## ICFPA/NCASI Spreadsheets for Calculating GHG Emissions from Pulp and Paper Manufacturing

# Workbook Version 2.1, for USDOE 1605(b) Voluntary Reporting of Greenhouse Gases Program – with NCASI Data Entry Forms

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## NCASI Tools for Calculating Greenhouse Gas (GHG) Emissions from Pulp and Paper Manufacturing – Workbook Version 2.1, for USDOE 1605(b) Voluntary Reporting of Greenhouse Gases Program – Enhanced Data Entry Forms

## Introduction

The software described in this users' manual is an aid to developing emissions estimates using the methods in the report *Calculation tools for estimating greenhouse gas emissions from pulp and paper mills, Version 1.0* (available at www.ncasi.org). It is recommended that the report be reviewed prior to using this software to develop emissions estimates.

This version of the calculation tools requires use of Microsoft<sup>®</sup> Excel<sup>®</sup> 97 or a later version in order for the data entry forms to function. Because this version of the calculation tools may place demands on computer memory, it is recommended that the user close unnecessary applications before using the tools. In some situations, use of these tools on a computer with the Windows<sup>®</sup> NT operating system or on a computer with limited RAM (memory) may be problematic.

This program has been developed by the International Council of Forest and Paper Associations (ICFPA) with the assistance of the National Council for Air and Stream Improvement, Inc. (NCASI), a forest products industry environmental research organization.

These tools are intended to facilitate the calculation of direct  $CO_2$ ,  $CH_4$ , and  $N_2O$  emissions from pulp and paper mills and ancillary operations. It also addresses indirect emissions attributable to the purchase of electricity and/or steam.

This document and the software it describes are to be used in conjunction with three additional documents:

- 1) *Calculation tools for estimating greenhouse gas emissions from pulp and paper mills*, available at www.ncasi.org (hereinafter referred to as the Calculation Tools Report)
- 2) Corporate GHG Accounting and Reporting: Corporate Inventory Module, available at www.ghgprotocol.org
- 3) Instructions for Form EIA-1605 Voluntary Reporting of Greenhouse Gases, for Data through 2002, available from USDOE: http://www.eia.doe.gov/oiaf/1605/techassist.html

Most sections of this document include references to background information contained in the Calculation Tools Report.

This program includes significant amounts of material copied, with permission, from the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD) calculation tools. Intellectual property rights of the WRI and WBCSD calculation tools belong to WRI and WBCSD.

If you have questions or comments, please contact Brad Upton, NCASI, PO Box 458, Corvallis, OR 97339, USA; e-mail: bupton@ncasi.org; phone: 541-752-8801; fax: 541-752-8806.

## **User Agreement**

By using the Spreadsheets and associated materials in any manner, the User agrees to the following terms of this agreement:

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- 2) Acknowledgement: The User agrees to acknowledge WRI, WBCSD, ICFPA, and NCASI for their roles in developing the Spreadsheets whenever the User authors reports or publications based in whole or in part on the use of the Spreadsheets.
- 3) Disclaimer: These Spreadsheets and associated materials have been prepared with a high degree of expertise and professionalism, and it is believed that the Spreadsheets provide a useful and accurate approach for calculating greenhouse gas emissions. However, the organizations involved in their development, including WRI, WBCSD, ICFPA, and NCASI, collectively and individually, do not warrant these Spreadsheets for any purpose, nor do they make any representations regarding their fitness for any use or purpose whatsoever. Each User agrees to decide if, when, and how to use the Spreadsheets, and does so at his or her sole risk. Under no circumstances shall WRI, WBCSD, ICFPA, or NCASI be liable for any damages, including incidental, special or consequential damages, arising from the use of these Spreadsheets or an inability to use them.
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## Overview

This version of the calculation tools incorporates data entry forms which were designed to facilitate entry of data expressed in a variety of units, and to automate some of the steps required to estimate GHG emissions.

