option from the above table should be applied instead.

The mass flow of greenhouse gas i ($F_{i,t}$) is determined using equations (7) and (8). The volumetric flow of the gaseous stream in time interval t on a dry basis ($V_{t,db}$) is determined by converting the mass flow of the gaseous stream to a volumetric flow as follows:

$$V_{t,db} = M_{t,db}/\rho_{t,db} \quad (15)$$

Where:

$V_{t,db}$ Volumetric flow of the gaseous stream in time interval t on a dry basis (in m³ dry gas/h)

$M_{t,db}$ Mass flow of the gaseous stream in time interval t on a dry basis (in kg/h)

$\rho_{t,db}$ Density of the gaseous stream in time interval t on a dry basis (in kg dry gas/m³ dry gas)

The density of the gaseous stream ($\rho_{t,db}$) should be determined as follows:

$$\rho_{t,db} = \frac{P_t * MM_{t,db}}{R_u * T_t} \quad (16)$$

Where:

$\rho_{t,db}$ Density of the gaseous stream in a time interval t on a dry basis (in kg dry gas/m³ dry gas)

P_t Pressure of the gaseous stream in time interval t (in Pa)

T_t Temperature of the gaseous stream in time interval t (in K)

$MM_{t,db}$ Molecular mass of the gaseous stream in a time interval t on a dry basis (in kg dry gas/kmol dry gas). The molecular mass of the gaseous stream ($MM_{t,db}$) is estimated by using equation (11).

Determination of the absolute humidity of the gaseous stream

The absolute humidity is as parameter required for Options B and E only, thus it will be used only in case Option B is adopted (as Option E is not selected as a measurement option for the proposed VCS project activity). Option 2 of the tool is selected for the proposed VCS project activity:

Option 2: Simplified calculation without measurement of the moisture content

This option provides a simple and conservative approach to determine the absolute humidity by assuming the gaseous stream is dry or saturated depending on which is the conservative situation. If it is conservative to assume that the gaseous stream is dry, then $m_{H_2O,t,db}$ is assumed to equal 0. If it is conservative to assume that the gaseous stream is saturated, then $m_{H_2O,t,db}$ is assumed to equal the saturation absolute humidity ($m_{H_2O,t,db,sat}$) and calculated using equation (7).

$$m_{H_2O,t,db,SAT} = \frac{P_{H_2O,t,Sat} * MM_{H_2O}}{(P_t - P_{H_2O,t,Sat}) * MM_{t,db}} \quad (17)$$

Where:

$m_{H_2O,t,db,sat}$ Saturation absolute humidity in time interval t on a dry basis (in kg H₂O/kg dry gas)

$p_{H_2O,t,sat}$	Saturation pressure of H_2O at temperature T_t in time interval t (in Pa)
T_t	Temperature of the gaseous stream in time interval t (in K)
P_t	Absolute pressure of the gaseous stream in time interval t (in Pa)
MM_{H_2O}	Molecular mass of H_2O (in kg H_2O /kmol H_2O)
$MM_{t,db}$	Molecular mass of the gaseous stream in a time interval t on a dry basis (in kg dry gas/kmol dry gas). $MM_{t,db}$ is estimated by using equation (11).

Determination of $PE_{flare,y}$ (required for the determination of $F_{CH_4,flared,y}$):

As established by the applied CDM baseline and monitoring methodology ACM0001 (version 19.0), $PE_{flare,y}$ is determined by following applicable guidance of the CDM methodological tool “Project emissions from flaring” (version 04.0). Since share of collected LFG is expected to be combusted (by flaring) in high temperature open flare as a result of the operation of the proposed VCS project activity, $PE_{flare,y}$ is thus calculated as the sum of the related emissions for each individual flare (where project emissions from flaring from the flare, if applicable, are calculated separately (as established by the CDM methodological tool)).

For each individual flare, the calculation procedure in the referred methodological tool is applied to determine project emissions from flaring the residual gas ($PE_{flare,y}$) based on the flare efficiency ($\eta_{flare,m}$) and the mass flow of methane to the flare in question ($F_{CH_4,RG,m}$). The flare efficiency is determined for each minute m of year y based either on monitored data or default values.

Step 1: Determination of the methane mass flow of the residual gas

Step 2: Determination of the flare efficiency

Step 3: Calculation of project emissions from flaring

Step 1: Determination of the methane mass flow in the residual gas:

The CDM methodological tool “Tool to determine the mass flow of a greenhouse gas in a gaseous stream” (version 03.0) shall be used to determine (in kg) the mass flow of methane in the residual gaseous stream in the minute m : $F_{CH_4,m}$.

The following requirements apply for the determination of the mass flow of methane in the gaseous stream in minute m :

- The CDM methodological tool “Tool to determine the mass flow of a greenhouse gas in a gaseous stream” (version 03.0) shall be applied to the residual gas

- The flow of the gaseous stream shall be measured continuously
- CH₄ is the greenhouse gas *i* for which the mass flow should be determined
- The simplification offered for calculating the molecular mass of the gaseous stream is valid (equations 3 and 17 in the tool)
- The time interval *t* for which mass flow should be calculated is every minute *m*.

$F_{CH_4,m}$, which is measured as the mass flow during minute *m*, shall then be used to determine the mass of methane (in kilograms) fed to the flare in question in the minute *m* ($F_{CH_4,RG,m}$). $F_{CH_4,m}$ shall be determined on a dry basis.

Step 2: Determination of flare efficiency:

The flare efficiency depends on the efficiency of combustion in the flare and the time that the flare is operating. For determining the efficiency of combustion of open flares, there is the option to apply a default value or determine the efficiency based on monitored data. The time the flare is operating is determined by monitoring the flame using a flame detector and, for the case of open flares, in addition to the monitoring requirements provided by the manufacturer's specifications for operating conditions shall be met.

In the present project activity, where an open flare has been installed, the flare efficiency in the minute *m* ($\eta_{flare,m}$) is 50% when the flame is detected in the minute *m* ($Flame_m$).

Step 3: Calculation of project emissions from flaring:

For each individual flare, project emissions from flaring are calculated as the sum of emissions for each minute *m* in year *y*, based on the methane mass flow in the residual gas ($F_{CH_4,RG,m}$) and the flare efficiency ($\eta_{flare,m}$), as follows:

$$PE_{flare,y} = GWP_{CH_4} * \sum_{m=1}^{525,600} F_{CH_4,RG,m} * (1 - \eta_{flare,m}) * 10^{-3} \quad (19)$$

Where:

$PE_{flare,y}$	Project emissions from flaring of the residual gas in year <i>y</i> (in tCO _{2e})
GWP_{CH_4}	Global warming potential of methane valid for the commitment period (in tCO _{2e} /tCH ₄)
$F_{CH_4,RG,m}$	Mass flow of methane in the residual gas in the minute <i>m</i> (in kg)
$\eta_{flare,m}$	Flare efficiency in minute <i>m</i>

Ex-ante estimation of $F_{CH_4,PI,y}$

Ex-ante estimates of $F_{CH_4,PJ,y}$ is required to estimate methane baseline emissions from the Içara landfill in the context of annual estimates the emission reductions to be achieved by the proposed VCS project activity.

As established by the applied CDM baseline and monitoring methodology ACM0001 (version 19.0), $F_{CH_4,PJ,y}$ is estimated as follows:

$$F_{CH_4,PJ,y} = \eta_{PJ} * BE_{CH_4,SWDS,y} / GWP_{CH_4} \quad (20)$$

Where:

$BE_{CH_4,SWDS,y}$ Amount of methane in the LFG that is generated from the SWDS in the baseline scenario in year y (in tCO_{2e})

η_{PJ} Efficiency of the LFG capture system that will be installed as part of the proposed VCS project activity

GWP_{CH_4} Global warming potential of CH₄ (in tCO_{2e}/tCH₄)

$BE_{CH_4,SWDS,y}$ is determined by applying applicable guidance of the CDM methodological tool “Emissions from solid waste disposal sites” (version 08.1). The following guidance is to be taken into account when applying the tool:

- f_y as per the CDM methodological tool shall be assigned a value of 0 because the amount of LFG that would have been captured and destroyed is already accounted for when applying the CDM baseline and monitoring methodology ACM0001 (version 19.0);
- In the tool, x begins with the year that the SWDS started receiving wastes (e.g. the first year of SWDS operation); and
- Sampling to determine the fractions of different waste types is not necessary because the waste composition can be obtained from previous studies.

Thus, for the *ex-ante* estimation of the amount of methane which is destroyed by the proposed VCS project activity through combustion of collected LFG in project’s methane destruction devices ($F_{CH_4,PJ,y}$) during each year y , the calculation of $BE_{CH_4,SWDS,y}$ is given by the following formulae:

$$BE_{CH_4,SWDS,y} = \varphi_y * (1 - f_y) * GWP_{CH_4} * (1 - OX) * \frac{16}{12} * F * DOC_{f,y} * MCF_y * \sum_{x=1}^y \sum_j W_{j,x} * DOC_j * e^{-k_j(y-x)} * (1 - e^{-k_j}) \quad (21)$$

Where:

$BE_{CH_4,SWDS,y}$ Baseline methane emissions occurring in year y generated from waste disposal at a SWDS during a time period ending in year y (in tCO_{2e} / yr)

x Years in the time period in which waste is disposed at the SWDS, extending from the first year in the time period ($x = 1$) to year y ($x = y$)

y	Year of the crediting period for which methane emissions are calculated (y is a consecutive period of 12 months)
$DOC_{f,y}$	Fraction of degradable organic carbon (DOC) that decomposes under the specific conditions occurring in the SWDS for year y (weight fraction)
$W_{j,x}$	Amount of solid waste type j disposed or prevented from disposal in the SWDS in the year x (t)
ϕ_y	Model correction factor to account for model uncertainties for year y . The default value (as per Option 1 of applicable guidance in the CDM methodological tool) is selected. Thus, $\phi_y = \phi_{\text{default}}$
f_y	Fraction of methane captured at the SWDS and flared, combusted or used in another manner that prevents the emissions of methane to the atmosphere in year y . f_y in the CDM methodological tool “Emission from solid waste disposal sites” shall be assigned a value of 0 because the amount of LFG that would have been captured and destroyed is already accounted for when applying the CDM baseline and monitoring methodology ACM0001 (version 19.0). While as per the CDM methodological tool “Emissions from solid waste disposal sites” (version 08.1), f_y is presented as a parameter to be monitored ex-post; by considering the related methodological approach of ACM0001 (version 19.0) and assigned value for f_y , this parameter will thus not be monitored ex-post.
GWP_{CH_4}	Global Warming Potential of methane
OX	Oxidation factor (reflecting the amount of methane from SWDS that is oxidized in the soil or other material covering the waste)
F	Fraction of methane in the SWDS gas (volume fraction)
MCF_y	Methane correction factor for year y
DOC_j	Fraction of degradable organic carbon in the waste type j (weight fraction)
k_j	Decay rate for the waste type j (1 / yr)
j	Type of residual waste or types of waste in the MSW

The value and source of information for each of the variables above are given in Section 5.1. It is important to note that the approach to take into account characteristics of the disposed waste (used as inputs for the ex-ante estimation) are the ones recommended by IPCC. Due to that, no sampling of waste is necessary. This is in accordance with both the CDM methodological tool “Emissions from solid waste disposal sites” (version 08.1) and the CDM baseline and monitoring methodology ACM0001 (version 19.0). While the design of the proposed VCS project activity is limited to the promotion of collection and destruction/utilization of LFG at the Içara landfill (without promoting any change in the management and operation of this particular landfill), the

proposed VCS project activity thus does not prevent any solid waste from being disposed at the landfill.

The determination of $BE_{CH_4,SWDS,y}$ in the context of the calculation of ex-ante estimations of emission reductions to be achieved by the proposed VCS project activity is included in Section 3.8. An emission reduction calculation spreadsheet which includes all related calculations for figures presented in Section 3.8 is enclosed to this VCS PD.

Determination of $F_{CH_4,BL,y}$

As required by the applied CDM baseline and monitoring methodology ACM0001 (version 19.0), this section represents the application of the stepwise procedure for the determination of the amount of methane that would have been captured and destroyed in the baseline scenario (absence of the proposed VCS project activity) at the Içara landfill due to eventually applicable regulatory or contractual requirements and/or to address eventually existent applicable safety and odors concerns (which are collectively referred to as “*requirement*” under this step).

The four cases summarized in the table below are distinguished in ACM0001 (version 19.0). As also required by ACM0001 (version 19.0), the appropriate case for the particular baseline context of the proposed VCS project activity is identified and justified below.

Possible cases for determining methane captured and destroyed in the baseline as per ACM0001 (version 19.0)

Situation at the start of the proposed VCS project activity	Requirement to destroy methane	Existing LFG capture and destruction system
Case 1	No	No
Case 2	Yes	No
Case 3	No	Yes
Case 4	Yes	Yes

Requirement to destroy methane:

Non-existence of regional, national regulatory or contractual requirements related to LFG management in the region of the project site and/or in Brazil:

Currently there is no legal obligation to promote any kind of capture and/or combustion/destruction/utilization of LFG at the Içara landfill ²³.

²³ Currently, there are still no legal requirements for LFG gas collection and its destruction using active or passive high temperature open flares in Solid Waste Disposals Sites (SWDS's) in Brazil (from open waste dumpsites to well-managed landfills). Moreover, in currently there were still no legal restrictions neither legal requirements for passive venting of LFG or combustion of LFG in conventional LFG destruction systems (e.g. passive flares) valid for SWDS's located in the country either. Actually, there are still no applicable regulations that deals with LFG management in Brazil.

The Brazilian National Policy on Waste Management:

After years of studies and negotiations, the Brazilian Regulation termed National Policy on Waste Management, established by Decree No. 7,404/10 (the Decree) was finally published on 23-December-2010. In force since its publication and with no modifications/complementation since its issuance, this decree regulates the National Policy on Waste Management (PNRS) as established by Federal Law No. 12,305 (the LPNRS) and creates the Steering Committee for the Implementation of Reverse Logistics Systems (Steering Committee) and the PNRS Interministerial Committee. This Brazilian Regulation of the National Policy on Waste Management does not establish any requirement, obligation or recommendation related to LFG management at landfills in Brazil. The following is pointed out by the law firm "Tauil & Chequer Advogados" about the *Regulation of the National Policy on Waste Management* in an article published in year 2011:

"(...) The Regulation of the National Policy on Waste Management, established by Decree No. 7,404/10 (the Decree), was published on December 23, 2010. In force since its publication, the Decree regulates the National Policy on Waste Management (PNRS), established by Federal Law No. 12,305/10 (the LPNRS), and creates the Steering Committee for the Implementation of Reverse Logistics Systems (Steering Committee) and the PNRS Interministerial Committee. The main purpose of the PNRS Interministerial Committee is to support the PNRS structuring and implementation, in order to enable the accomplishment of the provisions and goals set forth by the LPNRS. The Steering Committee has the basic function of guiding the implementation of reverse logistics. Among the instruments regulated by the Decree are the Reverse Logistics Systems, the Waste Management Plans (PGRS) and the National Registry for Hazardous Waste Operators. The Decree lists three specific instruments for the implementation and operation of the reverse logistic systems: (i) sectorial agreements, executed between public authorities and the industry; (ii) regulations, issued by the executive branch; and (iii) commitment agreements—which are to be adopted in the absence of sectorial agreements and regulations and when specific circumstances require more restrictive obligations—to be approved by the competent environmental agency. Regarding the obligation to prepare a PGRS, which should be required within environmental permitting proceedings, the Decree mentions the possibility of jointly submitting the PGRS under specific conditions and in cases where activities are conducted in the same condominium, municipality, micro-region or metropolitan/urban areas. Additionally, the Decree establishes that small companies that generate household waste, as provided for by article 30 of the LPNRS, are not required to submit a PGRS. Regarding the National Registry for Hazardous Waste Operators, which must be integrated to the already existing Federal Technical Registry of IBAMA, the Decree establishes a registration obligation for companies that manipulate or operate hazardous waste. The Decree also describes those who are considered generators or operators of hazardous waste, establishing several requirements for their authorization or permitting. These include the preparation of hazardous waste management plan, the demonstration of technical and economic capacity and the obtaining of civil liability insurance for environmental damages." [SIC]

The Brazilian Solid Waste Plan (published in April/2022):

After years of further studies and negotiations, the Brazilian Solid Waste Plan (Plano Nacional de Resíduos Sólidos - "PLANARES"), established by Decree No. 11,043/2022 (the Decree) was finally published in on 14-April-2022. In force since its publication, this decree regulates the previously established National Policy on Waste Management (PNRS) as established by Federal Law No. 12,305 (the LPNRS), proposes guidelines and strategies for waste management in the country. Like previously occurred with the National Policy on Waste Management (PNRS), the Brazilian Solid Waste Plan (PLANARES) does not establish any requirement, obligation or recommendation related to LFG management at landfills in Brazil.

The following is pointed out by the law firm "Tauil & Chequer Advogados" about the regulation of the year 2022 Brazilian Solid Waste Plan (PLANARES) in an article published in April/2022:

"On April 14, 2022, Decree No. 11,043 was issued by Brazilian government, approving the Brazilian Solid Waste Plan (Plano Nacional de Resíduos Sólidos - "Planares"). Planares is provided in Federal Law No. 12,305/2010, which instituted the Brazilian Solid Waste Policy (Política Nacional de Resíduos Sólidos - "PNRS") and had been submitted for public consultation by the Ministry of the Environment."

Furthermore, this situation is currently not realistically expected to be changed during the time period to be encompassed by the 1st 7-year crediting period of the project VCS activity. It is important to note that there has been no contractual requirement set by any official (governmental) or private party establishing/requiring collected LFG to be destroyed through combustion.

Non-existence of non-regulatory and non-contractual requirements to destroy methane:

In the particular case of the Içara landfill, there is no requirement to destroy methane due to non-regulatory requirements (i.e., due to technical and/or operational requirements as due to safety and odor concerns). As per the project design and licensing requirements applicable in the particular context of the Içara landfill, no LFG is required to be combusted in available LFG venting drains in order to address any kind of odors or safety concerns. The practice of direct venting of LFG through existing LFG venting drains (with no combustion) has been regarded as enough to prevent dangerous accumulation of LFG in the inner section of the landfill.

While as per the methodological approach of the applied CDM baseline and monitoring methodology ACM0001 (version 19.0) applicable for determination of $F_{CH_4,BL,y}$, any combustion of LFG in order to address any kind of safety and/or odor concerns would be regarded as an existing requirement to destroy methane, It is thus assumed that, in the particular case of the Içara landfill, there is no non-regulatory requirement to destroy methane either.