When the Excel file containing the calculation tools is opened, the user may be asked to enable or disable macros. The data entry forms incorporated into this version of the calculation tools will not function without macros enabled. Therefore, if asked, the user should enable macros in order to take advantage of the data entry forms.

After enabling macros, an introduction window will be displayed. The introduction provides basic information regarding the calculation tools and contact information for NCASI personnel involved in the development of the tools.

After the introduction window, a user agreement is displayed. After reading the user agreement, select [Accept Conditions]<sup>1</sup> if the agreement is accepted. Selecting [Decline] will terminate the program and close Excel.

After accepting the terms of the user agreement, the Operations in Inventory form will be displayed. This four page form provides a place to describe the operational boundaries of the emissions inventory. After completing the operational boundary section the main data entry forms will be displayed. Data can be entered into the forms in any order desired. Buttons on the data entry forms can be used to access specific form pages, which are numbered. The following data entry form pages are included in this version of the calculation tools:

- 1. Stationary Combustion Sources for entering data for combustion units such as boilers, turbines, IR dryers, etc.
- 2. Transportation Sources for entering data associated with transportation sources
- 3. Other Mobile Sources for entering data associated with other, non-transportation mobile sources, such as harvesting equipment
- 4. Landfills for entering data associated with landfills receiving mill wastes
- 5. Anaerobic WWT for entering data associated with anaerobic wastewater treatment facilities receiving mill wastewaters
- 6. Make-Up Carbonates for entering data on consumption rates of makeup chemicals consumed in the pulp mill
- 7. CO<sub>2</sub> Imports & Exports for entering data associated with imports or exports of CO<sub>2</sub> (e.g., to precipitated calcium carbonate plants)
- 8. Energy Imports for entering data related to imports of electricity and steam (or hot water)
- 9. Energy Exports for entering data related to exports of electricity and steam (or hot water)
- **10. Finish** provides a series of commands related to saving, editing, and printing the data inputs and results of the inventory

Once one of the above listed data entry forms has been selected (and is displayed on the screen) data, including emission source descriptions, fuel types consumed, specific fuels and quantities consumed, and units of measurement are selected or entered in drop down boxes or text boxes. Emission factors can be selected by pressing [Select Emission Factors]. The user is given the choice of using default emission factors drawn from the instructions for the DOE Voluntary Reporting program, or entering fuel- or mill-specific custom emission factors. Default emission factors used for each source type can be reviewed in the source-specific worksheet of the underlying spreadsheet. Each sheet also incorporates an [Info/Help] button that, when selected, displays additional information related to data entry in the particular sheet from which the button was selected, and a reference to background information on the emissions calculations contained in the Calculation Tools Report. The information contained in the remainder of this document.

The TransportationSources, Other Mobile Sources, Landfills, and Anaerobic WWT data forms provide the capability to identify the fraction of total emissions claimed as direct for each emission source included in the inventory. For example, if a transportation fleet is owned by another company but the emissions are to be included in the emissions inventory, zero should be entered as the fraction claimed as direct for this particular fleet (because the fleet is not owned or

<sup>&</sup>lt;sup>1</sup> Brackets [] indicate buttons that can be selected when using the calculations tools.

controlled by the company developing the emissions inventory). In this manner, the emissions estimate for this fleet will be characterized as indirect emissions. A value between zero and one must be entered for each emission source in these four data forms.

Most of the data entry sheets also have buttons which are used to enter the data typed or selected in the data entry form into the underlying calculation tools spreadsheet, or to view or edit data already entered into the spreadsheet. [Enter Data] enables a window that displays the data as entered along with the data converted to measurement units required by the underlying spreadsheet. This display provides options for either accepting or editing the entered data. [View Source Table] displays a window containing the contents of the source category emissions calculation table, reflecting data already entered for this source category. The Source Table display also provides an option to edit data already written to the spreadsheet. [View Summary Table] enables a window which displays the inventory summary table.

The data entry forms also include [Close Data Entry Form]. When this button is selected the source category page of the underlying spreadsheet corresponding to the last accessed data entry form will be displayed. This button may be useful for viewing the spreadsheet after data entry has been completed. The data entry forms may also be closed by clicking [X] at the top right corner of the form.

The completed spreadsheet contains the data entered in the forms, with fuel consumption data and emission factors converted to units of MMBtu (HHV) and lb GHG/MMBtu (HHV), and the completed GHG emissions inventory. The several source-specific pages within the worksheet can be viewed, as can the Summary Table worksheet which contains a summary of the inventory. The Supporting Info. on Biomass worksheet contains information on emissions of climate neutral  $CO_2$  from biomass combustion. The Raw Data Log worksheet contains the data entered into the data entry forms in the measurement units used during data entry. This sheet may be particularly useful for quality checking the data entered and for recalling the custom emission factors used (if any). The Energy Factors worksheet contains several conversion factors and emission factors used by the program and should not be modified.

Most of the worksheets of the calculation tools spreadsheet also include [Open Data Entry Form] which, when selected, re-opens the form for additional data entry. Furthermore, if data entry errors are identified when viewing any of the source-specific worksheets of the spreadsheet or when inspecting the raw data log, these entries can be deleted, the data entry forms re-opened, and the corrected data entered (see the section on manual entry of "other" fuels and modifications to existing data entries).

In addition, [Clear Spreadsheet] is available from the Finish data entry form. It clears any data in the underlying calculation tools spreadsheet and any raw data in the raw data log of the underlying spreadsheet. This button may be useful if the user wishes to start the data entry process over from a "clean slate," or if a file containing a previously completed emission inventory is to be used to begin a new inventory. [Save Spreadsheet] on the Finish form can be used to save the file. Selecting [Save Spreadsheet] activates the "save as" dialog box of Excel, and thus enables changing the file name or storage location if desired.

## **Data Entry**

#### **Operations in Inventory**

Use this form to describe the operational boundaries of the greenhouse gas (GHG) inventory (Section 5 in the Calculation Tools Report contains additional background information). Enter text into each of the fields on the first page of this four page form, then select [Next] to proceed to the next page of the Operations in Inventory form. Entering data into the Operations in Inventory forms will overwrite any entries already made to the spreadsheet. Entries previously made can be modified from the spreadsheet at any time, or can be overwritten with new entries from the Operations in Inventory data entry forms. Select the operations that will be included in the inventory and select [Next] to proceed. Select [Finish] on the fourth page of the form to proceed to the main data entry forms.

After selecting [Finish] on the fourth page of the Operations in Inventory form, the main data entry forms will be displayed. The buttons at the top of the main data entry form contain descriptions of the types of sources that can be entered on each of the pages. The pages of data entry forms can be accessed in any order, and it is not necessary to enter data on all of the pages. For example, if transportation sources are not to be included within the operational boundaries of the inventory, the Transportation Sources pages can be left blank.

## Stationary Combustion Sources (Button 1)

Use this page to enter data associated with stationary combustion devices such as boilers, recovery furnaces, lime kilns and calciners, direct fired turbines, direct fired dryers, and any other stationary combustion sources that are fired with fossil fuel or biomass (Sections 8 and 9 in the Calculation Tools Report contains additional background information). Although carbon dioxide emissions from burning biomass (such as hogged wood fuel, bark, spent pulping liquors, WWTP residuals, etc.) are considered climate neutral and are not included in GHG inventories, methane and nitrous oxide emissions from biomass combustion sources page. If so desired, emissions of climate neutral CO<sub>2</sub> from biomass combustion can be estimated from data entered here, with the results of the calculations written to the Supporting Info on Biomass worksheet of the underlying spreadsheet (these emissions will not be included in the inventory results).

Enter the combustion source name and select the type of fuel being burned (e.g., liquid fossil fuel, biomass fuel, etc.) from the list of options in the drop down box within the Step 1 frame. For combustion devices burning more than one type of fuel in the period of interest for the inventory (e.g., boilers burning both fuel oil and natural gas), data on each fuel must be entered separately. In this case, the combustion source name can include a description of the fuel for which data are being entered (e.g., the source name could include "Boiler 1 natural gas").