By taking such assumptions into account, the following is thus valid/applicable for the Içara landfill in the absence of the proposed VCS project activity (baseline scenario) in the context of the application of related methodological guidance of ACM0001 (version 19.0):

- Requirement to destroy methane: NO

By taking this assumption into account, thus, Case 2 and Case 4 (which are options/cases associated to existence of requirement to destroy methane in the absence of the proposed VCS

Awaited by society for more than a decade, Planares aims to guide the management of solid waste nationally and over a 20-year horizon, taking into consideration (i) an analysis of waste generated in Brazil, (ii) the expected scenarios for managing different types of waste (based on national, international and macroeconomic trends), (iii) the applicable targets for managing different types of waste, (iv) the guidelines and strategies proposed to enable environmentally sound solid waste management, (v) the programs and actions for adequate solid waste management, (vi) the norms and technical conditions to enable access to government-funded resources, (vii) the norms and guidelines for the adequate final disposal of tailings (or residues, when applicable) and (viii) the means of control and inspection to implement and operationalize environmentally sound solid waste management. Planares provides important management instruments, such as the national inventory of solid waste (which must be recorded by companies) and the Waste Transport Manifest (MTR), which aim at tracking and controlling the process for proper solid waste management. The plan presents objectives, including goals related to expanding the collection of urban solid waste, maximizing the recovery of materials, the energetic use of waste, the environmentally sound final disposal of waste, the closure of dumps and controlled landfills, the implementation of charges by municipalities related to solid waste management services, the progressive increase of solid waste mass recovery nationally, the formalization of contracts between municipalities and collector associations, and the implementation of initiatives for recovering organic waste."

project activity) are directly regarded as not applicable for the determination of $F_{CH_4,BL,y}$ in the particular case of the proposed VCS project activity (in the particular contexts of both its identification of baseline scenario and determination of baseline emissions).

Thus, the remaining possibly valid alternatives (cases) (after the analysis of existence of non-regulatory and/or non-contractual requirements to destroy methane due to safety and/or odor concerns) are thus Case 1 and Case 3.

Non-Existence of LFG capture and destruction system at the Içara landfill:

By taking into account the definitions of "LFG capture system" and "existing LFG capture system" as per ACM0001 (version 19.0) ²⁴, it is thus assumed that there has been no LFG capture system at the Içara landfill since its starting of operations. While combustion of LFG has not occurred at the landfill, no destruction of methane has thus occurred. Therefore, it is assumed that there has been no LFG capture and destruction system at the Içara landfill.

It is also reasonable to assume that, no LFG capture and destruction system is to be implemented in the absence of the proposed VCS project (baseline scenario) at the Içara landfill. As per the design of this landfill site, in the absence of the occurred implementation and starting of operations of the proposed VCS project activity, the currently existent set of pre-project LFG venting drains would keep being available on site and LFG would keep being vented (freely emitted into the atmosphere through the surface of the landfill and through these LFG venting drains (with no combustion occurring)).

The pre-project venting drains are not conceived for combustion of LFG. Freely LFG venting through the LFG venting drains has occurred as there is no legal requirement to destroy methane in the Içara landfill and the operator of this landfill site does not have any incentive or requirement to install passive conventional LFG flares (combusting LFG) instead of conventional LFG venting drains. Venting of LFG through conventional LFG venting drains and through the landfill surface has been a practice in several others landfills and dump sites in Brazil and other countries in Latin America for cases where there have been no requirements for destruction of LFG.

By taking the above-presented facts and assumptions into account, the following is thus valid/applicable for the Içara landfill in the absence of the proposed VCS project activity (baseline scenario) in the context of the application of related methodological guidance of ACM0001 (version 19.0):

²⁴ As per the applied CDM baseline and monitoring methodology ACM0001 (version 19.0), "LFG capture system" is defined as follows:

"A system to capture LFG. The system may be passive, active or a combination of both active and passive components. Passive systems capture LFG by means of natural pressure, concentration, and density gradients. Active systems use mechanical equipment to capture LFG by providing pressure gradients. Captured LFG can be vented, flared or used."

As per ACM0001 (version 19.0), "existing LFG capture system" is defined as follows:

"An existing active LFG capture system is a system that has been in operation in the last calendar year prior to the start of the operation of the project activity."

- Existing LFG capture and destruction system: NO

Therefore, Case 3 (which is an option/case associated to existence of LFG capture and destruction in the absence of the proposed VCS project activity) is regarded as a not applicable case for the determination of $F_{CH_4,BL,y}$ in the context of both identification of baseline scenario and determination of baseline emissions for the proposed VCS project activity.

Thus, the only remaining possibly valid alternative (case) (after the analysis of Existence of LFG capture and destruction system at the Içara landfill) is Case 1.

In summary, the following is thus valid in the context of the application of the stepwise procedure for the determination of $F_{CH_4,BL,y}$ for the proposed VCS project activity during its 1st crediting period:

- Requirement to destroy methane = NO
- Existing LFG capture and destruction system = NO

By taking into account the outcome of the above presented analysis, the following methodological approach is thus valid for the determination of $F_{CH_4,BL,y}$:

Application of methodological guidance valid for Case 1:

Under Case 1 of the methodological guidance for the determination of $F_{CH_4,BL,y}$, the following is applicable as per ACM0001 (version 19.0):

$$F_{CH_4,BL,y} = 0 \quad (22)$$

Baseline emissions associated with electricity generation ($BE_{EC,y}$)

As established by the applied CDM baseline and monitoring methodology ACM0001 (version 19.0), baseline emissions associated with electricity generation in year y ($BE_{EC,y}$) shall be calculated by applying applicable guidance of the CDM methodological tool “Baseline, project and/or leakage emissions from electricity consumption and monitoring of electricity generation” (version 03.0).

When applying this CDM methodological tool the following is to be considered:

- The electricity sources k in the tool correspond to the sources of electricity generated identified in the selection of the most plausible baseline scenario; and
- $EC_{BL,k,y}$ in the tool is equivalent to the net amount of electricity generated using LFG in year y .

The CDM methodological tool “Baseline, project and/or leakage emissions from electricity consumption and monitoring of electricity generation” (version 03.0) also declares the following:

“In the generic approach, project, baseline and leakage emissions from consumption of electricity are calculated based on the quantity of electricity consumed, an emission factor for electricity generation and a factor to account for transmission losses (...)”

Specifically for baseline emissions the following equation is applicable:

$$BE_{EC,y} = \sum_j EC_{BL,k,y} * EF_{EL,k,y} * (1 + TDL_{k,y}) \quad (23)$$

Where:

$BE_{EC,y}$	Baseline emissions associated with electricity generation (in tCO ₂ /yr).
$EC_{BL,k,y}$	Net amount of electricity generated using LFG in year y (in MWh)
$EF_{EL,k,y}$	Emission factor for electricity generation for source k in year y (in tCO ₂ /MWh) $EF_{EL,j/k/1,y}$ represents the combined margin (CM) emission factor for the electricity grid to which the proposed VCS project activity is connected to ($EF_{grid,CM,y} = EF_{EL,grid,y}$).
$TDL_{k,y}$	Average technical transmission and distribution losses for providing electricity to source k in year y
k	Sources of electricity generated identified in the selection of the most plausible baseline scenario

By following the above-quoted applicable guidance of the CDM methodological tool “Baseline, project and/or leakage emissions from electricity consumption and monitoring of electricity generation” (version 03.0), baseline emissions for electricity generation by the proposed VCS project activity ($BE_{EC,y}$), are determined as follows:

$$BE_{EC,grid,y} = EC_{BL,y} * EF_{EL,grid,y} * (1 + TDL_{grid,y}) \quad (24)$$

Where:

$EC_{PJ,grid,y}$	Net amount of electricity generated using LFG in year y (in MWh).
$EF_{EL,grid,y}$	Emission factor for grid sourced electricity in year y (in tCO ₂ /MWh). $EF_{EL,grid,y}$ is determined as the combined margin (CM) emission factor ($EF_{grid,CM,y}$).
$TDL_{grid,y}$	Average technical transmission and distribution losses for providing electricity to the grid and/or for grid sourced electricity consumed by the VCS project activity

Determination of combined margin (CM) emission factor ($EF_{grid,CM,y} = EF_{EL,grid,y}$):

Option A.1 of the CDM methodological tool “Baseline, project and/or leakage emissions from electricity consumption and monitoring of electricity generation” (version 03.0) is selected for determining $EF_{EL,k,y}$. Thus, according to the selected option, the following is applicable:

“Calculate the combined margin emission factor of the applicable electricity system, using the procedures in the latest approved version of the “Tool to calculate the emission factor for an electricity system” ($EF_{EL,j/k/1,y} = EF_{grid,CM,y}$).”

The CDM methodological tool “Tool to calculate the emission factor for an electric system” (version 07.0) indicates that the emission factor of the electricity grid to which the proposed VCS project activity is to be connected is determined by the following 6-step approach:

Calculation of $EF_{grid,CM,y}$

The Combined margin CO₂ emissions factor is calculated in accordance with the CDM methodological tool “Tool to calculate the emission factor for an electricity system” (version 07.0). This CDM methodological tool determines the CO₂ emission factor for the displacement of electricity generated by grid-connected power plants, by calculating the combined margin emission factor ($EF_{CM,y}$) of the electricity system. As per the “Tool to calculate the emission factor for an electricity system” (version 07.0), $EF_{CM,y}$ is determined as a weighted average of two CO₂ emission factors pertaining to the electricity system:

- CO₂ operating margin emission factor ($EF_{OM,y}$)
- CO₂ build margin emission factor ($EF_{BM,y}$).

The operating margin emission factor refers to the group of existing power plants whose current electricity generation would be potentially affected by the proposed CDM project activity. The build margin emission factor refers to the group of prospective power plants whose construction and future operation would be potentially affected by the proposed CDM project activity.

The applicable procedures of CDM methodological tool “Tool to calculate the emission factor for an electricity system” (version 04.0) are described in the following steps:

- Step 1. Identify the relevant electricity systems:

For determining the electricity emission factors, a project electricity system is defined by the spatial extent of the power plants that are physically connected through transmission and distribution lines to the proposed VCS project activity and that can be dispatched without significant transmission constraints. The spatial extent of the project boundary includes the project site which is connected to the National Electricity Grid of Brazil which is named National Interconnected System (*Sistema Interligado Nacional – SIN*).

- Step 2. Choose whether to include off-grid power plants in the project electricity system (optional): Option I of the tool is chosen which is to include only grid power plants in the calculation.

- Step 3. Select a method to determine the operating margin (OM):

The calculation of the operating margin emission factor ($EF_{grid,OM,y}$) is based on one of the following methods:

- (a) Simple OM; or
- (b) Simple adjusted OM; or
- (c) Dispatch data analysis OM; or
- (d) Average OM.

Any above method can be utilized. However, the simple OM method (option a) can only be used if low-cost/must-run resources constitute less than 50% of total grid generation in: 1) average of the five most recent years, or 2) based on long-term averages for hydroelectricity production. This is not the case for the project electricity system being considered. Since the simple adjusted OM (option b) emission factor is a variation of the simple OM, where the power plants/units (including imports) are separated in low-cost/must-run power sources and other power sources, this is also not applicable to this project activity. For the similar reason, the option (d), average OM emission factor is not eligible for this project, since it is calculated as the average emission rate of all power plants serving the grid, using the methodological guidance for the simple OM, but including in all equations also low-cost/must-run power plants. Therefore, for the OM calculation method, the option (c) dispatch data analysis is preferred, since the Ministry of Science, Technology and Innovation of Brazil has been updated and published annually the information for power units²⁵.

For the dispatch data analysis OM, the year in which the proposed VCS project activity displaces grid electricity and the emission factor updating annually during monitoring is utilized.

- Step 4. Calculate the operating margin emission factor according to the selected method:

In order to determine the combined margin emission factor, the dispatch data analysis method has been selected among four options proposed in the methodology, since it is publicly available in Brazil.

The dispatch data analysis OM emission factor ($EF_{grid,OM-DDy}$) is determined based on the grid power units that are actually dispatched at the margin during each hour h where the project is displacing grid electricity. This approach is not applicable to historical data and, thus, requires annual monitoring of $EF_{grid,OM-DDy}$, as the MCTI have been done.

The operating margin emission factor is calculated as follows:

²⁵ The Ministry of Science, Technology and Innovation have been calculating the CO₂ emission factor according to the CDM methodology tool "Tool to calculate the emission factor for an electricity system" (version 07.0). The CO₂ emission factor was obtained in the Brazilian DNA website. Source of data used: Tool to calculate the emission factor for an electricity system (version 2.2.0 and more recent versions): The actual value has been calculated by Ministry of Science, Technology and Innovation (MCTI), Brazilian Designated National Authority (DNA). The Emission Factor will be monitored through ex-post calculation, following the latest version of Tool to calculate the emission factor for an electricity system. The Brazilian DNA calculated the value based on the Tool. The Combined Margin is calculated through a weighted-average formula, considering both the $EF_{grid,OM-DD,y}$ and the $EF_{grid,BM,y}$ and the weights w_{OM} and w_{BM} (default values of 0.50 and 0.50, respectively).

$$EF_{\text{grid,OM-DD},y} = \frac{\sum EG_{PJ,h} \cdot EF_{EL,DD,h}}{EG_{PJ,y}} \quad (25)$$

Where:

$EF_{\text{grid,OM-DD},y}$	Dispatch data analysis operating margin CO ₂ emission factor in year y (in tCO ₂ /MWh)
$EG_{PJ,h}$	Electricity displaced by the project activity in hour h of year y (in MWh)
$EF_{EL,DD,h}$	CO ₂ emission factor for grid power units in the top of the dispatch order in hour h in year y (in tCO ₂ /MWh)
$EG_{PJ,y}$	Total electricity displaced by the project activity in year y (in MWh)
h	Hours in year y in which the project activity is displacing grid electricity
Y	Year in which the project activity is displacing grid electricity

- Step 5. Calculate the build margin (BM) emission factor:

In terms of vintage of data, project participants can choose between one of the following two options:

Option 1: For the first crediting period, calculate the build margin emission factor ex ante based on the most recent information available on units already built for sample group m at the time of VCS-PD submission to the DOE for validation. For the second crediting period, the build margin emission factor should be updated based on the most recent information available on units already built at the time of submission of the request for renewal of the crediting period to the DOE. For the third crediting period, the build margin emission factor calculated for the second crediting period should be used. This option does not require monitoring the emission factor during the crediting period.

Option 2: For the first crediting period, the build margin emission factor shall be updated annually, ex post, including those units built up to the year of registration of the project activity or, if information up to the year of registration is not yet available, including those units built up to the latest year for which information is available. For the second crediting period, the build margin emissions factor shall be calculated ex ante, as described in Option 1 above. For the third crediting period, the build margin emission factor calculated for the second crediting period should be used.

Option 1 is selected for the 1st 7-year crediting period of the proposed VCS project activity.

The build margin emissions factor is the generation-weighted average emission factor (in tCO₂/MWh) of all power units m during the most recent year y for which power generation data is available. The DNA of Brazil has regularly published an official value for $EF_{grid,BM,y}$ ²⁶. The latest published value (applicable for year 2021) is thus the value for the ex-ante selected parameter $EF_{grid,BM,y}$ and is calculated as follows:

$$EF_{grid,BM,y} = \frac{\sum EG_{m,y} \cdot EF_{EL,m,y}}{\sum EG_{m,y}} \quad (26)$$

Where:

$EF_{grid,BM,y}$	Build margin CO ₂ emission factor in year y (tCO ₂ /MWh)
$EG_{m,y}$	Net quantity of electricity generated and delivered to the grid by power unit m in year y (MWh)
$EF_{EL,m,y}$	CO ₂ emission factor of power unit m in year y (tCO ₂ /MWh)
M	Power units included in the build margin
Y	Most recent historical year for which power generation data is available

- Step 6. Calculate the combined margin (CM) emissions factor

The combined margin emissions factor is calculated as follows:

$$EF_{grid,CM,y} = EF_{grid,OM,y} \cdot WOM + EF_{grid,BM,y} \cdot WBM \quad (27)$$

Where:

$EF_{grid,BM,y}$	Build margin CO ₂ emission factor in year y (tCO ₂ /MWh)
$EF_{grid,OM,y}$	Operating margin CO ₂ emission factor in year y (tCO ₂ /MWh)
WOM	Weighting of operating margin emissions factor (%)
WBM	Weighting of build margin emissions factor (%)

²⁶ Details about the determination of values for the CO₂ emission factor for the national electricity grid of Brazil by the DNA of Brazil (year 2021) are made available online in the website of the DNA of Brazil:

<https://www.gov.br/mcti/pt-br/acompanhe-o-mcti/sirene/dados-e-ferramentas/fatores-de-emissao>

The values for w_{OM} and w_{BM} are ex-ante selected as per applicable guidance of the “Tool to calculate the emission factor for an electric system”, which includes the following as a requirement:

“The following default values should be used for w_{OM} and w_{BM} :

(a) Wind and solar power generation project activities: $w_{OM} = 0.75$ and $w_{BM} = 0.25$ (owing to their intermittent and non-dispatchable nature) for the first crediting period and for subsequent crediting periods;

(b) All other projects: $w_{OM} = 0.5$ and $w_{BM} = 0.5$ for the first crediting period, and $w_{OM} = 0.25$ and $w_{BM} = 0.75$ for the second and third crediting period,⁶ unless otherwise specified in the approved methodology which refers to this tool.”

While values for the parameters $EF_{grid,BM,y}$, w_{OM} and w_{BM} (which are applicable for the whole 1st 7-year crediting period) are selected ex-ante, annual values for $EF_{grid,OM,y}$ within the crediting period will be determined ex-post as required by the CDM methodological tool “Tool to calculate the emission factor for an electric system”. Thus, during the 1st 7-year crediting period of the proposed VCS project activity, the combined margin CO₂ emission factor will be calculated and updated annually.