In Step 2, select the specific fuel being burned and the measurement units of the fuel (e.g., million BTU HHV, US tons, etc.) in the drop down boxes within the frame. If the fuel of interest does not appear in the drop down box, the data must be entered manually (see the section on manual entry of "other" fuels and modifications to existing data entries). Enter the quantity of

fuel burned. For pulping liquors, mass units pertain to the quantities of liquor solids rather than total liquor weight. For wood-based fuels, mass units pertain to the quantities of dry solids in the fuel rather than the total mass of wet fuel.

The Step 3 frame includes a button that will display a form used to select or enter emission factors for the fuel, and a series of windows that will display the factors once selected. [Select Emission Factors Here] will display the Emission Factor Selection Form. For each GHG, select whether you wish to use the default emission factor (default CO<sub>2</sub> emission factors are drawn from the instructions for reporting emissions to the DOE Voluntary Reporting program) or if you prefer to enter a custom emission factor using the radio buttons within the Step 3 frame. If, after selecting default for a GHG factor, the display box remains blank, there is no default factor for that particular GHG corresponding to the fuel chosen. When using a custom emission factor, enter the numerical value of the factor, then select the associated units in the drop down box.

If a biomass fuel was chosen in the main data entry form the emission factor selection display will include the option of calculating climate neutral  $CO_2$  emissions and including the results in the Supporting Info on Biomass worksheet in the underlying spreadsheet (emissions of climate neutral  $CO_2$  from biomass will not be included in the inventory results). If desired, select the button for including these climate neutral emissions.

[Accept Emission Factors] will return you to the main form, with the selected emission factors displayed in the Step 3 frame. If you chose to calculate climate neutral  $CO_2$  emissions from biomass, [Accept Emission Factors] will display a Climate Neutral  $CO_2$  Option Form where a climate neutral  $CO_2$  emission factor can be entered (choose either default or custom). This form also contains a data entry box where quantities of climate neutral  $CO_2$  exported to precipitated calcium carbonate (PCC) plants can be entered. Only one entry per inventory can be made in this box (entry can be made from the Climate Neutral  $CO_2$  Option Form, or directly in the Supporting Info on Biomass worksheet of the underlying spreadsheet). When finished, [Accept] will return you to the main form.

Review the data entries, then click [Enter Data]. A window will display the fuel consumption and emission factors data as entered, along with the data in measurement units converted to those required by the underlying calculation tools spreadsheet. Review the data for errors, then either accept the data as entered by selecting [Accept Data] or elect to edit the data by selecting [Edit Data]. If [Accept Data] is selected the software will write the data to the spreadsheet and return to the data entry forms for additional data entry (data form text boxes will be empty). Alternatively, other sections of the data entry forms can then be accessed. If [Edit Data] is selected the data display window will close and the data entry form will be displayed, containing the data as originally entered by the user. From here the data can be edited (click on [Select Emission Factor Here] in order to modify emission factor entries), then [Enter Data] can be selected to repeat the data review and acceptance/edit choices.

Each source category data entry form also has buttons that can be used to review the emissions calculations for that source category or to view the emissions inventory summary table. [View Source Table] displays a window with the contents of the source category emissions calculation table as contained in the underlying spreadsheet. The source table display window contains two

buttons: [Return to Data Form] and [Go To Source Table]. The latter can be used to access the source table of the underlying spreadsheet (enables manual editing of data, etc.).

From the data entry form, select [View Summary Table] to display a window with the inventory summary table as contained in the underlying spreadsheet. The summary table display window contains three buttons: [Go To Summary Table], [Return to Data Form], and [Print Summary Table]. The first can be used to access the inventory summary table of the underlying spreadsheet.