Baseline emissions associated with heat generation ($BE_{HG,y}$)

As established by the applied CDM baseline and monitoring methodology ACM0001 (version 19.0), the baseline emissions associated with heat generation in year y ($BE_{HG,y}$) are determined based on the amount of methane in the LFG which is sent to the heat generation equipment in the project activity (boiler, air heater, glass melting furnace(s) and/or kiln), as follows:

$$BE_{HG,y} = NCV_{CH_4} \times \sum_{j=1}^n (R_{efficiency,j,y} \times F_{CH_4,HG,dest,j,y} \times EF_{CO_2,BL,HG,j}) \quad (28)$$

Where:

$BE_{HG,y}$	Baseline emissions associated with heat generation in year y (t CO ₂ /yr)
NCV_{CH_4}	Net calorific value of methane at reference conditions (TJ/t CH ₄)
$R_{efficiency,j,y}$	Ratio of the project and baseline efficiency of heat equipment type j in year y
$F_{CH_4,HG,dest,j,y}$	Amount of methane in the LFG which is destroyed for heat generation by equipment type j in year y (t CH ₄ /yr)
$EF_{CO_2,BL,HG,j}$	CO ₂ emission factor of the fossil fuel type used for heat generation by equipment type j in the baseline (t CO ₂ /TJ)
j	Heat generation equipment (boiler, air heater, glass melting furnace(s) or kiln)

N Number of different heat generation equipment used in the project activity

Determination of $F_{CH_4,HG,dest,j,y}$

The amount of methane that is destroyed in the LFG that is sent to heat generation equipment j is a brick kiln, and because of that, the amount of methane is determined with the following equation:

$$F_{CH_4,HG,dest,j,y} = \sum_{h=1}^{8,760} (f_{d_{CH_4,kiln,h}} \times F_{CH_4,HG,kiln,h}) \quad (29)$$

Where:

$F_{CH_4,HG,dest,j,y}$ = Amount of methane in the LFG which is destroyed for heat generation by brick kiln in year y (t CH₄/yr)

$f_{d_{CH_4,kiln,h}}$ = Fraction of methane destroyed when used for heat generation in a brick kiln in hour h

$F_{CH_4,HG,kiln,h}$ = Amount of methane in the LFG which is used for heat generation by brick kiln in hour h (t CH₄/hr)

$Q_{O_2,kiln,h}$ = Average volumetric fraction of oxygen in the exhaust gas flow of the kiln in hour h (volume of O₂/volume of the gas stream)

H = Hours in year y

Baseline emissions associated with natural gas use ($BE_{NG,y}$)

As the project design does not encompass any utilization of collected LFG displacing the use of natural gas or injection of collected LFG into a natural gas distribution network or used by trucks, baseline emissions associated with natural gas use in year y ($BE_{NG,y}$) are not considered. Thus, this step is not applicable.

Monitoring of the management of the landfill:

As required by the applied CDM baseline and monitoring methodology ACM0001 (version 19.0), the design and operational conditions of the Içara landfill site will be annually monitored on the basis of different sources, including inter alia:

- Original design of the landfill;
- Technical specifications for the management of the landfill;
- Applicable local or national regulations

The original operational design of the Içara landfill site should be confirmed not to be modified in order to ensure that no practice to deliberately or intentionally increase methane generation at the landfill have been occurring during the period, when compared to the landfill management

and operation condition prior to the occurred implementation of the proposed VCS project activity. As required by the applied CDM baseline and monitoring methodology ACM0001 (version 19.0), any change in the management of the landfill after the occurred implementation of the proposed VCS project activity should be justified by referring to technical or regulatory specifications and impacts of such changes in the determination of baseline emissions should in this case be taken into account appropriately. Such monitoring requirement will be used for the determination/confirmation of baseline emissions and/or confirmation of the project's occurred implementation as described in the VCS PD (in terms of operation and management conditions of the landfill from which LFG is destroyed/combusted). Further related monitoring details are included in Sections 4.2 and 4.3 (under parameter "Management of SWDS").

4.2 Project Emissions

While, in accordance with the applied CDM baseline and monitoring methodology ACM0001 (version 19.0) and applicable CDM methodological tools, emission reductions (ER_y) to be achieved by the proposed VCS project activity are determined (in tCO_2e) as the difference between baseline emissions (BE_y) and project emissions (PE_y), this section presents the methodological approach for the determination of PE_y :

Determination of Project Emissions (PE_y):

As established by ACM0001 (version 19.0), project emissions (PE_y) for a proposed VCS project activity promoting LFG collection and destruction/utilization are to be generically calculated (in $tCO_2/year$) as follows:

$$PE_y = PE_{EC,y} + PE_{FC,y} + PE_{DT,y} \quad (30)$$

Where:

PE_y	Project emissions in year y (in tCO_2/yr)
$PE_{EC,y}$	Emissions from consumption of electricity due to the project activity in year y (in tCO_2/yr)
$PE_{FC,y}$	Emissions from consumption of fossil fuels due to the project activity, for purpose other than electricity generation, in year y (in tCO_2/yr)
$PE_{DT,y}$	Emissions from the distribution of compressed/liquefied LFG using trucks, in year y (in tCO_2/yr)

In the particular case of the proposed VCS project activity, while grid-sourced electricity and electricity generated by the electricity generators are sources of electricity to be consumed by the proposed VCS project activity, related project emissions ($PE_{EC,y}$) are thus being determined ex-post. Furthermore, while the proposed VCS project activity does not encompass distribution of

compressed/liquefied upgraded LFG by using trucks, there are no project emissions from the distribution of compressed/liquefied LFG using trucks ($PE_{DT,y}$) to also be determined ex-post. Since no fossil fuel is to be consumed by the proposed VCS project activity for purpose other than electricity generation, there will be no related project emissions ($PE_{FC,y} = 0$)

Thus, the following is applicable for the particular case of the proposed VCS project activity:

$$PE_y = PE_{EC,y} \quad (31)$$

Determination of project emissions due to consumption of electricity by the proposed VCS project activity ($PE_{EC,y}$):

In the particular case of the proposed VCS project activity, while grid-sourced electricity is a source of electricity to be consumed by the proposed VCS project activity, $PE_{EC,y}$ is determined as follows:

$$PE_{EC,y} = PE_{EC,grid,y} \quad (32)$$

Where:

$PE_{EC,grid,y}$ Project emissions from consumption of grid electricity due to the project activity in year y (in tCO_2/yr)

$PE_{EC,grid,y}$ is calculated according to the following approaches:

As required by the applied CDM baseline and monitoring methodology ACM0001 (version 19.0), $PE_{EC,y}$ shall be calculated by applying the methodological approach established by the CDM methodological tool “Baseline, project and/or leakage emissions from electricity consumption and monitoring of electricity generation” (version 03.0).

While the proposed VCS project activity fits under “Scenario C (*Electricity consumption from the grid and (a) fossil fuel fired captive power plant(s)*)” of this methodological tool, the following is also established by the tool:

“In the generic approach, project, baseline and leakage emissions from consumption of electricity are calculated based on the quantity of electricity consumed, an emission factor for electricity generation and a factor to account for transmission losses (...)”²⁷

ACM0001 (version 19.0) establishes the following when applying this methodological tool:

²⁷ The project’s electricity demand is to be met by one of the following sources/approaches:

- Imports of grid-sourced electricity.
- Electricity sourced by the project’s electricity generation infrastructure

“ $EC_{PJ,k,y}$ ²⁸²⁹ in the tool is equivalent to the amount of electricity consumed by the project activity in year y ($EC_{PJ,y}$).”

“If in the baseline a proportion of LFG is destroyed ($F_{CH4,BL,y} > 0$), then the electricity consumption in the tool ($EC_{PJ,j,y}$) should refer to the net quantity of electricity consumption (i.e. the increase due to the project activity). The determination of the amount of electricity consumed in the baseline shall be transparently documented in the CDM-PDD.”³⁰

In the particular case of the proposed VCS project activity, electricity sources j in the tool corresponds to the sources of electricity consumed due to the project activity:

(i) grid-sourced electricity and

Electricity from sources (i) is expected to be consumed for the operation of the proposed VCS project activity. No sources of electricity other than (i) is expected to be used to meet the project's electricity demand.

In the particular case of the proposed VCS project activity, although LFG is destroyed in the baseline scenario ($F_{CH4,BL,y} > 0$), while the no electricity has been previously used in the pre-project-implementation (baseline scenarios) for collecting and destroying LFG, the determination of the amount of electricity consumed in the baseline scenario (absence of the proposed VCS project activity) is thus not applicable/considered. In summary, according to the CDM methodological tool “Baseline, project and/or leakage emissions from electricity consumption and monitoring of electricity generation” (version 03.0), project emissions due to electricity consumption by the project activity ($PE_{EC,y}$) are generically calculated as follows:

$$PE_{EC,y} = \sum EC_{PJ,j,y} * EF_{EL,j,y} * (1 + TDL_{j,y}) \quad (33)$$

Where:

$EC_{PJ,j,y}$	Quantity of electricity consumed by the project electricity consumption source j in year y (in MWh).
$EF_{EL,j,y}$	CO ₂ emission factor for electricity generation for source j in year y (in tCO ₂ /MWh).
$TDL_{j,y}$	Average technical transmission and distribution losses for providing electricity to source j in year y

²⁹ As per the CDM methodological tool “Baseline, project and/or leakage emissions from electricity consumption and monitoring of electricity generation” (version 03.0), $EC_{PJ,j,y}$ is the quantity of electricity consumed by the project electricity consumption source j in year y .

³⁰ In the particular case of the proposed VCS project activity, the term “CDM-PDD” refers to the VCS PD.

Project emissions due to the consumption of grid-sourced electricity by the project activity ($PE_{EC,grid,y}$):

By following applicable guidance of the CDM methodological tool “Baseline, project and/or leakage emissions from electricity consumption and monitoring of electricity generation” (version 03.0) valid for Scenario C (Electricity consumption from the grid and (a) fossil fuel fired captive power plant(s)); project emissions due to consumption of grid-sourced electricity by the project activity ($PE_{EC,grid,y}$) are determined as follows:

$$PE_{EC,grid,y} = EC_{PJ,grid,y} * EF_{EL,grid,y} * (1 + TDL_{grid,y}) \quad (34)$$

Where:

$EC_{PJ,grid,y}$ Quantity of grid-sourced electricity consumed by the project activity in year y. As detailed in Sections 4.2 and 4.3, values for $EC_{PJ,grid,y}$ will be measured and monitored ex-post in MWh as per the provisions of the CDM methodological tool “Baseline, project and/or leakage emissions from electricity consumption and monitoring of electricity generation” (version 03.0).

$TDL_{grid,y}$ Average technical transmission and distribution losses for providing electricity to the grid and/or for grid sourced electricity consumed by the project activity. As detailed in Sections 4.2 and 4.3, the value for $TDL_{grid,y}$ applicable for import of grid-sourced electricity will be determined ex-post as per the provisions of the CDM methodological tool “Baseline, project and/or leakage emissions from electricity consumption and monitoring of electricity generation” (version 03.0).

$EF_{EL,grid,y}$ CO₂ emission factor for grid-sourced electricity in year y (in tCO₂/MWh). $EF_{EL,grid,y}$ is determined ex-post by following applicable guidance of the CDM methodological tool “Tool to calculate baseline, project and/or leakage emissions from electricity consumption” as follows:

“Where case C.III has been identified, as a conservative simple approach, the emission factor for electricity generation should be the more conservative value between the emission factor determined as per guidance for scenario A and B respectively. This means that the more conservative value should be chosen between a) the result of applying either option A1 or A2 and b) the result of applying either option B1 or B2.”

“Where case C.I has been identified, the guidance for scenario A (...) should be applied (use option A1 or option A2).”

The above-quoted options of the CDM methodological tool (Options A.1 or A.2.) may thus be analyzed ex-post for the determination of $EF_{EL,grid,y}$ as follows:

Option A.1: $EF_{EL,grid,y}$ is calculated ex-post as the combined margin (CM) emission factor ($EF_{grid,CM,y}$) as per applicable guidance of the CDM methodological tool “Tool to calculate the emission factor for an electricity system” (version 07.0) by following the approach summarized in this Section under “*Approach for determination of combined margin (CM) emission factor ($EF_{grid,CM,y} = EF_{EL,grid,y}$)*”.

Option A.2: $EF_{EL,grid,y}$ is directly determined as 1.3 tCO₂/MWh (applicable conservative default value of the CDM methodological tool “Tool to calculate baseline, project and/or leakage emissions from electricity consumption” (version 03.0)).

4.3 Leakage

No leakage emissions are expected to occur. Moreover, no leakage effects are accounted for under the applied CDM baseline and monitoring methodology ACM0001 (version 19.0).

4.4 Net GHG Emission Reductions and Removals

While emission reductions to be achieved by the proposed VCS project activity (ER_y) are determined as the difference between baseline emissions (BE_y) and project emissions (PE_y)³¹, the following relevant equations and conditions are applied for the ex-ante estimation of emission reductions to be achieved by the proposed VCS project activity during the period:

Determination of ex-ante estimates for baseline emissions (BE_y):

While the proposed VCS project activity encompasses (i) methane destruction (as its most quantitatively relevant unique GHG abatement measure) and (ii) displacement of grid-sourced electricity (by electricity generated by the project’s electricity generation infrastructure); by following the applicable methodological approaches and taking into account assumptions + ex-ante determined values for applicable monitoring parameters (as presented in Sections 3.7 and 4.1 respectively), baseline emissions (BE_y) are thus determined as follows:

$$BE_y = BE_{CH_4,y} + BE_{EC,y} + BE_{HG,y}$$

Where:

³¹ $ER_y = BE_y - PE_y$

Where:

ER_y	Emission reductions in year y (in tCO ₂ e/yr)
BE_y	Baseline emissions in year y (in tCO ₂ e/yr)
PE_y	Project emissions in year y (in tCO ₂ e/yr)

$BE_{CH_4,y}$	Baseline emissions of methane from the SWDS in year y (tCO _{2e} /yr)
$BE_{EC,y}$	Baseline emissions for electricity generation (tCO ₂ /yr)
$BE_{HG,y}$	Baseline emissions associated with heat generation in year y (in tCO _{2e} /yr)

Determination of $BE_{CH_4,y}$:

$BE_{CH_4,y}$ is estimated as follows:

$$BE_{CH_4,y} = ((1 - OX_{top_layer}) * F_{CH_4,PJ,y} - F_{CH_4,BL,y}) * GWP_{CH_4}$$

Where:

OX_{top_layer}	Fraction of methane that would be oxidized in the top layer of the SWDS in the baseline. OX_{top_layer} is ex-ante determined as 0.1. Further details about the ex-ante value determination for OX_{top_layer} are made available in Section 4.1.
$F_{CH_4,BL,y}$	Amount of methane that would have been captured and destroyed in the baseline scenario (absence of the CDM project activity). As outlined in Section 3.7, $F_{CH_4,BL,y} = 0$
GWP_{CH_4}	Global warming potential of CH ₄ (tCO _{2e} /t CH ₄). GWP_{CH_4} is ex-ante determined as 28. Further details about the ex-ante value determination for GWP_{CH_4} are made available in Section 4.1.
$F_{CH_4,PJ,y}$	Amount of methane in the LFG which is combusted in the project's methane destruction devices in year y (tCH ₄ /yr). In the particular context of the ex-ante estimation of emission reductions to be achieved by the proposed VCS project activity, as established by the applied CDM baseline and monitoring methodology ACM0001 (version 19.0), $F_{CH_4,PJ,y}$ is determined (in tCH ₄ /year) as follows:

Determination of ex-ante estimations of $F_{CH_4,PJ,y}$:

$$F_{CH_4,PJ,y} = \eta_{PJ} * BE_{CH_4,SWDS,y} / GWP_{CH_4}$$

Where:

η_{PJ}	Efficiency of the LFG capture system that will be installed as part of the proposed VCS project activity. η_{PJ} is ex-ante determined as 0.9280. Further details about the ex-ante value determination for η_{PJ} are made available in Section 4.1.
GWP_{CH_4}	Global warming potential of CH ₄ (tCO _{2e} /t CH ₄). GWP_{CH_4} is ex-ante determined as 28. Further details about the ex-ante value determination for GWP_{CH_4} are made available in Section 4.1.

$BE_{CH4,SWDS,y}$ Amount of methane in the LFG that is generated from the SWDS in the baseline scenario in year y (in tCO_2e/yr). $BE_{CH4,SWDS,y}$ is estimated as follows:

$$BE_{CH4,SWDS,y} = \varphi_y * (1 - f_y) * GWP_{CH4} * (1 - OX) * \frac{16}{12} * F * DOC_f * MCF * \sum_{x=1}^y \sum_j W_{j,x} * DOC_j * e^{-k(y-x)} * (1 - e^{-kj})$$

For the determination of estimates of $BE_{CH4,SWDS,y}$, the ex-ante determined values for all parameters in the formulae above as well as historical and forecasts of MSW disposal at the Içara landfill are applied. Details about such ex-ante determined parameters are made available in Section 4.1.

Determination of $BE_{EC,y}$:

$BE_{EC,y}$ is determined as follows:

$$BE_{EC,y} = EC_{BL,y} * EF_{EL,grid,y} * (1 + TDL_{grid,y})$$

Where:

$EC_{BL,y}$ Net amount of electricity generated using LFG in year y (in MWh). In the particular context of ex-ante estimates of emission reductions to be achieved by the proposed VCS project activity within its 7-year renewable crediting period., annual values for $EC_{BL,y}$ are estimated as 3,084 MWh/yr

$TDL_{grid,y}$ Average technical transmission and distribution losses for providing electricity to the grid and/or for grid sourced electricity consumed by the project activity. In the particular context of ex-ante estimates of emission reductions to be achieved by the proposed VCS project activity, $TDL_{grid,y}$ is ex-ante estimated as being 3% ($TDL_{grid,export,y}$). Selected value represents the applicable conservative default value as per the CDM methodological tool “Baseline, project and/or leakage emissions from electricity consumption and monitoring of electricity generation” (version 03.0).

$EF_{EL,grid,y}$ CO_2 emission factor for grid-sourced electricity in year y (in tCO_2/MWh). In the particular context of ex-ante estimates of emission reductions to be achieved by the proposed VCS project activity, $EF_{EL,grid,y}$ is estimated as per guidance for scenario A.1 of the CDM methodological tool “Baseline, project and/or leakage emissions from electricity consumption and monitoring of electricity generation” (version 03.0). The following is applicable:

By following procedure and guidance described in Section 3.7, the combined margin CO_2 emission factor ($EF_{grid,CM,y}$) for the electricity grid of Brazil (SIN grid) is estimated as follows:

$$EF_{grid,CM,y} = WOM * EF_{grid,OM,y} + WBM * EF_{grid,BM,y}$$

Where:

WOM	Weighting of operating margin emissions factor. WOM is ex-ante determined as 50% (0.50). See Section 4.1 for further details.
WBM	Weighting of build margin emissions factor. WBM is ex-ante determined as 50% (0.50). See Section 4.1 for further details.
$EF_{grid,BM,y}$	Build margin CO ₂ emission factor in year y. In the particular context of ex-ante estimates of emission reductions to be achieved by the proposed VCS project activity, $EF_{grid,BM,y}$ is ex-ante estimated as 0.0540 tCO ₂ /MWh. Selected value represents the annual average value applicable for year 2021 (as determined and published by the DNA of Brazil). Thus, in the particular case of the proposed VCS project activity, $EF_{grid,BM,y} = EF_{grid,BM,2021}$ ³² .
$EF_{grid,OM,y}$	Operating margin CO ₂ emission factor in year y (in tCO ₂ /MWh). In the particular case of the project activity, $EF_{grid,OM,y} = EF_{grid,OM-DD,y}$.