The data entry form also includes [Close Data Entry Form]. When this button is selected the source category page of the underlying spreadsheet corresponding to the last accessed data entry form will be displayed. This button may be useful for viewing the spreadsheet after data entry has been completed. The data entry forms may also be closed by clicking [X] at the top right corner of the form.

From the underlying spreadsheet view (either the source-specific tables or the summary table) [Open Data Entry Form] can be selected to re-activate the data entry forms and continue data entry.

Up to 25 fuel consumption data entries can be made using this data entry sheet. Note that entering data is not the same as saving the file! The file can be saved from the underlying spreadsheet, or by going to the Finish sheet and selecting [Save Spreadsheet].

When finished entering data for stationary combustion sources, click on another button to exit the stationary combustion sources form. You can return to the stationary sources form to enter more data at any time.

## Transportation Sources (Button 2)

Use this page to enter data associated with transportation sources with fuel consumption data (Section 13 in the Calculation Tools Report contains additional background information).

Enter the transportation source name within the Step 1 frame. Enter the fraction of total emissions claimed as direct for this particular entry. This must be between zero (zero ownership of the emission source, with all emissions considered to be indirect) and one (full ownership of the emission source, with all emissions considered to be direct).

Select the type of fuel being burned (e.g., gasoline, natural gas) from the list of options in the drop down box within the Step 2 frame. Select the measurement units of the fuel (e.g., US gallons, liters) in the appropriate drop down box, then enter the quantity of fuel burned.

The Step 3 frame includes a button that will display a form used to select or enter emission factors for the fuel and a series of windows that will display the factors once selected. [Select Emission Factors Here] will display the Emissions Factors Selection Form. For each GHG, choose whether you wish to use the default emission factor (default CO<sub>2</sub> emission factors are drawn from the instructions for reporting emissions to the DOE Voluntary Reporting program) or if you prefer to enter a custom emission factor using the radio buttons within the Step 3 frame.

If, after selecting default for a GHG factor, the display box remains blank, there is no default factor for that particular GHG corresponding to the fuel chosen. When using a custom emission factor, enter the numerical value of the factor then select the associated units in the drop down box. Clicking [Accept Emission Factors] will return you to the main form, with the selected emission factors displayed in the Step 3 frame.

Review the data entries, then click [Enter Data]. A window will display the data as entered along with the data in measurement units converted to those required by the underlying calculation tools spreadsheet. Review the data for errors, then either accept the data as entered by selecting [Accept Data] or elect to edit the data by selecting [Edit Data]. If [Accept Data] is selected the software will write the data to the spreadsheet and return to the data entry forms for additional data entry (data form text boxes will be empty). Alternatively, other sections of the data entry forms can then be accessed. If [Edit Data] is selected the data display window will close and the data entry form will be displayed, containing the data as originally entered by the user. From here the data can be edited (click on [Select Emission Factor Here] in order to modify emission factor entries), then [Enter Data] can be selected to repeat the data review and acceptance/edit choices.

Each source category data entry form also has buttons that can be used to review the emissions calculations for that source category or to view the emissions inventory summary table. [View Source Table] displays a window with the contents of the source category emissions calculation table as contained in the underlying spreadsheet. The source table display window contains two buttons: [Return to Data Form] and [Go To Source Table]. The latter can be used to access the source table of the underlying spreadsheet (enables manual editing of data, etc.).

From the data entry form, select [View Summary Table] to display a window with the inventory summary table as contained in the underlying spreadsheet. The summary table display window contains three buttons: [Go To Summary Table], [Return to Data Form], and [Print Summary Table]. The first can be used to access the inventory summary table of the underlying spreadsheet.

The data entry form also includes [Close Data Entry Form]. When this button is selected the source category page of the underlying spreadsheet corresponding to the last accessed data entry form will be displayed. This button may be useful for viewing the spreadsheet after data entry has been completed. The data entry forms may also be closed by clicking [X] at the top right corner of the form.

From the underlying spreadsheet view (either the source-specific tables or the summary table) [Open Data Entry Form] can be selected to re-activate the data entry forms and continue data entry.

Up to 25 transportation data entries can be made using this data entry sheet. Note that entering data is not the same as saving the file! The file can be saved from the underlying spreadsheet, or by going to the Finish sheet and selecting [Save Spreadsheet].

When finished entering data for transportation sources, click on another button to exit this form. You can return to the fuel-based transportation sources form to enter more data at any time.

#### Other Mobile Sources (Button 3)

Use this page to enter data associated with mobile, non-transportation sources such as harvesting equipment and non-road vehicles (e.g., fork trucks) (Section 13 in the Calculation Tools Report contains additional background information).

Enter the mobile source name within the Step 1 frame. Enter the fraction of total emissions claimed as direct for this particular entry. This must be between zero (zero ownership of the emission source, with all emissions considered to be indirect) and one (full ownership of the emission source, with all emissions considered to be direct).

Select the type of fuel being burned (e.g., gasoline, natural gas) from the list of options in the drop down box within the Step 2 frame. Select the measurement units of the fuel (e.g., US gallons, liters) in the appropriate drop down box, then enter the quantity of fuel burned in the units selected.

The Step 3 frame includes a button that will display a form used to select or enter emission factors for the fuel and a series of windows that will display the factors once selected. Choose [Select Emission Factors Here] to display the Emission Factor Selection Form. For each GHG, select whether you wish to use the default emission factor (default CO<sub>2</sub> emission factors are drawn from the instructions for reporting emissions to the DOE Voluntary Reporting program) or if you prefer to enter a custom emission factor using the radio buttons within the Step 3 frame. If, after selecting default for a GHG factor, the display box remains blank, there is no default factor for that particular GHG corresponding to the fuel chosen. When using a custom emission factor, enter the numerical value of the factor then select the associated units in the drop down box. Clicking [Accept Emission Factors] will return you to the main form, with the selected emission factors displayed in the Step 3 frame.

Review the data entries, then click [Enter Data]. A window will display the data as entered along with the data in measurement units converted to those required by the underlying calculation tools spreadsheet. Review the data for errors, then either accept the data as entered by selecting [Accept Data] or elect to edit the data by selecting [Edit Data]. If [Accept Data] is selected the software will write the data to the spreadsheet and return to the data entry forms for additional data entry (data form text boxes will be empty). Alternatively, other sections of the data entry forms can then be accessed. If [Edit Data] is selected the data display window will close and the data entry form will be displayed, containing the data as originally entered by the user. From here the data can be edited (click on [Select Emission Factors Here] in order to modify emission factor entries), then [Enter Data] can be selected to repeat the data review and acceptance/edit choices.

Each source category data entry form also has buttons that can be used to review the emissions calculations for that source category or to view the emissions inventory summary table. [View Source Table] displays a window with the contents of the source category emissions calculation table as contained in the underlying spreadsheet. The source table display window contains two buttons: [Return to Data Form] and [Go To Source Table]. The latter can be used to access the source table of the underlying spreadsheet (enables manual editing of data, etc.).

From the data entry form, select [View Summary Table] to display a window with the inventory summary table as contained in the underlying spreadsheet. The summary table display window contains three buttons: [Go To Summary Table], [Return to Data Form], and [Print Summary Table]. The first can be used to access the inventory summary table of the underlying spreadsheet.

The data entry form also includes [Close Data Entry Form]. When this button is selected the source category page of the underlying spreadsheet corresponding to the last accessed data entry form will be displayed. This button may be useful for viewing the spreadsheet after data entry has been completed. The data entry forms may also be closed by clicking [X] at the top right corner of the form.

From the underlying spreadsheet view (either the source-specific tables or the summary table) [Open Data Entry Form] can be selected to re-activate the data entry forms and continue data entry.

Up to 25 mobile non-transportation data entries can be made using this data entry sheet. Note that entering data is not the same as saving the file! The file can be saved from the underlying spreadsheet, or by going to the Finish sheet and selecting [Save Spreadsheet].