Operational Margin CO₂ emission factor (dispatch analysis calculation method ($EF_{grid,OM-DD,y}$):

In the particular context of ex-ante estimations of emission reductions to be achieved by the proposed VCS project activity, the adopted value for $EF_{grid,OM-DD,y}$ is the value published by the DNA of as being the calculated value which is valid for year 2021 (the latest year for which values are available):

Operating Margin Emission Factor of Brazilian Integrated Electric System for year 2021 (dispatch analysis calculation method)

Operating Margin Emission Factor ($EF_{grid,OM,y}$) (in tCO ₂ /MWh) – year 2021	
Jan	0.6001
Feb	0.6023
Mar	0.5657
Apr	0.5522
Mai	0.5909
Jun	0.5940

³² Details about the determination of the CO₂ Emission Factors for the national electricity grid of Brazil (according to the CDM methodological tool: "Tool to calculate the emission factor for an electricity system (version 07.0 and previous versions) are made available online:

<https://www.gov.br/mcti/pt-br/acompanhe-o-mcti/sirene/dados-e-ferramentas/fatores-de-emissao>

Jul	0.5824
Aug	0.6214
Sep	0.6351
Oct	0.6236
Nov	0.6331
Dec	0.5815

The average value of $EF_{grid,OM-DD,2021}$ is thus calculated as 0.5985 tCO₂/MWh. Values of $EF_{grid,OM-DD,2021}$ are determined and reported by the DNA of Brazil. Further details are available online at the website of the DNA of Brazil.

$EF_{grid,CM,y}$ is thus calculated as follows:

$EF_{grid,CM,y} = WOM * EF_{grid,OM,y} + WBM * EF_{grid,BM,y} = 0.50 * 0.5985 + 0.50 * 0.0540 = 0.3263 \text{ tCO}_2/\text{MWh}$ (where related calculations are summarized in the emission reduction calculation spreadsheet enclosed to this VCS PD).

It is important to note that, as a simplification (only in the particular context of the ex-ante estimation of project emissions to be promoted by the proposed VCS project activity, it is assumed that the calculated combined margin grid emission factor ($EF_{grid,CM,y}$) (based on the value of $EF_{grid,OM-DD,2021}$ (valid for year 2021) and the value of $EF_{grid,BM,2021}$) is used for the determination of ex-ante estimates of emission reductions for all years encompassed by the 1st 7-year crediting period of the proposed VCS project activity (regardless of the fact that annual values for $EF_{grid,OM,y}$ and $EF_{grid,BM,y}$ are to be ex-post determined every year, thus potentially later affecting the value to be calculated for $EF_{grid,CM,y}$ for each individual year encompassed by the crediting period. This simplification is anyway under conformance with applicable VCS rules³³.

³³ In the context of ex-ante estimations of project emissions due to consumption of grid electricity by the proposed VCS project activity, it is reasonable to consider as a simplification that significant changes in the average and marginal CO₂ intensity for electricity generated at the national electricity grid of Brazil are not expected to occur during the 1st 7-year crediting period of the proposed VCS project activity due to the following reason:

- As per official domestic electricity generation related information published by the Brazilian Government, “*The system keeps the predominance of renewable and non-greenhouse gases emitting sources, amounting up to 80% of total capacity. The need of additional power capacity to cope with net peak load appears from 2022 onwards, totaling about 13,200 MW in 2027, which could be provided by storage technologies or flexible thermal power plants*”. (<https://www.epe.gov.br/en/press-room/news/pde-2027-the-ten-year-energy-expansion-plan-2027>). Thus, no significant/relevant changes in the average and marginal CO₂ intensity of electricity generation in Brazil is expected to occur by considering the high predominance of use of renewable energy sources for the generation of grid sourced electricity in Brazil in recent years.
- Although the project participant acknowledges that, in the particular case of Brazil, calculated annual values for the CO₂ Combined Margin emission factor for the National Electricity Grid of Brazil is somehow heavy influenced by unpredictable aspects such as rain patterns, level of dams in large hydropower plants, capacity factors for non-conventional renewable energy generation facilities (e.g. wind and biomass power plants, etc.), the above-quoted information represents, under a certain limit, a credible reasons for assuming a fixed value for $EF_{grid,CM}$ in the context

Information related to the determination of the combined margin CO₂ emission factor for the national electricity grid of Brazil is made available in the website/web portal of the CDM's DNA of Brazil³⁴.

Determination of $BE_{HG,y}$:

$BE_{HG,y}$ is determined as follows:

the project activity (boiler, air heater, glass melting furnace(s) and/or kiln), as follows:

$$BE_{HG,y} = NCV_{CH_4} \times \sum_{j=1}^n (R_{efficiency,j,y} \times F_{CH_4,HG,dest,j,y} \times EF_{CO_2,BL,HG,j})$$

Where:

$BE_{HG,y}$	Baseline emissions associated with heat generation in year y (t CO ₂ /yr)
NCV_{CH_4}	Net calorific value of methane at reference conditions (TJ/t CH ₄). NCV_{CH_4} is ex-ante determined as 0.0504. Further details about the ex-ante value determination for NCV_{CH_4} are made available in Section 5.1.
$R_{efficiency,j,y}$	Ratio of the project and baseline efficiency of heat equipment type j in year y. The efficiency of 100% is the value applied.
$F_{CH_4,HG,dest,j,y}$	Amount of methane in the LFG which is destroyed for heat generation by equipment type j in year y (t CH ₄ /yr)
$EF_{CO_2,BL,HG,j}$	CO ₂ emission factor of the fossil fuel type used for heat generation by equipment type j in the baseline (t CO ₂ /TJ). $EF_{CO_2,BL,HG,j}$ is ex ante determined as 54.300.
j	Heat generation equipment (boiler, air heater, glass melting furnace(s) or kiln). There are 2 kilns installed in the project activity, although the value of the parameter j is 1 because the 2-heat generation equipment are the same.
N	Number of different heat generation equipment used in the project activity. There is one type of heat generation equipment that is used in the project activity.

of the ex-ante estimations of emission reductions to be achieved by the proposed VCS project activity during its 1st 7-year crediting period.

- Regardless of the assumption of a fixed value for $EF_{grid,CM}$ in the context of the ex-ante estimations of emission reductions to be achieved by the proposed VCS project activity during the 1st 7-year crediting period (only in the context of ex-ante estimation of emission reductions), as highlighted in Section 3.7, the CO₂ combined emission factor for the national electricity grid of Brazil will be annually calculated ex-post.
- The ex-ante estimated values for annual project emissions due to consumption of grid electricity represent (in nominal terms) a very low fraction of estimated total annual emission reductions to be achieved by the proposed VCS project activity.

³⁴ Calculation of CO₂ emission factor for the National Electricity Grid of Brazil: Data source is available online: <https://www.gov.br/mcti/pt-br/acompanhe-o-mcti/sirene/dados-e-ferramentas/fatores-de-emissao>

Determination of $F_{CH_4,HG,dest,i,y}$

The amount of methane that is destroyed in the LFG that is sent to heat generation equipment j is a brick kiln, and because of that, the amount of methane is determined with the following equation:

$$F_{CH_4,HG,dest,j,y} = \sum_{h=1}^{8,760} (fd_{CH_4,kiln,h} \times F_{CH_4,HG,kiln,h})$$

Where:

$F_{CH_4,HG,dest,j,y}$	Amount of methane in the LFG which is destroyed for heat generation by brick kiln in year y (t CH ₄ /yr)
$fd_{CH_4,kiln,h}$	Fraction of methane destroyed when used for heat generation in a brick kiln in hour h. The value applied is 1, because the parameter $Q_{O_2,kiln,h} > 0$.
$F_{CH_4,HG,kiln,h}$	Amount of methane in the LFG which is used for heat generation by brick kiln in hour h (t CH ₄ /hr)
$Q_{O_2,kiln,h}$	Average volumetric fraction of oxygen in the exhaust gas flow of the kiln in hour h (volume of O ₂ /volume of the gas stream)
H	Hours in year y

An emission reduction calculation spreadsheet is enclosed to this VCS PD. This calculation spreadsheet includes all required related calculations for the ex-ante estimation of $BE_{CH_4,y}$, $BE_{EC,y}$ and $BE_{HG,y}$ for the 1st 7-year crediting period of the proposed VCS PD.

The ex-ante estimation of $BE_y = BE_{CH_4,y} + BE_{EC,y} + BE_{HG,y}$ is thus summarized as follows:

BE_y	Estimation of $BE_{HG,y}$ (tCO _{2e})	Estimation of $BE_{CH_4,y}$ (tCO _{2e})	Estimation of $BE_{EC,y}$ (tCO _{2e})	Estimation of baseline emissions (tCO _{2e})
Year	$BE_{HG,y} = NCV_{CH_4} * (R_{efficiency,j,y} * F_{CH_4,HG,dest,j,y} * EF_{CO_2,BL,HG,j})$	$BE_{CH_4,y} = [(1 - OX_{top_layer}) * F_{CH_4,PJ,y} - F_{CH_4,BL,y}] * GWP_{CH_4}$	$BE_{EC,y} = EC_{BL,y} * EF_{EL,grid,export,y} * (1 + TDL_{grid,export,y})$	$BE_y = BE_{CH_4,y} + BE_{EC,y} + BE_{HG,y}$
2021	1,213	27,795	781	29,268

2022	4,812	116,328	1,036	122,176
2023	4,812	121,923	1,036	127,771
2024	4,812	127,125	1,036	132,972
2025	4,812	131,990	1,036	137,837
2026	4,812	136,564	1,036	142,412
2027	4,812	140,889	1,036	146,737
2028	3,612	108,849	258	113,238
Total	33,694	911,463	7,256	952,411

Note: All values applicable for years 2021 and 2028 are valid for the fractions of these years which are encompassed by the 1st 7-year renewable crediting period: from 01-October-2021 to 31-December-2021 and from 01-January-2028 to 30-September-2028 respectively.

Determination of ex-ante estimations for project emissions (PE_y):

As outlined in Section 3.7, project emissions to be considered in the context of the determination of emission reductions to be achieved by the proposed VCS project activity are those due to the consumption of grid-sourced electricity. The related ex-ante estimations of the corresponding project emissions are determined as follows:

Determination of ex-ante estimations of project emissions due to consumption of electricity by the project activity ($PE_{EC,grid,y}$):

By following the applicable methodological approaches and assumptions + ex-ante determined values presented in Section 3.7 and 4.1 respectively, $PE_{EC,grid,y}$ is determined as follows:

$$PE_{EC,grid,y} = EC_{PJ,grid,y} * EF_{EL,grid,y} * (1 + TDL_{grid,y})$$

Where:

$PE_{EC,grid,y}$ Project emissions due to consumption of grid sourced electricity by the project activity in year y (in tCO₂/yr).

$EC_{PJ,grid,y}$ Quantity of grid sourced electricity consumed by the project activity in year y (in MWh). $EC_{PJ,grid,y}$ is estimated as being 2,820 MWh per year. Further details are included in Section 4.2. This value is assumed based on the expected nominal power output for the main electrical equipment to be installed as part of the proposed VCS project activity under its final configuration (e.g installed centrifugal blowers + ancillary equipment) and also by assuming that such

equipment will work continuously (24 hours a day) under full power during the whole 1st 7-year crediting period of the proposed VCS project activity³⁵.

$TDL_{grid,y}$ Average technical transmission and/or distribution losses for grid sourced electricity consumed by the project activity in year y . For the particular case of estimates of $PE_{EC,grid,y}$, $TDL_{grid,y}$ is selected as 20%. Further details are included in Section 4.2.

$EF_{EL,grid,y}$ CO₂ emission factor for grid-sourced electricity in year y (in tCO₂/MWh).

In summary, ex-ante estimations of total project emissions for the proposed VCS project activity during its 1st 7-year crediting period are thus summarized as follows:

PE_y	Electricity consumed from the grid (MWh)	Project emissions due to electricity consumption (tCO ₂ e)	Total Project emissions promoted the proposed VCS project activity - PE_y (tCO ₂ e)
Year	$EC_{PJ,grid,y}$	$PE_{EC,y} = (EC_{PJ,grid,y} * EF_{EL,grid,y} * (1 + TDL_{grid,import,y}))$	$PE_y = PE_{EC,y}$
2021	711	278	279
2022	2,820	1,104	1,105
2023	2,820	1,104	1,105
2024	2,820	1,104	1,105
2025	2,820	1,104	1,105
2026	2,820	1,104	1,105
2027	2,820	1,104	1,105
2028	2,117	829	829
Total	19,748	7,732	7,738

Note: All values applicable for years 2021 and 2028 are valid for the fractions of these years which are encompassed by the 1st 7-year crediting period: 01-October-2021 to 31-December-2021 and from 01-January-2028 to 30-September-2028 respectively.

Summarized ex-ante estimations of emission reductions (ER_y):

³⁵ It is important to note that additional power consuming equipment (e.g. additional centrifugal blowers) may be eventually installed as part of the proposed VCS project activity in order to accommodate projected increment in the quantity of LFG to be collected and destroyed by the proposed VCS project activity. In this sense, the conservative approach hereby assumed for estimating $EC_{PJ,grid,y}$ during the 1st 7-year crediting period of the proposed VCS project activity (equipment continuously operating under full power) is appropriate (and under a certain level incorporates an increase in grid electricity consumption by the project activity that may occur).

By taking into account the above summarized values for baseline and project emissions, the ex-ante estimations of the emission reductions for the proposed VCS project activity along its 1st 7-year crediting period are summarized as follows:

Year	Estimated baseline emissions or removals (tCO ₂ e)	Estimated project emissions or removals (tCO ₂ e)	Estimated leakage emissions (tCO ₂ e)	Estimated net GHG emission reductions or removals (tCO ₂ e)
2021 (01-October-2021-- 31-December-2021)	29,268	279	0	28,989
2022	122,176	1,105	0	121,071
2023	127,771	1,105	0	126,666
2024	132,972	1,105	0	131,867
2025	137,837	1,105	0	136,732
2026	142,412	1,105	0	141,307
2027	146,737	1,105	0	145,632
2028 (01-January-2028--30-September-2028)	113,238	829	0	112,409
Total	952,411	7,738	0	944,673

Note: Values of ER_y applicable for years 2021 and 2028 are valid for the fractions of these years which are encompassed by the 1st 7-year crediting period: 01-October-2021 to 31-December-2021 and from 01-January-2028 to 30-September-2028 respectively.

Details about all ex-ante determined parameters which are used for the ex-ante estimations of emissions reductions are included in the previous section. An emission reduction calculation spreadsheet with all related calculations for the ex-ante estimations of emission reductions to be achieved by the proposed VCS project activity during its 1st crediting period is enclosed to this VCS PD.

5 MONITORING

5.1 Data and Parameters Available at Validation

Data / Parameter	OX_{top layer}
Data unit	Dimensionless
Description	Fraction of methane that would be oxidized in the top layer of the SWDS in the baseline
Source of data	Consistent with how oxidation is accounted for in the CDM methodological tool “Emissions from solid waste disposal sites” (version 08.1)
Value applied	0.1
Justification of choice of data or description of measurement methods and procedures applied	Default value as per the applied CDM baseline and monitoring methodology ACM0001 - “Flaring or use of landfill gas” (version 19.0)
Purpose of Data	Calculation of baseline emissions
Comments	-

Data / Parameter	GWP_{CH4}
Data unit	tCO ₂ e/tCH ₄
Description	Global warming potential of CH ₄
Source of data	<p>Table 1 in Box 3.2 - Greenhouse Gas Metrics and Mitigation Pathways of the 5th Assessment Report of the Intergovernmental Panel on Climate Change, based on the effects of greenhouse gases over a 100-year time horizon.</p> <p>Available at: https://archive.ipcc.ch/pdf/assessment-report/ar5/syr/SYR_AR5_FINAL_full_wcover.pdf</p> <p>The applied values are also in accordance with the currently applicable guidelines from VCS for the selection and application of the global warming potential to proposed VCS project activities.</p>

Value applied	28
Justification of choice of data or description of measurement methods and procedures applied	-
Purpose of Data	Calculation of baseline emissions.
Comments	-

Data / Parameter	η_{PJ}
Data unit	Dimensionless
Description	Efficiency of the LFG capture system that will be installed in the proposed VCS project activity
Source of data	Value obtained from technical literature
Value applied	0.9280
Justification of choice of data or description of measurement methods and procedures applied	Technical literature-based value ³⁶ with design and operational characteristics/aspects of the Içara landfill and considered construction (design, planned layout) and operational characteristics

³⁶ The technical paper “Measuring landfill gas collection efficiency using surface methane concentration” (which was published by Raymond L. Huitric and Dung Kong, from the Solid Waste Management Department of the Los Angeles County Sanitation Districts), states the following regarding LFG collection efficiency for a well-managed LFG collection system:

“Measuring landfill gas collection efficiency is important for gauging emission control effectiveness and energy recovery opportunities. Though researched for years, practical measures of collection efficiency are lacking. Instead, a default efficiency of 75% based on surveys of industry estimates is commonly used, for example, by the United States Environmental Protection Agency (US EPA). Though few, actual emission measurements indicate substantially higher efficiencies ranging from 85 to 98%.”

This document also mentions “(...) landfill gas collection efficiencies should routinely reach 100%.”

Practical results, shown on table 4 of the study: Weighted average collection efficiency, show a collection efficiency of 92.8 to 96.1% on well-engineered landfills with vacuum systems to extract LFG.

The paper “Measuring landfill gas collection efficiency using surface methane concentration” is available at <https://archives.bape.gouv.qc.ca/sections/mandats/LET-Lachenaie/documents/DB23.pdf>

	for the implementation of project's LFG collection network being taken into consideration ³⁷ .
Purpose of Data	Calculation of baseline emissions
Comments	Selected value can also be represented as percentage, since 0.9280 = 92.80%

Data / Parameter	R_u
Data unit	Pa.m ³ /kmol.K
Description	Universal ideal gases constant
Source of data	Default value as per the CDM methodological tool "Tool to determine the mass flow of a greenhouse gas in a gaseous stream" (version 03.0)
Value applied	8,314
Justification of choice of data or description of measurement methods and procedures applied	-
Purpose of Data	Calculation of baseline emissions.
Comments	-

Data / Parameter	MM_i
Data unit	kg/kmol
Description	Molecular mass of greenhouse gas i

³⁷ Assumptions for the potential LFG collection efficiency of the project activity are based on the definition of the general construction aspects (considered design and planned layout) as well as operational characteristics for the implementation of the project's LFG collection network. Such assumed efficiency for LFG collection is derived by taking into consideration the more than 15 years of experience and expertise of technicians from UniCarbo Energia e Biogás Ltda. (the CDM consultancy/advisory service providing company in charge of completion of this VCS PD) in design and implementation of LFG collection and destruction/utilization project-based initiatives in different landfill sites in Brazil.

Source of data	Default value as per the CDM methodological tool “Tool to determine the mass flow of a greenhouse gas in a gaseous stream” (version 03.0)		
Value applied	The following values of molecular mass are applicable for CH ₄ (the only GHG which is considered):		
	Compound	Structure	Molecular mass (kg/kmol)
	Methane	CH ₄	16.04
Justification of choice of data or description of measurement methods and procedures applied	-		
Purpose of Data	Calculation of baseline emissions.		
Comments	-		

Data / Parameter	MM _k
Data unit	kg/kmol
Description	Molecular mass of gas k
Source of data	Default value as per the CDM methodological tool “Tool to determine the mass flow of a greenhouse gas in a gaseous stream” (version 03.0)
Value applied	<p>For considered gases <i>k</i> that are greenhouse gases (GHGs), the values below are applied for MM_k.</p> <p>As per the CDM methodological tool “Tool to determine the mass flow of a greenhouse gas in a gaseous stream” (version 03.0) the following is applicable for the particular case of the proposed VCS project activity:</p> <p><i>“The determination of the molecular mass of the gaseous stream (MM_{t,db}) requires measuring the volumetric fraction of all gases (k) in the considered gaseous stream. However, as a simplification, only the volumetric fraction of gases k that are greenhouse gases and are considered in the emission reduction calculation in the underlying methodology must be monitored and the difference to 100% may be considered as pure nitrogen. The simplification is not acceptable if it is</i></p>

	<p><i>differently specified in the underlying methodology.”</i></p> <p>ACM0001 (version 19.0) does not include any restriction to such simplification. Thus, only the volumetric fraction of gases that are greenhouse gases and are considered in related calculations (CH₄ in the particular case of the proposed VCS project activity) and the difference to 100% is just considered as pure nitrogen.</p> <table><tr><th>Compound</th><th>Structure</th><th>Molecular mass (kg/kmol)</th></tr><tr><td>Nitrogen</td><td>N₂</td><td>28.01</td></tr></table>	Compound	Structure	Molecular mass (kg/kmol)	Nitrogen	N ₂	28.01
Compound	Structure	Molecular mass (kg/kmol)					
Nitrogen	N ₂	28.01					
Justification of choice of data or description of measurement methods and procedures applied	-						
Purpose of Data	Calculation of baseline emissions						
Comments	-						

Data / Parameter	MM _{H2O}
Data unit	kg/kmol
Description	Molecular mass of water
Source of data	Default value as per the CDM methodological tool “Tool to determine the mass flow of a greenhouse gas in a gaseous stream” (version 03.0)
Value applied	18.0152
Justification of choice of data or description of measurement methods and procedures applied	-
Purpose of Data	Calculation of baseline emissions
Comments	-

Data / Parameter	P _n
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Data unit	Pa
Description	Total pressure at normal conditions
Source of data	Default value as per the CDM methodological tool “Tool to determine the mass flow of a greenhouse gas in a gaseous stream” (version 03.0)
Value applied	101,325
Justification of choice of data or description of measurement methods and procedures applied	-
Purpose of Data	Calculation of baseline emissions
Comments	-

Data / Parameter	T _n
Data unit	K
Description	Temperature at normal conditions
Source of data	Default value as per the CDM methodological tool “Tool to determine the mass flow of a greenhouse gas in a gaseous stream” (version 03.0)
Value applied	273.15
Justification of choice of data or description of measurement methods and procedures applied	-
Purpose of Data	Calculation of baseline emissions
Comments	-

Data / Parameter	Φ_{default}
Data unit	-
Description	Default value for the model correction factor to account for model uncertainties
Source of data	Default value applicable for determination of baseline emissions as per the CDM methodological tool “Emissions from solid waste disposal sites” (version 08.1). Value applicable for humid/wet conditions as per Application A is selected (based on the climate conditions valid for the location of the proposed VCS project activity). Source for weather condition data: http://www.bbc.com/weather
Value applied	0.75
Justification of choice of data or description of measurement methods and procedures applied	Determined based on default value of table 3 of the referred CDM methodological tool as per Option 1, Application A (value applicable for humid/wet conditions).
Purpose of Data	Calculation of baseline emissions
Comments	-

Data / Parameter	OX
Data unit	-
Description	Oxidation factor (reflecting the amount of methane from SWDS that is oxidized in the soil or other material covering the waste)
Source of data	Applicable default value as per the CDM methodological tool “Emissions from solid waste disposal sites” (version 08.1)
Value applied	0.1
Justification of choice of data or description of measurement methods and procedures applied	-
Purpose of Data	Calculation of baseline emissions

Comments	-
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Data / Parameter	F
Data unit	-
Description	Fraction of methane in the SWDS gas (volume fraction)
Source of data	Applicable default value as per the CDM methodological tool "Emissions from solid waste disposal sites" (version 08.1)
Value applied	0.5
Justification of choice of data or description of measurement methods and procedures applied	This factor reflects the fact that some degradable organic carbon does not degrade, or degrades very slowly, under anaerobic conditions in the considered SWDS. A default value of 0.5 is recommended by IPCC.
Purpose of Data	Calculation of baseline emissions
Comments	-

Data / Parameter	$DOC_{f,default}$
Data unit	Weight fraction
Description	Default value for the fraction of degradable organic carbon (DOC) in MSW that decomposes in the SWDS
Source of data	Applicable default value as per the CDM methodological tool "Emissions from solid waste disposal sites" (version 08.1), which refers to applicable value as per IPCC 2006 Guidelines for National Greenhouse Gas Inventories.
Value applied	0.5
Justification of choice of data or description of measurement methods and procedures applied	This factor reflects the fact that some degradable organic carbon does not degrade, or degrades very slowly, in the SWDS. The default value was applied as per Application A of the CDM methodological tool "Emissions from solid waste disposal sites"

	(version 08.1): “The CDM project activity mitigates methane emissions from a specific existing SWDS” ³⁸ .
Purpose of Data	Calculation of baseline emissions
Comments	Application A of the CDM methodological tool “Emissions from solid waste disposal sites” (version 08.1) is the applicable case of the proposed VCS project activity.

Data / Parameter	MCF _{default}
Data unit	-
Description	Methane correction factor
Source of data	Value is sourced by the CDM methodological tool “Emissions from solid waste disposal sites” (version 08.1), that refers to IPCC 2006 Guidelines for National Greenhouse Gas Inventories.
Value applied	1.0
Justification of choice of data or description of measurement methods and procedures applied	<p>Value is selected as per Application A of the CDM methodological tool, under the following conditions:</p> <p><i>“1.0: for anaerobic managed solid waste disposal sites. 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) leveling of the waste”</i></p> <p>The day-to-day MSW disposal activities at the Içara landfill encompasses utilization of appropriate MSW landfilling practices (covering, leveling and mechanical compacting of disposed material, etc.) as part of the operation of this landfill. The Içara landfill is regarded as a well-managed landfill site.</p>
Purpose of Data	Calculation of baseline emissions
Comments	-

³⁸In the particular case of the proposed VCS project activity, the statement is to be interpreted as follows:

“The proposed VCS project activity mitigates methane emissions from a specific existing SWDS”, where the existing SWDS is the Içara landfill.

Data / Parameter	DOC _j														
Data unit	-														
Description	Fraction of degradable organic carbon in the waste type <i>j</i> (weight fraction)														
Source of data	Values are selected as per applicable guidance of the CDM methodological tool “Emissions from solid waste disposal sites” (version 08.1), that refers to IPCC 2006 Guidelines for National Greenhouse Gas Inventories, (adapted from Volume 5, Tables 2.4 and 2.5).														
Value applied	<table> <tr> <th>Waste type <i>j</i></th><th>DOC_j (% wet waste)</th></tr> <tr> <td>Wood and wood products</td><td>43</td></tr> <tr> <td>Pulp, paper and cardboard (other than sludge)</td><td>40</td></tr> <tr> <td>Food, food waste, beverages and tobacco (other than sludge)</td><td>15</td></tr> <tr> <td>Textiles</td><td>24</td></tr> <tr> <td>Garden, yard and park waste</td><td>20</td></tr> <tr> <td>Glass, plastic, metal, other inert waste</td><td>0</td></tr> </table>	Waste type <i>j</i>	DOC _j (% wet waste)	Wood and wood products	43	Pulp, paper and cardboard (other than sludge)	40	Food, food waste, beverages and tobacco (other than sludge)	15	Textiles	24	Garden, yard and park waste	20	Glass, plastic, metal, other inert waste	0
Waste type <i>j</i>	DOC _j (% wet waste)														
Wood and wood products	43														
Pulp, paper and cardboard (other than sludge)	40														
Food, food waste, beverages and tobacco (other than sludge)	15														
Textiles	24														
Garden, yard and park waste	20														
Glass, plastic, metal, other inert waste	0														
Justification of choice of data or description of measurement methods and procedures applied	The selected values are based on wet waste basis (moisture concentrations in the waste streams as waste is delivered to the SWDS). The IPCC 2006 Guidelines also specifies DOC values on a dry waste basis, which refers to the moisture concentrations after complete removal of all moisture from the waste. However, this selection is not practical for the situation/practice at the Içara landfill.														
Purpose of Data	Calculation of baseline emissions														
Comments	-														

Data / Parameter	k _j
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Data unit	1/yr														
Description	Decay rate for the waste type <i>j</i>														
Source of data	Values are selected as per applicable guidance of the CDM methodological tool “Emissions from solid waste disposal sites” (version 08.1). The CDM methodological tool refers to values as per IPCC 2006 Guidelines for National Greenhouse Gas Inventories (adapted from Volume 5, Table 3.3).														
Value applied	<table><tr><th>Degradation speed</th><th>Waste type</th><th><i>k_j</i></th></tr><tr><td rowspan="2">Slowly degrading</td><td>Wood, wood products, rubber and leather</td><td>0.03</td></tr><tr><td>Pulp, paper and cardboard (other than sludge), textiles</td><td>0.06</td></tr><tr><td>Moderately Degrading</td><td>other (non-food) organic putrescible Garden, yard and park waste</td><td>0.1</td></tr><tr><td>Rapidly degrading</td><td>Food, food waste, sewage sludge, beverages and tobacco</td><td>0.185</td></tr></table>	Degradation speed	Waste type	<i>k_j</i>	Slowly degrading	Wood, wood products, rubber and leather	0.03	Pulp, paper and cardboard (other than sludge), textiles	0.06	Moderately Degrading	other (non-food) organic putrescible Garden, yard and park waste	0.1	Rapidly degrading	Food, food waste, sewage sludge, beverages and tobacco	0.185
Degradation speed	Waste type	<i>k_j</i>													
Slowly degrading	Wood, wood products, rubber and leather	0.03													
	Pulp, paper and cardboard (other than sludge), textiles	0.06													
Moderately Degrading	other (non-food) organic putrescible Garden, yard and park waste	0.1													
Rapidly degrading	Food, food waste, sewage sludge, beverages and tobacco	0.185													
Justification of choice of data or description of measurement methods and procedures applied	<p>Parameters are selected in accordance to the climate zone valid for the project site:</p> <p>Mean Annual Temperature (MAT) = 19.8 °C</p> <p>Mean Annual Precipitation (MAP) = 1,551 mm – (wet climate).</p> <p>Aridity index (MAP/PET) = 5</p> <p>Source of data for mean annual temperature (MAT), mean annual precipitation (MAP) and aridity index: https://www.researchgate.net/figure/The-Global-Aridity-Index-Global-Aridity-ETO-and-Global-Reference-Evapotranspiration_fig1_346315859</p>														
Purpose of Data	Calculation of baseline emissions														
Comments	-														

Data / Parameter	W_j
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Data unit	-														
Description	Weight fraction of the waste type <i>j</i>														
Source of data	Values are selected as per applicable guidance of IPCC 2006 Guidelines for National Greenhouse Gas, Volume 5, Chapter 2, tables 2.3-2.5, MSW composition regional default values for South-America.														
Value applied	<table> <tr> <th>Waste type <i>j</i></th><th>W_j (% wet waste)</th></tr> <tr> <td>Wood and wood products</td><td>4.7</td></tr> <tr> <td>Pulp, paper and cardboard (other than sludge)</td><td>17.1</td></tr> <tr> <td>Food, food waste, beverages and tobacco (other than sludge)</td><td>44.9</td></tr> <tr> <td>Textiles</td><td>2.6</td></tr> <tr> <td>Garden, yard and park waste</td><td>0.0</td></tr> <tr> <td>Glass, plastic, metal, other inert waste</td><td>30.7</td></tr> </table>	Waste type <i>j</i>	W_j (% wet waste)	Wood and wood products	4.7	Pulp, paper and cardboard (other than sludge)	17.1	Food, food waste, beverages and tobacco (other than sludge)	44.9	Textiles	2.6	Garden, yard and park waste	0.0	Glass, plastic, metal, other inert waste	30.7
Waste type <i>j</i>	W_j (% wet waste)														
Wood and wood products	4.7														
Pulp, paper and cardboard (other than sludge)	17.1														
Food, food waste, beverages and tobacco (other than sludge)	44.9														
Textiles	2.6														
Garden, yard and park waste	0.0														
Glass, plastic, metal, other inert waste	30.7														
Justification of choice of data or description of measurement methods and procedures applied	-														
Purpose of Data	Calculation of baseline emissions														
Comments	No composition analysis for MSW disposed at the Içara landfill is currently available.														

Data / Parameter	$EF_{EL,grid,y}$
Data unit	tCO ₂ /MWh
Description	CO ₂ emission factor for grid-sourced electricity in year <i>y</i>
Source of data	Applicable conservative default values as per the CDM methodological tool "Baseline, project and/or leakage emissions"

	from electricity consumption and monitoring of electricity generation” (version 03.0) (by following option A.2 of the underlying methodological tool).
Value applied	1.3 (for consumption of grid-sourced electricity by the project activity) 0.25 (for electricity exported by the project activity through the electricity grid)
Justification of choice of data or description of measurement methods and procedures applied	Data is determined as per applicable guidance of the CDM methodological tool “Baseline, project and/or leakage emissions from electricity consumption and monitoring of electricity generation” (version 03.0).
Purpose of Data	Calculation of baseline emissions and project emissions
Comments	<p>The ex-ante determined default value for $EF_{EL,grid,y}$ is to be used for the determination of</p> <ul style="list-style-type: none"> - Baseline emissions for electricity generation ($BE_{EC,y}$) - Project emissions due to the consumption of electricity by the project activity ($PE_{EC,y}$) <p>While applying option A.2 as per Scenario C.III of the CDM methodological tool “Baseline, project and/or leakage emissions from electricity consumption and monitoring of electricity generation”³⁹.</p>

Data / Parameter	WBM
Data unit	%
Description	Weighting of build margin emissions factor
Source of data	Applicable default value as per the CDM methodological tool “Tool to calculate the emission factor for an electricity system” (version 07.0)

³⁹ While applying option A.1 as per the CDM methodological tool “Baseline, project and/or leakage emissions from electricity consumption and monitoring of electricity generation” (version 03.0), $EF_{EL,grid,y}$ will be determined ex-post as the CO₂ Combined Margin emission factor for the National Electricity Grid of Brazil ($EF_{grid,CM,y}$). Applicable value(s) will be directly also or alternatively determined as the applicable conservative default value(s) as per option A.2 of the same CDM methodological tool which are selected ex-ante.

Value applied	0.50 (50%) during the 1 st 7-year crediting period
Justification of choice of data or description of measurement methods and procedures applied	The applicable value for the 1 st crediting period of a VCS project activity as per the CDM methodological tool “Tool to calculate the emission factor for an electricity system” (version 07.0) is selected.
Purpose of Data	Calculation of project emissions and baseline emissions.
Comments	-

Data / Parameter	Wom
Data unit	%
Description	Weighting of operating margin emissions factor
Source of data	Applicable default value as per the CDM methodological tool “Tool to calculate the emission factor for an electricity system” (version 07.0)
Value applied	0.50 (50%) during the 1 st 7-year crediting period
Justification of choice of data or description of measurement methods and procedures applied	The applicable value for the 1 st crediting period of a VCS project activity as per the CDM methodological tool “Tool to calculate the emission factor for an electricity system” (version 07.0) is selected.
Purpose of Data	Data is used for determination of project emissions due to the consumption of electricity by the proposed VCS project activity.
Comments	Calculation of project emissions and baseline emissions.

Data / Parameter	EF _{CO2,BL,HG,j}
Data unit	t CO ₂ /TJ
Description	CO ₂ emission factor of the fossil fuel type used for heat generation by equipment type j in the baseline
Source of data	Table 1.4 of Chapter 1 of Vol. 2 (Energy) of the 2006 IPCC Guidelines on National GHG Inventories
Value applied	54.300

Justification of choice of data or description of measurement methods and procedures applied	-
Purpose of Data	Data is used for determination of baseline emissions due to the heat generation of the proposed VCS project activity.
Comments	Calculation of baseline emissions.

Data / Parameter	NCV _{CH4}
Data unit	TJ/t CH ₄
Description	Net calorific value of methane at reference conditions
Source of data	CDM baseline and monitoring methodology ACM0001 (version 19.0) – Flaring or use of Landfill Gas
Value applied	0.0504
Justification of choice of data or description of measurement methods and procedures applied	-
Purpose of Data	Data is used for determination of project emissions due to the heat generation of the proposed VCS project activity.
Comments	Calculation of baseline emissions.

Data / Parameter	fd _{CH4,HG,j,default}
Data unit	-
Description	Default value for the fraction of methane destroyed when used for heat generation equipment type j
Source of data	The values for boilers and air heaters are based on default values provided in the 2006 IPCC Guidelines (Tier 3 approach for Chapter 2: Stationary Combustion of Volume 2: Energy Use).
Value applied	1

Justification of choice of data or description of measurement methods and procedures applied	-
Purpose of Data	Data is used for determination of project emissions due to the heat generation of the proposed VCS project activity.
Comments	Applicable to calculating $F_{CH_4, HG, dest, j, y}$ using equation (29) in section 4.1.

5.2 Data and Parameters Monitored

Data / Parameter	Management of SWDS
Data unit	Dimensionless
Description	Management of the SWDS
Source of data	<p>Monitoring performed by the project participants and/or appointed 3rd party. The design and operational conditions of the solid waste disposal site (SWDS) (Içara landfill) will be annually monitored on the basis of different sources, including <i>inter alia</i>:</p> <ul style="list-style-type: none"> - Original construction and operational design of the landfill - Technical specifications and requirements for the management of the landfill - Applicable local or national regulations dealing with management and operation of existing landfills <p>Any occurred or planned relevant change in terms of management of the landfill will be reported and justified.</p>
Description of measurement methods and procedures to be applied	<p>Original construction and operational design of the Içara landfill should be confirmed as not being modified along the project's operational lifetime. This is to ensure that no practice aiming to increase methane generation in the landfill occurs after the implementation of the proposed VCS project activity. As required by the applied CDM baseline and monitoring methodology ACM0001 (version 19.0), any change in the management of the Içara landfill after the implementation of the proposed VCS project activity should be justified by referring to technical or regulatory specifications.</p>

Frequency of monitoring/recording	Annually
Value applied	<p>No estimated value is required for the determination of ex-ante estimation of emission reduction to be achieved by the proposed VCS project activity.</p> <p>Baseline emissions of methane from the SWDS ($BE_{CH_4,y}$) are ex-ante estimated by estimating the amount of methane which is destroyed by the proposed VCS project activity through combustion of collected LFG in the project's flare(s) and/or engine-generator sets (methane destruction device(s)) in year y ($F_{CH_4,PJ,y} = F_{CH_4,flared,y} + F_{CH_4,EL,y}$) as a function of ex-ante estimated values for efficiency of the LFG capture system to be installed as part of the proposed VCS project activity (η_{PJ}) as well as ex-ante estimations for the amount of methane in the LFG that is generated from the SWDS in the baseline scenario in year y ($BE_{CH_4,SWDS,y}$) by applying applicable guidance of the CDM methodological tool "Emissions from solid waste disposal sites" (version 08.1) and considering aspects/characteristics of the landfill.</p>
Monitoring equipment	No equipment/instrument is expected to be used to monitor the data/parameter.
QA/QC procedures to be applied	Not applicable.
Purpose of data	Calculation of baseline emissions
Calculation method	-
Comments	-

Data / Parameter	$V_{t,wb,j}$
Data unit	m ³ wet gas/h
Description	Volumetric flow of LFG stream in time interval t on a wet basis for j (where j is the LFG delivery pipeline to the flare and/or to each engine-generator set).

Source of data	Measurements/monitoring performed by the project proponent. Measured as part of the operation of the proposed VCS project activity by applying appropriate LFG flow meters.
Description of measurement methods and procedures to be applied	Volumetric flow measurement of collected LFG should always refer to the actual LFG absolute pressure and LFG temperature. Use of measuring instrument/equipment with recordable electronic signal (analogical or digital) is assumed.
Frequency of monitoring/recording	Continuous measurements will be recorded and reported with an every-minute frequency.
Value applied	<p>No estimated value is required for the determination of ex-ante estimation of emission reduction to be achieved by the proposed VCS project activity.</p> <p>Baseline emissions of methane from the SWDS ($BE_{CH_4,y}$) are ex-ante estimated by estimating the amount of methane which is destroyed by the proposed VCS project activity through combustion of collected LFG in the project's flare(s) and/or engine-generator sets (methane destruction device(s)) in year y ($F_{CH_4,PJ,y} = F_{CH_4,flared,y} + F_{CH_4,EL,y}$) as a function of ex-ante estimated values for efficiency of the LFG capture system to be installed as part of the proposed VCS project activity (η_{PJ}) as well as ex-ante estimations for the amount of methane in the LFG that is generated from the SWDS in the baseline scenario in year y ($BE_{CH_4,SWDS,y}$) by applying applicable guidance of the CDM methodological tool "Emissions from solid waste disposal sites" (version 08.1) and considering aspects/characteristics of the landfill.</p>
Monitoring equipment	Measurements/monitoring performed by the project proponent. Measured as part of the operation of the proposed VCS project activity by applying appropriate LFG flow meters.
QA/QC procedures to be applied	<p>Periodic calibration events for the LFG flow meters will be performed by using a reference primary device provided by a third party independent accredited calibration laboratory. Calibration events will be performed in a frequency as per instrument specifications and/or instrument manufacturer's recommendations.</p> <p>Monitoring equipment/instrument(s) will be subject to a regular maintenance and testing regime in accordance to appropriate</p>

	national / international standards/requirements and/or best practice. Spare instrument(s) may be kept.
Purpose of data	Calculation of baseline emissions
Calculation method	-
Comments	This parameter will be monitored in case Options B or C of the “Tool to determine the mass flow of a greenhouse gas in a gaseous stream” (version 03.0) are applied for the determination of $F_{CH_4,flared,y}$ and/or $F_{CH_4,EL,y}$.

Data / Parameter	$V_{t,db,j}$
Data unit	m ³ dry gas/h
Description	Volumetric flow of LFG stream in time interval t on a dry basis for j (where j is the LFG delivery pipeline to the flare and/or to each engine-generator set).
Source of data	Measurements/monitoring performed by the project proponent. Measured as part of the operation of the proposed VCS project activity by applying appropriate LFG flow meters.
Description of measurement methods and procedures to be applied	Volumetric flow measurement of collected LFG should always refer to the actual LFG absolute pressure and LFG temperature. Use of measuring instrument/equipment with recordable electronic signal (analogical or digital) is assumed.
Frequency of monitoring/recording	Continuous measurements will be recorded and reported with an every-minute frequency.
Value applied	No estimated value is required for the determination of ex-ante estimation of emission reduction to be achieved by the proposed VCS project activity. Baseline emissions of methane from the SWDS ($BE_{CH_4,y}$) are ex-ante estimated by estimating the amount of methane which is destroyed by the proposed VCS project activity through combustion of collected LFG in the project’s flare(s) and/or engine-generator sets (methane destruction device(s)) in year y ($F_{CH_4,PJ,y} = F_{CH_4,flared,y} + F_{CH_4,EL,y}$) as a function of ex-ante estimated

	values for efficiency of the LFG capture system to be installed as part of the proposed VCS project activity (η_{PJ}) as well as ex-ante estimations for the amount of methane in the LFG that is generated from the SWDS in the baseline scenario in year y ($BE_{CH_4,SWDS,y}$) by applying applicable guidance of the CDM methodological tool “Emissions from solid waste disposal sites” (version 08.1) and considering aspects/characteristics of the landfill.
Monitoring equipment	Measurements/monitoring performed by the project proponent. Measured as part of the operation of the proposed VCS project activity by applying appropriate LFG flow meters.
QA/QC procedures to be applied	Periodic calibration events for the LFG flow meters will be performed by using a reference primary device provided by a third party independent accredited calibration laboratory. Calibration events will be performed in a frequency as per instrument specifications and/or instrument manufacturer’s recommendations. Monitoring equipment/instrument(s) will be subject to a regular maintenance and testing regime in accordance to appropriate national / international standards/requirements and/or best practice. Spare instrument(s) may be kept.
Purpose of data	Calculation of baseline emissions
Calculation method	-
Comments	This parameter will be monitored in case Option A of the CDM methodological tool “Tool to determine the mass flow of a greenhouse gas in a gaseous stream” (version 03.0) is applied for the determination of $F_{CH_4,flared,y}$ and/or $F_{CH_4,EL,y}$.

Data / Parameter	$V_{CH_4,t,db,j}$
Data unit	m^3CH_4/m^3 dry gas
Description	Volumetric fraction of CH_4 in the collected LFG in time interval t on a dry basis for j (where j is the LFG delivery pipeline to the flare and/or to each engine-generator set).

Source of data	<p>Measurements/monitoring performed by the project participants.</p> <p>Measured as part of the operation of the proposed VCS project activity by applying an appropriate continuous CH₄ content gas analyzer.</p>
Description of measurement methods and procedures to be applied	<p>Measurements to be performed by appropriate continuous gas analyzer(s) operating in dry-basis. Volumetric flow measurement should always refer to the actual pressure and temperature.</p> <p>Use of measuring instrument/equipment with recordable electronic signal (analogical or digital) is assumed.</p>
Frequency of monitoring/recording	<p>Continuous measurements will be recorded and reported with an every-minute frequency.</p>
Value applied	<p>No estimated value is required for the determination of ex-ante estimation of emission reduction to be achieved by the proposed VCS project activity.</p> <p>Baseline emissions of methane from the SWDS ($BE_{CH_4,y}$) are ex-ante estimated by estimating the amount of methane which is destroyed by the proposed VCS project activity through combustion of collected LFG in the project's flare(s) and/or engine-generator sets (methane destruction device(s)) in year y ($F_{CH_4,PJ,y} = F_{CH_4,flared,y} + F_{CH_4,EL,y}$) as a function of ex-ante estimated values for efficiency of the LFG capture system to be installed as part of the proposed VCS project activity (η_{PJ}) as well as ex-ante estimations for the amount of methane in the LFG that is generated from the SWDS in the baseline scenario in year y ($BE_{CH_4,SWDS,y}$) by applying applicable guidance of the CDM methodological tool "Emissions from solid waste disposal sites" (version 08.1) and considering aspects/characteristics of the landfill.</p>
Monitoring equipment	<p>Measurements/monitoring performed by the project participants.</p> <p>Measured as part of the operation of the proposed VCS project activity by applying an appropriate continuous CH₄ content gas analyzer.</p>
QA/QC procedures to be applied	<p>Periodic calibration events in the continuous CH₄ content gas analyzer(s) will be performed by utilization of calibration span gas with certified CH₄ content (for span checking/adjustment). Utilization of an inert calibration gas (e.g. N₂) will also occur (for span checking/adjustment). All calibration gases (span gases)</p>

	<p>must have a certificate provided by the gas supplier and must be under their validity period.</p> <p>Periodic calibration events will be performed in a frequency as per instrument specifications and/or instrument manufacturer's recommendations.</p> <p>Monitoring equipment/instrument(s) will be subject to a regular maintenance and testing regime in accordance to appropriate national / international standards/requirements and/or best practice.</p> <p>Spare instrument(s) may be kept.</p>
Purpose of data	Calculation of baseline emissions
Calculation method	-
Comments	<p>This parameter will be monitored in case Option B of the “Tool to determine the mass flow of a greenhouse gas in a gaseous stream” (version 03.0) is applied for the determination of $F_{CH_4,flared,y}$ and/or $F_{CH_4,EL,y}$.</p> <p>This parameter may be monitored in case Options A or D of the CDM methodological “Tool to determine the mass flow of a greenhouse gas in a gaseous stream” (version 03.0) are applied instead.</p>

Data / Parameter	$V_{CH_4,t,wb,j}$
Data unit	m^3CH_4/m^3 dry gas
Description	Volumetric fraction of CH_4 in the collected LFG in time interval t on a wet basis for j (where j is the LFG delivery pipeline to the flare and/or to each engine-generator set).
Source of data	<p>Measurements/monitoring performed by the project participants.</p> <p>Measured as part of the operation of the proposed VCS project activity by applying an appropriate continuous CH_4 content gas analyzer.</p>

Description of measurement methods and procedures to be applied	<p>Measurements to be performed by appropriate continuous gas analyzer(s) operating in wet-basis. Volumetric flow measurement should always refer to the actual pressure and temperature.</p> <p>Use of measuring instrument/equipment with recordable electronic signal (analogical or digital) is assumed.</p>
Frequency of monitoring/recording	<p>Continuous measurements will be recorded and reported with an every-minute frequency.</p>
Value applied	<p>No estimated value is required for the determination of ex-ante estimation of emission reduction to be achieved by the proposed VCS project activity.</p> <p>Baseline emissions of methane from the SWDS ($BE_{CH_4,y}$) are ex-ante estimated by estimating the amount of methane which is destroyed by the proposed VCS project activity through combustion of collected LFG in the project's flare(s) and/or engine-generator sets (methane destruction device(s)) in year y ($F_{CH_4,PJ,y} = F_{CH_4,flared,y} + F_{CH_4,EL,y}$) as a function of ex-ante estimated values for efficiency of the LFG capture system to be installed as part of the proposed VCS project activity (η_{PJ}) as well as ex-ante estimations for the amount of methane in the LFG that is generated from the SWDS in the baseline scenario in year y ($BE_{CH_4,SWDS,y}$) by applying applicable guidance of the CDM methodological tool "Emissions from solid waste disposal sites" (version 08.1) and considering aspects/characteristics of the landfill.</p>
Monitoring equipment	<p>Measurements/monitoring performed by the project participants.</p> <p>Measured as part of the operation of the proposed VCS project activity by applying an appropriate continuous CH_4 content gas analyzer.</p>
QA/QC procedures to be applied	<p>Periodic calibration events in the continuous CH_4 content gas analyzer(s) will be performed by utilization of calibration span gas with certified CH_4 content (for span checking/adjustment). Utilization of an inert calibration gas (e.g. N_2) will also occur (for span checking/adjustment). All calibration gases (span gases)</p>

	<p>must have a certificate provided by the gas supplier and must be under their validity period.</p> <p>Periodic calibration events will be performed in a frequency as per instrument specifications and/or instrument manufacturer's recommendations.</p> <p>Monitoring equipment/instrument(s) will be subject to a regular maintenance and testing regime in accordance to appropriate national / international standards/requirements and/or best practice.</p> <p>Spare instrument(s) may be kept.</p>
Purpose of data	Calculation of baseline emissions
Calculation method	-
Comments	<p>This parameter will be monitored in case Option C of the "Tool to determine the mass flow of a greenhouse gas in a gaseous stream" (version 03.0) is applied for the determination of $F_{CH_4, flared, y}$ and/or $F_{CH_4, EL, y}$.</p> <p>This parameter may be monitored in case Options A or D of the CDM methodological "Tool to determine the mass flow of a greenhouse gas in a gaseous stream" (version 03.0) are applied instead.</p>

Data / Parameter	$M_{t, db, j}$
Data unit	kg/h
Description	Mass flow of the LFG stream in time interval t on dry basis for j (where j is the LFG delivery pipeline to the flare and/or to each engine-generator set).
Source of data	<p>Measurements/monitoring performed by the project proponent.</p> <p>Measured as part of the operation of the proposed VCS project activity by applying appropriate LFG mass flow meters.</p>
Description of measurement methods	Continuous measurements to be performed by applying appropriate mass flow meter operating in dry-basis. Mass flow measurement should always refer to the actual pressure and

and procedures to be applied	<p>temperature (calculated based on the wet basis flow measurement plus water concentration measurement).</p> <p>Instruments with recordable electronic signal (analogical or digital) are required.</p>
Frequency of monitoring/recording	<p>Continuous measurements will be recorded and reported with an every-minute frequency.</p>
Value applied	<p>No estimated value is required for the determination of ex-ante estimation of emission reduction to be achieved by the proposed VCS project activity.</p> <p>Baseline emissions of methane from the SWDS ($BE_{CH_4,y}$) are ex-ante estimated by estimating the amount of methane which is destroyed by the proposed VCS project activity through combustion of collected LFG in the project's flare(s) and/or engine-generator sets (methane destruction device(s)) in year y ($F_{CH_4,PJ,y} = F_{CH_4,flared,y} + F_{CH_4,EL,y}$) as a function of ex-ante estimated values for efficiency of the LFG capture system to be installed as part of the proposed VCS project activity (η_{PJ}) as well as ex-ante estimations for the amount of methane in the LFG that is generated from the SWDS in the baseline scenario in year y ($BE_{CH_4,SWDS,y}$) by applying applicable guidance of the CDM methodological tool "Emissions from solid waste disposal sites" (version 08.1) and considering aspects/characteristics of the landfill.</p>
Monitoring equipment	<p>Measurements/monitoring performed by the project proponent.</p> <p>Measured as part of the operation of the proposed VCS project activity by applying appropriate LFG mass flow meters.</p>
QA/QC procedures to be applied	<p>Periodic calibration events for the LFG mass flow meters will be performed by using a reference primary device provided by a third party independent accredited calibration laboratory. Calibration events will be performed in a frequency as per instrument specifications and/or instrument manufacturer's recommendations.</p> <p>Monitoring equipment/instrument(s) will be subject to a regular maintenance and testing regime in accordance to appropriate national / international standards/requirements and/or best practice.</p> <p>Spare instrument(s) may be kept.</p>

Purpose of data	Calculation of baseline emissions
Calculation method	-
Comments	This parameter will be monitored in case Option D of the CDM methodological tool “Tool to determine the mass flow of a greenhouse gas in a gaseous stream” (version 03.0) is applied for the determination of $F_{CH_4,flared,y}$ and/or $F_{CH_4,EL,y}$.

Data / Parameter	T_t
Data unit	K ⁴⁰
Description	Temperature of the LFG stream in time interval t
Source of data	Measurements/monitoring performed by the project proponent. Measured as part of the operation of the proposed VCS project activity by applying appropriate LFG temperature sensor(s).
Description of measurement methods and procedures to be applied	Measured to determine the density of methane p_{CH_4} . No separate monitoring of LFG temperature is necessary when using LFG flow meters that automatically measure temperature and pressure, expressing LFG volumes in normalized cubic meters (by considering standard temperature and pressure (STP) conditions). Instruments with recordable electronic signal (analogical or digital) are required.
Frequency of monitoring/recording	Continuous measurements will be recorded and reported with an every-minute frequency.
Value applied	No estimated value is required for the determination of ex-ante estimation of emission reduction to be achieved by the proposed VCS project activity. Baseline emissions of methane from the SWDS ($BE_{CH_4,y}$) are ex-ante estimated by estimating the amount of methane which is destroyed by the proposed VCS project activity through combustion of collected LFG in the project's flare(s) and/or engine-generator sets (methane destruction device(s)) in year y ($F_{CH_4,PJ,y} = F_{CH_4,flared,y} + F_{CH_4,EL,y}$) as a function of ex-ante estimated values for efficiency of the LFG capture system to be installed as

⁴⁰ Measurements for T_t may be recorded and reported in °C. Under such circumstance, recorded/reported data in °C will be converted to Kelvin (K) (in order to also being recorded/reported in K).

	part of the proposed VCS project activity (η_{PI}) as well as ex-ante estimations for the amount of methane in the LFG that is generated from the SWDS in the baseline scenario in year y ($BE_{CH_4,SWDS,y}$) by applying applicable guidance of the CDM methodological tool “Emissions from solid waste disposal sites” (version 08.1) and considering aspects/characteristics of the landfill.
Monitoring equipment	Measurements/monitoring performed by the project proponent. Measured as part of the operation of the proposed VCS project activity by applying appropriate LFG temperature sensor(s). Instruments with recordable electronic signal (analogical or digital) are required.
QA/QC procedures to be applied	Periodic calibration events for the LFG temperature sensor(s) will be performed by using a reference primary device provided by a third party independent accredited calibration laboratory. Calibration events will be performed in a frequency as per instrument specifications and/or instrument manufacturer’s recommendations. Monitoring equipment/instrument(s) will be subject to a regular maintenance and testing regime in accordance to appropriate national / international standards/requirements and/or best practice. Spare instrument(s) may be kept.
Purpose of data	Calculation of baseline emissions
Calculation method	-
Comments	In case of measurements for the applicable LFG flow parameter are automatically converted and recorded in normalized cubic meters (by considering standard temperature and pressure (STP) conditions), monitoring of this parameter may not be required except if the applicability condition related to the gaseous stream flow temperature being below 60°C is adopted. Under this circumstance, this parameter shall be monitored continuously to assure the applicability condition is indeed met.
Data / Parameter	P_t

Data unit	Pa ⁴¹
Description	Pressure of the LFG stream in time interval t
Source of data	Measurements/monitoring performed by the project proponent. Measured as part of the operation of the proposed VCS project activity by applying appropriate LFG pressure sensor(s).
Description of measurement methods and procedures to be applied	Measured to determine the density of methane p_{CH_4} . No separate monitoring of LFG pressure is necessary when using LFG flow meters that automatically measure temperature and pressure, expressing LFG volumes in normalized cubic meters (by considering standard temperature and pressure (STP) conditions). Instruments with recordable electronic signal (analogical or digital) are required.
Frequency of monitoring/recording	Continuous measurements will be recorded and reported with an every-minute frequency.
Value applied	No estimated value is required for the determination of ex-ante estimation of emission reduction to be achieved by the proposed VCS project activity. Baseline emissions of methane from the SWDS ($BE_{CH_4,y}$) are ex-ante estimated by estimating the amount of methane which is destroyed by the proposed VCS project activity through combustion of collected LFG in the project's flare(s) and/or engine-generator sets (methane destruction device(s)) in year y ($F_{CH_4,PJ,y} = F_{CH_4,flared,y} + F_{CH_4,EL,y}$) as a function of ex-ante estimated values for efficiency of the LFG capture system to be installed as part of the proposed VCS project activity (η_{PJ}) as well as ex-ante estimations for the amount of methane in the LFG that is generated from the SWDS in the baseline scenario in year y ($BE_{CH_4,SWDS,y}$) by applying applicable guidance of the CDM methodological tool "Emissions from solid waste disposal sites" (version 08.1) and considering aspects/characteristics of the landfill.

⁴¹ Depending on installed measurement instrument, measurements for P_t may be recorded and reported in mbar. Under such circumstance, recorded/reported data in mbar will be converted into Pascal (Pa) (in order to be also recorded and reported in Pa).

Monitoring equipment	<p>Measurements/monitoring performed by the project proponent.</p> <p>Measured as part of the operation of the proposed VCS project activity by applying appropriate LFG pressure sensor(s).</p> <p>Instruments with recordable electronic signal (analogical or digital) are required.</p>
QA/QC procedures to be applied	<p>Periodic calibration events for the LFG pressure sensor(s) will be performed by using a reference primary device provided by a third party independent accredited calibration laboratory. Calibration events will be performed in a frequency as per instrument specifications and/or instrument manufacturer's recommendations.</p> <p>Monitoring equipment/instrument(s) will be subject to a regular maintenance and testing regime in accordance to appropriate national / international standards/requirements and/or best practice.</p> <p>Spare instrument(s) may be kept.</p>
Purpose of data	Calculation of baseline emissions
Calculation method	-
Comments	In case of measurements for the applicable LFG flow parameter are automatically converted and recorded in normalized cubic meters (by considering standard temperature and pressure (STP) conditions), monitoring of this parameter may not be required.

Data / Parameter	$p_{H_2O,t,Sat}$
Data unit	Pa
Description	Saturation pressure of H ₂ O at temperature T_t in time interval t
Source of data	Data as per the literature " <i>Fundamentals of Classical Thermodynamics</i> "; Authors: Gordon J. Van Wylen, Richard E. Sonntag and Borgnakke; 4 ^o Edition 1994. Published by John Wiley & Sons, Inc.
Description of measurement methods and procedures to be applied	This parameter is solely a function of the LFG stream temperature T_t and can be found at above-referenced literature for a total pressure equal to 101,325 Pa.

Frequency of monitoring/recording	-
Value applied	<p>No estimated value is required for the determination of ex-ante estimation of emission reduction to be achieved by the proposed VCS project activity.</p> <p>Baseline emissions of methane from the SWDS ($BE_{CH_4,y}$) are ex-ante estimated by estimating the amount of methane which is destroyed by the proposed VCS project activity through combustion of collected LFG in the project's flare(s) and/or engine-generator sets (methane destruction device(s)) in year y ($F_{CH_4,PJ,y} = F_{CH_4,flared,y} + F_{CH_4,EL,y}$) as a function of ex-ante estimated values for efficiency of the LFG capture system to be installed as part of the proposed VCS project activity (η_{PJ}) as well as ex-ante estimations for the amount of methane in the LFG that is generated from the SWDS in the baseline scenario in year y ($BE_{CH_4,SWDS,y}$) by applying applicable guidance of the CDM methodological tool "Emissions from solid waste disposal sites" (version 08.1) and considering aspects/characteristics of the landfill.</p>
Monitoring equipment	-
QA/QC procedures to be applied	-
Purpose of data	Calculation of baseline emissions
Calculation method	-
Comments	-

Data / Parameter	$EC_{PJ,grid,y}$
Data unit	MWh
Description	Amount of grid electricity consumed by the project activity during the year y
Source of data	Measured as part of the operation of the proposed VCS project activity by applying appropriate electricity meter(s).
Description of measurement methods	Authorized electricity meter(s) may be used. Measurement records will be cross-checked against available electricity

and procedures to be applied	consumption receipts/invoices (e.g. issued by the local electricity distribution company, if applicable). The parameter $EC_{PJ,y}$ is equivalent to the parameter $EG_{EC,y}$ as indicated in the CDM baseline and monitoring methodology ACM0001 (version 19.0).
Frequency of monitoring/recording	Continuous measurements will be aggregated automatically. Accumulated measurement records will be reported at least once a month.
Value applied	It is estimated that the proposed VCS project activity will consume 2,820 MWh of grid-sourced electricity per year. In the context of the ex-ante estimation of emission reductions to be achieved by the proposed VCS project activity, it is considered that the project's electricity demand will be met entirely by imports of grid-sourced electricity.
Monitoring equipment	Authorized electricity meter(s) may be used. Measurement records will be cross-checked against available electricity consumption receipts/invoices (e.g., issued by the local electricity distribution company, if applicable).
QA/QC procedures to be applied	<p>Periodic calibration events will be performed in a frequency as per instrument specifications and/or instrument manufacturer's recommendations.</p> <p>Monitoring equipment/instrument(s) will be subject to a regular maintenance and testing regime in accordance to appropriate national / international standards/requirements and/or best practice.</p> <p>Spare instrument(s) may be kept.</p>
Purpose of data	Calculation of project emissions
Calculation method	-
Comments	The value considered in the context of the ex-ante estimation of emission reductions was selected based on the probable nameplate power output for the centrifugal blowers to be installed as part of the proposed VCS project activity. Centrifugal blowers are the most electricity intensive equipment to be installed as part of the proposed VCS project activity. Also, as a conservative assumption, it is considered that the proposed VCS project activity will operate 24 hours a day along its lifetime. Measurement

	records will be cross-checked against available receipts/invoices/reports for imports and/or purchase of grid-sourced electricity.
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Data / Parameter	$EC_{BL,y}$
Data unit	MWh
Description	Amount of electricity generated using LFG by the project activity in year y
Source of data	Measured as part of the operation of the proposed VCS project activity by applying appropriate electricity meter(s).
Description of measurement methods and procedures to be applied	Authorized electricity meter(s) may be used. The parameter $EC_{BL,y}$ is equivalent to the parameter $EG_{PJ,y}$ as indicated in ACM0001 (version 19.0). Measurement records will be cross-checked against available electricity sales receipts/invoices issued by the local electricity commercialization/distribution company.
Frequency of monitoring/recording	Continuous measurements will be aggregated automatically. Accumulated measurement records will be reported at least once a month.
Value applied	It is estimated that the proposed VCS project activity will generate 3,084 MWh of electricity per year
Monitoring equipment	Authorized electricity meter(s) may be used.
QA/QC procedures to be applied	<p>Periodic calibration events will be performed in a frequency as per instrument specifications and/or instrument manufacturer's recommendations.</p> <p>Monitoring equipment/instrument(s) will be subject to a regular maintenance and testing regime in accordance to appropriate</p>

	<p>national / international standards/requirements and/or best practice.</p> <p>Spare instrument(s) may be kept.</p> <p>Measurement records will be cross-checked against available electricity sales receipts/invoices issued by the local electricity commercialization/distribution company.</p>
Purpose of data	Calculation of baseline emissions
Calculation method	-
Comments	-

Data / Parameter	$EF_{grid,OM,y} = EF_{grid,OM-DD,y}$
Data unit	tCO ₂ /MWh
Description	Operation margin CO ₂ emission factor in year y = Dispatch data analysis operating margin CO ₂ emission factor in year y.
Source of data	Data will be determined as per applicable guidance for dispatch data analysis operating margin CO ₂ emission factor as per Option A.1 of the CDM methodological tool “Tool to calculate the emission factor for an electricity system” (version 07.0).
Description of measurement methods and procedures to be applied	Data will be determined as per applicable guidance for dispatch data analysis operating margin CO ₂ emission factor as per applicable guidance of the CDM methodological tool “Tool to calculate the emission factor for an electricity system” (version 07.0).
Frequency of monitoring/recording	Yearly
Value applied	<p>0.5985</p> <p>The selected value considered for all years encompassed by the 7-year crediting period of the proposed VCS project activity in the context of the ex-ante estimation of emission reductions</p>

	<p>represents the value calculated by the DNA of Brazil and valid for year 2021 (the most recent annual value available).</p> <p>Data is made available online:</p> <p>https://www.gov.br/mcti/pt-br/acompanhe-o-mcti/sirene/dados-e-ferramentas/fatores-de-emissao</p>
Monitoring equipment	-
QA/QC procedures to be applied	-
Purpose of data	Calculation of baseline emissions and project emissions
Calculation method	-
Comments	

Data / Parameter	$EF_{grid,BM,y}$
Data unit	tCO ₂ /MWh
Description	Build margin CO ₂ emission factor in year y
Source of data	Data will be determined as per applicable guidance of the CDM methodological tool “Tool to calculate the emission factor for an electricity system” (version 07.0).
Description of measurement methods and procedures to be applied	Data will be determined as per applicable guidance of the CDM methodological tool “Tool to calculate the emission factor for an electricity system” (version 07.0).
Frequency of monitoring/recording	Yearly
Value applied	0.0540
	The selected value considered for all years encompassed by the 7-year crediting period of the proposed VCS project activity in the context of the ex-ante estimation of emission reductions

	<p>represents the value calculated by the DNA of Brazil and valid for year 2021 (the most recent annual value available).</p> <p>Data is made available online:</p> <p>https://www.gov.br/mcti/pt-br/acompanhe-o-mcti/sirene/dados-e-ferramentas/fatores-de-emissao</p>
Monitoring equipment	-
QA/QC procedures to be applied	-
Purpose of data	Calculation of baseline emissions and project emissions
Calculation method	-
Comments	

Data / Parameter	$Op_{j,h}$
Data unit	-
Description	Operation of the equipment that consumes LFG (engine-generator sets of the electricity generation infrastructure)
Source of data	Measured as part of the operation of the proposed VCS project activity.
Description of measurement methods and procedures to be applied	<p>For each equipment unit j using the LFG monitor that the plant is operating in hour h by the monitoring any one or more of the following three parameters:</p> <p>(a) Temperature. Determine the location for temperature measurements and minimum operational temperature based on manufacturer's specifications of the burning equipment.</p>

	<p>Document and justify the location and minimum threshold in the VCS PD;</p> <p>(b) Flame. Flame detection system is used to ensure that the equipment is in operation;</p> <p>(c) Products generated. Monitor the generation of steam for the case of boilers and air-heaters and glass for the case of glass melting furnaces. This option is not applicable to brick kilns.</p> <p>$Op_{j,h} = 0$ when:</p> <p>(a) One of more temperature measurements are missing or below the minimum threshold in hour h (instantaneous measurements are made at least every minute);</p> <p>(b) Flame is not detected continuously in hour h (instantaneous measurements are made at least every minute);</p> <p>(c) No products are generated in the hour h.</p> <p>Otherwise, $Op_{j,h} = 1$</p>
Frequency of monitoring/recording	Hourly.
Value applied	<p>No estimated value is required for the determination of ex-ante estimation of emission reduction to be achieved by the proposed VCS project activity.</p> <p>Baseline emissions of methane from the SWDS ($BE_{CH_4,y}$) are ex-ante estimated by estimating the amount of methane which is destroyed by the proposed VCS project activity through combustion of collected LFG in the project's flare(s) and/or engine-generator sets (methane destruction device(s)) in year y ($F_{CH_4,PJ,y} = F_{CH_4,flared,y} + F_{CH_4,EL,y}$) as a function of ex-ante estimated values for efficiency of the LFG capture system to be installed as part of the proposed VCS project activity (η_{PJ}) as well as ex-ante estimations for the amount of methane in the LFG that is generated from the SWDS in the baseline scenario in year y ($BE_{CH_4,SWDS,y}$) by applying applicable guidance of the CDM methodological tool "Emissions from solid waste disposal sites" (version 08.1) and considering aspects/characteristics of the landfill.</p>
Monitoring equipment	-

QA/QC procedures to be applied	-
Purpose of data	Calculation of baseline emissions
Calculation method	-
Comments	In the particular case of the proposed VCS project activity the only equipment/infrastructure that promotes utilization of LFG are the engine-generator sets of the electricity generation infrastructure.

Data / Parameter	Flame_m
Data unit	Flame status “on” or flame status “off”
Description	Flame detection of flare in the minute <i>m</i>
Source of data	Measurements/monitoring for each operational flare performed by the project participants. Whenever, flame is detected in the flare, flame status “on” is attributed. Whenever, flame is not detected in the flare, flame status “off” is attributed.
Description of measurement methods and procedures to be applied	Measure for each operational flare using a fixed installation optical flame detector: Ultraviolet detector or Infra-red or both.
Frequency of monitoring/recording	Once per minute.
Value applied	<p>No estimated value is required for the determination of ex-ante estimation of emission reduction to be achieved by the proposed VCS project activity.</p> <p>Baseline emissions of methane from the SWDS ($BE_{CH_4,y}$) are ex-ante estimated by estimating the amount of methane which is destroyed by the proposed VCS project activity through combustion of collected LFG in the project’s flare(s) and/or engine-generator sets (methane destruction device(s)) in year <i>y</i> ($F_{CH_4,PJ,y} = F_{CH_4,flared,y} + F_{CH_4,EL,y}$) as a function of ex-ante estimated values for efficiency of the LFG capture system to be installed as part of the proposed VCS project activity (η_{PJ}) as well as ex-ante estimations for the amount of methane in the LFG that is generated from the SWDS in the baseline scenario in year <i>y</i> ($BE_{CH_4,SWDS,y}$) by applying applicable guidance of the CDM</p>

	methodological tool “Emissions from solid waste disposal sites” (version 08.1) and considering aspects/characteristics of the landfill.
Monitoring equipment	Measure for each operational flare using a fixed installation optical flame detector: Ultraviolet detector or Infra-red or both.
QA/QC procedures to be applied	Equipment shall be maintained and calibrated in accordance with manufacturer’s recommendations.
Purpose of data	Calculation of baseline emissions
Calculation method	-
Comments	<p>Applicable to the flare(s). The condition will be regularly monitored for the high temperature open flare.</p> <p>Periodic calibration events will be performed in the instruments by a third party independent accredited calibration laboratory in a frequency as per instrument specifications and/or instrument manufacturer’s recommendations.</p> <p>Monitoring equipment/instrument(s) will be subject to a regular maintenance and testing regime in accordance to appropriate national / international standards/requirements and/or best practice.</p> <p>Spare instrument(s) may be kept.</p>

Data / Parameter	Maintenance
Data unit	Calendar dates
Description	Maintenance events completed in year y as monitored by the project participants.
Source of data	Measurements/monitoring performed by the project participants.
Description of measurement methods and procedures to be applied	Record the date that maintenance events were completed in year y. Records of maintenance logs must include all aspects of the maintenance including the details of the person(s) undertaking the work, parts replaced, or needing to be replaced, source of replacement parts, serial numbers and calibration certificates.

Frequency of monitoring/recording	Annual
Value applied	<p>No estimated value is required for the determination of ex-ante estimation of emission reduction to be achieved by the proposed VCS project activity.</p> <p>Baseline emissions of methane from the SWDS ($BE_{CH_4,y}$) are ex-ante estimated by estimating the amount of methane which is destroyed by the proposed VCS project activity through combustion of collected LFG in the project's flare(s) and/or engine-generator sets (methane destruction device(s)) in year y ($F_{CH_4,PJ,y} = F_{CH_4,flared,y} + F_{CH_4,EL,y}$) as a function of ex-ante estimated values for efficiency of the LFG capture system to be installed as part of the proposed VCS project activity (η_{PJ}) as well as ex-ante estimations for the amount of methane in the LFG that is generated from the SWDS in the baseline scenario in year y ($BE_{CH_4,SWDS,y}$) by applying applicable guidance of the CDM methodological tool "Emissions from solid waste disposal sites" (version 08.1) and considering aspects/characteristics of the landfill.</p>
Monitoring equipment	-
QA/QC procedures to be applied	Records must be kept in a maintenance log for two years beyond the life of the flare.
Purpose of data	Calculation of baseline emissions
Calculation method	-
Comments	-

Data / Parameter	$TDL_{grid,y}$
Data unit	-
Description	Average technical transmission and distribution losses for providing electricity to the grid and/or for grid sourced electricity consumed by the proposed VCS project activity
Source of data	Use of recent, accurate and reliable data available within the host country or selection of applicable default values as per Option A of the CDM methodological tool "Baseline, project and/or leakage

	emissions from electricity consumption and monitoring of electricity generation” (version 03.0) or use of recent, accurate and reliable data available within the host country.
Description of measurement methods and procedures to be applied	<p>The CDM methodological tool “Baseline, project and/or leakage emissions from electricity consumption and monitoring of electricity generation” (version 03.0) defines, as alternative, default value of 20% for project consumption sources (applicable for determination of project emissions due to consumption of grid-sourced electricity by the proposed VCS project activity) and default value of 3% for baseline electricity consumption sources (applicable for the determination of baseline emissions for electricity generation by the proposed VCS project activity).</p> <p>The selection of these default values is under conformance with applicable guidance of the CDM baseline and monitoring methodology ACM0001 (version 19.0).</p> <p>While transmission and distribution sources applicable for both grid-sourced electricity to be consumed by the proposed VCS project activity and for electricity generation by the proposed VCS project activity (equivalent to electricity consumption of baseline electricity consumption sources when applying the underlying tool) do not fit under Scenario B and/or Scenario C (case II) of the such tool, the selected 20% value for $TDL_{grid,import,y}$ and 3% values for $TDL_{grid,export,y}$ are thus under conformance with applicable guidance of the CDM methodological tool.</p> <p>The selection of 20% value for $TDL_{grid,import,y}$ and 3% value for $TDL_{grid,export,y}$ meets applicable guidance for Scenarios A and C (cases I and III) of the CDM methodological tool “Baseline, project and/or leakage emissions from electricity consumption and monitoring of electricity generation” (version 03.0) (whichever of these scenarios are applicable for the particular case of the proposed VCS project activity).</p> <p>It is relevant to note that as per the project design, the amount of electricity to be consumed by the proposed VCS project activity (project electricity consumption sources) to which scenario C of the CDM methodological tool “Baseline, project and/or leakage emissions from electricity consumption and monitoring of electricity generation” (version 03.0) refers is smaller than the so-called electricity consumption of baseline electricity consumption sources ($EC_{BL,k,y}$) as per such methodological tool (where $EC_{BL,k,y}$</p>

	<p>in the tool is equivalent to the net amount of electricity generated using LFG in year y ($EG_{PJ,y}$) as defined by ACM0001 (version 19.0)).</p> <p>In summary, the proposed VCS project activity generates more electricity than it requires for its operation, with the largest amount of generated electricity being exported through the electricity grid the proposed VCS project activity is connected to. Under these particular conditions, also considering the 3% default value for electricity imported by the proposed VCS project activity (through the electricity grid the proposed VCS project activity is connected to) in thesis would represent an acceptable alternative. However, as a conservative approach, the generic 20% default value of the CDM methodological tool “Baseline, project and/or leakage emissions from electricity consumption and monitoring of electricity generation” (version 03.0) applicable for project consumption sources is selected. This approach results in higher project emissions, thus reducing emission reductions to be achieved by the proposed VCS project activity accordingly.</p>
Frequency of monitoring/recording	Annually. In the absence of data from the relevant year, most recent figures should be used, but not older than 5 years.
Value applied	<p>3% (for generated electricity exported through the electricity grid the project activity is connected to ($TDL_{grid,export,y}$))</p> <p>20% (for electricity imported by the project activity through the electricity grid the project activity is connected to ($TDL_{grid,import,y}$))</p>
Monitoring equipment	-
QA/QC procedures to be applied	-
Purpose of data	Calculation of baseline emissions and project emissions.
Calculation method	-
Comments	-

Data / Parameter	Status of biogas destruction device(s)
Data unit	-

Description	Operational status of biogas destruction device(s)
Source of data	Not applicable.
Description of measurement methods and procedures to be applied	<p>Monitoring and documenting may be undertaken through monitoring of the operation status of the flare(s) and the engine-generators set of the project's electricity generation infrastructure in order to demonstrate the actual destruction of methane in such installed biogas destruction device(s).</p> <p>Emission reductions will not accrue for periods in which the underlying destruction device(s).</p>
Frequency of monitoring/recording	Continuous measurements will be recorded and reported with a least every minute frequency.
Value applied	<p>Not applicable. No estimated value is required for the determination of ex-ante estimation of emission reduction to be achieved by the proposed VCS project activity.</p> <p>Baseline emissions of methane from the SWDS ($BE_{CH_4,y}$) are ex-ante estimated by estimating the amount of methane which is destroyed by the proposed VCS project activity through combustion of collected LFG in the project's flare(s) and/or engine-generator sets (methane destruction device(s)) in year y ($F_{CH_4,PJ,y} = F_{CH_4,flared,y} + F_{CH_4,EL,y}$) as a function of ex-ante estimated values for efficiency of the LFG capture system to be installed as part of the proposed VCS project activity (η_{PJ}) as well as ex-ante estimations for the amount of methane in the LFG that is generated from the SWDS in the baseline scenario in year y ($BE_{CH_4,SWDS,y}$) by applying applicable guidance of the CDM methodological tool "Emissions from solid waste disposal sites" (version 08.1) and considering aspects/characteristics of the landfill.</p>
Monitoring equipment	-
QA/QC procedures to be applied	Not applicable.
Purpose of data	Calculation of baseline emissions
Calculation method	-
Comments	Monitoring records for the monitoring parameter "Flame detection of flare in the minute m " ($Flame_m$) may be considered for the case

of the flare(s). Monitoring the operational status of the engine-generator sets by embedded electronics of the sets may also be considered.

5.3 Monitoring Plan

General monitoring:

The following instruments/equipment will be used to monitor required data along the lifetime of the proposed VCS project activity (depending on the applied measurement options and calculation approaches - to be chosen ex-post)⁴²:

Instrument or Source of data	Measurement option	Data monitored		
Appropriate volumetric or mass flow meter(s) (one individual LFG flow meter for each operational high temperature open flare and/or each operational engine-generator set with separated measurement data being recorded and reported for each one of these methane destruction devices)	A	Volume flow – dry basis; Volumetric fraction dry or wet basis	$V_{t,db,j}$	Volumetric flow of LFG stream j in time interval t on a dry basis (in m ³ dry gas/h). j = LFG delivery pipeline to each operative high temperature open flare and/or each operative engine-generator set (i.e. each installed methane destruction device)
	B	Volume flow – wet basis; Volumetric fraction dry basis	$V_{t,wb,j}$	Volumetric flow of LFG stream j in time interval t on a wet basis (in m ³ dry gas/h). j = LFG delivery pipeline to each operative high temperature open flare and/or each operative engine-generator set (i.e. each installed methane destruction device)

⁴² Measurement options defined in the CDM methodological tool “Tool to determine the mass flow of a greenhouse gas in a gaseous stream” (version 03.0) when referring to “Adequate volumetric or mass flow meter(s)” and defined in the CDM methodological tool “Project emissions from flaring” (version 04.0) in other cases. Different measurement options are indeed defined in the CDM methodological tool “Tool to determine the mass flow of a greenhouse gas in a gaseous stream” (version 03.0) when referring to “Adequate volumetric or mass flow meter (s)”. The applicable guidance of the CDM methodological tool “Project emissions from flaring” (version 04.0) also refers to different measurement and calculation options.

	C	Volume flow – wet basis; Volumetric fraction wet basis	$V_{t,wb,j}$	Volumetric flow of LFG stream j in time interval t on a wet basis (in m^3 wet gas/h). j = LFG delivery pipeline to each operative high temperature open flare and/or each operative engine-generator set (i.e. each installed methane destruction device)
	D	Mass flow – dry basis; Volumetric fraction dry or wet basis	$M_{t,db,j}$	Mass flow of LFG stream j in time interval t on a dry basis (in kg/h). j = LFG delivery pipeline to each operative high temperature open flare and/or each operative engine-generator set (i.e. each installed methane destruction device)
Continuous CH ₄ content gas analyser unit	-		$V_{CH_4,t,db/wb,j}$	Volumetric fraction of methane on the LFG stream directed to the flare(s) and/or to the internal combustion gas engines in a time interval t on a dry or wet basis (in m^3 CH ₄ /m ³ dry or wet gas)
LFG pressure sensor	-		P_t	Pressure of the LFG stream directed to the flare(s) and/or to each operative engine-generator set in time interval t (in Pa or mbar) Note: P_t may not be monitored when using LFG flow meters that automatically consider and measures LFG temperature and LFG pressure, thus expressing LFG volumetric or mass flows in normalized units
LFG temperature sensor	-		T_t	Temperature of the LFG stream directed to the flare(s) and/or

			<p>to each operative engine-generator set in time interval t (in K or °C)</p> <p>Note: T_t may not be monitored when using LFG flow meters that automatically consider and measures LFG temperature and LFG pressure, thus expressing LFG volumetric or mass flows in normalized units.</p>
Not based on measurements. Monitoring performed in the context of operation/monitoring for the proposed VCS project activity (based on calculations)	-	$P_{H2O,t,Sat}$	<p>Saturation pressure of H₂O at temperature T_t in time interval t.</p> <p>This parameter is solely a function of the LFG stream temperature T_t and can be found at referenced literature.</p>
Electricity meters	-	$EC_{P,y}$	Amount of grid electricity consumed by the project activity in year y (in MWh)
		$EC_{BL,y}$	Amount of electricity generated using LFG by the project activity in year y (in MWh)
Not based on measurements. Monitoring performed in the context of operation/monitoring for the proposed VCS project activity (based on calculations)	-	$EF_{grid, OM,y} = EF_{grid, OM-DD,y}$	<p>Operation margin CO₂ emission factor in year y = Dispatch data analysis operating margin CO₂ emission factor in year y. (in tCO₂/MWh). Data will be determined as per applicable guidance for dispatch data analysis operating margin CO₂ emission factor of the methodological tool “Tool to calculate the emission factor for an electricity system” (version 07.0).</p>

		EF_{grid,BM,y}	Build margin CO ₂ emission factor in year y (in tCO ₂ /MWh). Data will be determined as per applicable guidance of the methodological tool “Tool to calculate the emission factor for an electricity system” (version 07.0).
Not based on measurements performed in the context of operation/monitoring for the proposed VCS project activity	-	Management of SWDS	<p>Management of SWDS</p> <p>The design and operational conditions of the landfill will be annually monitored on the basis of different sources, including inter alia:</p> <ul style="list-style-type: none"> - Original design of the landfill; - Technical specifications for the management of the landfill; - Applicable local or national regulations
Meter or equipment electronics.	-	Op_{j,h}	<p>Operation of the equipment that consumes LFG (engine-generators sets). For each engine-generator set <i>j</i> combusting LFG, it will be continuously monitored whether the equipment is operating in hour <i>h</i> by monitoring any one the following sub-parameters/conditions:</p> <ul style="list-style-type: none"> - Amount of electricity generated in hour <i>h</i> - Operational status of the engine-generator set during each hour <i>h</i>.
Optical flame detector (using ultra violet or	A or B.1	Flame_m	Flame detection of flare in the minute <i>m</i> (Flame “on” or Flame “off”).

infra-red technology or both			For the installed high temperature open flare(s), continuous monitoring of flame detection through use of appropriate installation (e.g. optical flame detector (using ultra violet or infra-red technology or both).
Records from the project participants gathered as part of the operation of the proposed VCS project activity.	B.1	Maintenance	Maintenance events completed in year y (Calendar dates) for the high temperature open flare(s) combusting LFG. For the high temperature open flare, record the date when maintenance events are performed in year y. Records of maintenance logs will include all aspects of the maintenance including the details of the person(s) undertaking the work, parts replaced/repared, or needing to be replaced, source of replacement parts, serial numbers and related calibration certificates.
Not based on measurements	Calculated or application of default value	TDL_{grid,y}	Use of recent, accurate and reliable data available within the host country or selection of the applicable default value as per the methodological tool “Baseline, project and/or leakage emissions from electricity consumption and monitoring of electricity generation” (version 03.0).
Project participants	-	Status of biogas destruction device	Operational status of biogas destruction device. The same procedures as adopted for monitoring

			parameter $Flame_m$ (in the case of the flare(s)) and for parameter $Op_{j,h}$ (in the case of engine-generator sets). For installed high temperature open flare(s), continuous monitoring of flame detection through use of appropriate installation (e.g., optical flame detector (using ultra violet or infrared technology or both). For installed engine-generators sets, continuous monitoring of operational status signal in each unit.
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During the lifetime of the proposed VCS project activity, all continuously measured LFG related parameters as well as measurements related to the exhaust gas of the flare(s) (temperature in the exhaust gas of the flare(s)) and parameters related to flare operational conditions of the flare(s) and/or engine-generator set(s) (i.e. status of the methane destruction device(s)) will all be recorded electronically via an appropriate data logger / data acquisition system (to be located within the site boundary).

The data logger / data acquisition system will have the capability to record all data in a safe and reliable manner (thus ensuring the required data reliability and validity). Data recording and reporting frequency for these parameters will be at least every minute.

Records of electricity generated by the proposed VCS project activity as well as records of electricity consumed by the proposed VCS project activity will also be recorded electronically via an appropriate data logger / data control / data acquisition system (to be located within the site boundary). Data from invoices of commercialization of generated electricity and consumption of grid-sourced electricity (issued by local electricity transmission/commercialization company and/or electricity purchaser) may also be used as cross-checking.

By the use of appropriate software application, recorded monitoring data will be regularly retrieved, aggregated and reported in order to be considered in the context of calculations of emission reduction achieved by the proposed VCS project activity.

Monitoring records available in the data logger / data acquisition system might be regularly retrieved remotely by modem or directly on site. If automatic data logging by the logger / data acquisition system fails, measurement data might be recorded manually (whenever it is possible). If data is not properly recorded or cannot be retrieved, no emissions reductions will be claimed

for the period encompassing such data recording/reporting failure or conservative emission reduction determination measure will be applied, if applicable.

All monitoring data will be recorded and backed-up in a central database. As per the applicable monitoring procedure, data records will be summarized into emission reduction calculations prior to each periodic VCS verification. All data recorded by the data logger / data acquisition system will be made available to the Validation and Verification Body (VVB) responsible for each periodic verification. This will ensure that data integrity and reliability for related monitoring data.

Procedures for handling non-conformances with the validated monitoring plan will also be in place.

As per the monitoring procedure to be adopted by the project proponent UniCarbo Energia e Biogás, Ltda., access to monitoring data will be restricted and controlled. All monitoring records will be kept archived until at least two years after the end of the crediting period or at least two years after the last issuance of VCU's for the proposed VCS project activity, whichever occurs later.

It will be the responsibility of the appointed monitoring team manager to ensure that all monitoring data is properly measured and recorded as part of operation of the proposed VCS project activity.

Technical specifications for monitoring instruments/equipment (e.g., manufacturer, model, serial numbers, accuracy, etc.) will be detailed in the Monitoring Reports for each periodic verification.

Maintenance and calibration for monitoring instruments/equipment and project's equipment/components in general:

During the lifetime of the proposed VCS project activity, all maintenance service and routines will include all preventive and corrective actions necessary for ensuring good functioning of all project related equipment, such as:

- Visual control of the equipment state and real-time check of displayed parameters,
- Cleaning up the equipment and the sensors,
- Lubrication and greasing,
- Replacement or overhauling of defective parts (including regular welding service in the HDPE pipelines and manifolds, testing and replacement of components from the engine-generator sets, etc.).
- Calibration events in monitoring instruments/equipment will be periodically and appropriately performed as per applicable frequency, procedures and methods established or recommended by instrument/ equipment manufacturer, applicable national/international standards and/or best practice, as available.

General malfunction of equipment: if monitoring instruments/equipment or project's equipment/components present failure or malfunction, applicable repair or replacement actions are carried out. Spare units for some of the monitoring instruments/equipment may be kept on site.

Project's operational and management structure:

An appropriate project's operational and management structure is to be made available as part of the operation of the proposed VCS project activity during its lifetime.

The project's operational and management structure is to rely on trained staff with responsibilities clearly defined. All collaborators and employees involved with operation of project and/or monitoring are to be trained internally and/or externally. Training efforts may include *inter alia*:

- a) General competence development about LFG generation and collection.
- b) Review of equipment operational principles and captors.
- c) Maintenance and calibration requirements for project's related equipment.
- d) Procedures for monitoring data gathering and handling.
- e) Emergency and safety procedures.
- f) General competence development about methane destruction through combustion of LFG in high temperature open flare.
- g) General competence development about utilization of LFG as gaseous fuel for electricity

The monitoring plan is to be implemented and operationalized during the lifetime of the proposed VCS project activity by reflecting the best practice in terms of monitoring efforts for LFG collection and destruction/utilization project-based initiatives under VCS.

Monitoring of the management of the landfill:

As required by the applied CDM baseline and monitoring methodology ACM0001 (version 19.0), the design and operational conditions of the Içara landfill will be monitored along the lifetime of the proposed VCS project activity on the basis of different sources, including *inter alia*:

- Original design of the landfill;
- Technical specifications for the management of the Içara landfill;
- Applicable local or national regulations

During the lifetime of the proposed VCS project activity, original operational design of the landfill should be confirmed not to be modified in order to ensure that no practice to increase methane

generation at the landfill have been occurring, when compared to the landfill management and operation condition prior to implementation of the proposed VCS project activity. As required by the applied CDM baseline and monitoring methodology ACM0001 (version 19.0), any change in the management of the landfill after the implementation of the proposed VCS project activity should be justified by referring to technical or regulatory specifications and impacts of such changes in the determination of baseline emissions should in this case be taken into account appropriately. Such monitoring requirement is to be used for the determination/confirmation of baseline emissions and/or confirmation of the project's implementation as described in the VCS PD (in terms of operation and management conditions of the landfill from which LFG is combusted). Further monitoring details are included in Section 4.2 (under parameter "Management of SWDS").