When finished entering data for mobile non-transportation sources, click on another button to exit this form. You can return to the mobile non-transportation sources form to enter more data at any time.

## Landfills, General (Button 4)

Use this page to enter data associated with landfills (Section 14 in the Calculation Tools Report contains additional background information).

Select the method to be used for estimating greenhouse gases from the landfill using the radio buttons. Use only one of the following methods for each landfill. The three methods included in these calculation tools are:

Method 1 – Use method 1 to enter data associated with landfills with low permeability caps and effective gas recovery systems where measurements are made of the amounts of gas collected.

Method 2 - Use method 2 to enter data associated with landfills without low permeability caps and effective gas recovery systems, and where the amounts of waste deposited are reasonably constant from year to year and the landfill design has not been changed in ways that would substantially alter landfill gas releases.

Method 3 - Use method 3 to enter data associated with landfills without low permeability caps and effective gas recovery systems, and where the amounts of waste deposited or the character of the wastes or of the landfill may vary from year to year.

#### Landfills, Method 1

Use this page to enter data associated with landfills with low permeability caps and effective gas recovery systems where measurements are made of the amounts of gas collected (Section 14.1 in the Calculation Tools Report contains additional background information).

To enter data, select the Method 1 radio button.

Enter the landfill name or description and the type of waste deposited in the landfill. Enter the fraction of total emissions claimed as direct for this particular entry. This must be between zero (zero ownership of the emission source, with all emissions considered to be indirect) and one (full ownership of the emission source, with all emissions considered to be direct). Enter the quantity of gas collected during the year of interest, and select the units of measurement for the collected gas (e.g., cubic feet) using the drop down list. Enter values for the other landfill parameters.

Review the data entries, then click [Enter Data]. A window will display the data as entered along with the data in measurement units converted to those required by the underlying calculation tools spreadsheet. Review the data for errors, then either accept the data as entered by selecting [Accept Data] or elect to edit the data by selecting [Edit Data]. If [Accept Data] is selected the software will write the data to the spreadsheet and return to the data entry forms for additional data entry (data form text boxes will be empty). Alternatively, other sections of the data entry forms can then be accessed. If [Edit Data] is selected the data display window will close and the data entry form will be displayed, containing the data as originally entered by the user. From here the data can be edited, then [Enter Data] can be selected to repeat the data review and acceptance/edit choices.

Each source category data entry form also has buttons that can be used to review the emissions calculations for that source category or to view the emissions inventory summary table. [View Source Table] displays a window with the contents of the source category emissions calculation table as contained in the underlying spreadsheet. The source table display window contains two buttons: [Return to Data Form] and [Go To Source Table]. The latter can be used to access the source table of the underlying spreadsheet (enables manual editing of data, etc.).

From the data entry form, [View Summary Table] will display a window with the inventory summary table as contained in the underlying spreadsheet. The summary table display window contains three buttons: [Go To Summary Table], [Return to Data Form], and [Print Summary Table]. The first can be used to access the inventory summary table of the underlying spreadsheet.

The data entry form also includes [Close Data Entry Form]. When this button is selected the source category page of the underlying spreadsheet corresponding to the last accessed data entry form will be displayed. This button may be useful for viewing the spreadsheet after data entry has been completed. The data entry forms may also be closed by clicking [X] at the top right corner of the form.

From the underlying spreadsheet view (either the source-specific tables or the summary table) [Open Data Entry Form] can be selected to re-activate the data entry forms and continue data entry.

Up to five landfill entries can be made using this data entry sheet. Note that entering data is not the same as saving the file! The file can be saved from the underlying spreadsheet, or by going to the Finish sheet and selecting [Save Spreadsheet].

When finished entering data for landfills with gas collection systems, click on another button to exit the landfills form, or select a different landfill method using the radio buttons at the top of the page. You can return to the method 1 landfill form to enter more data at any time.

#### Landfills, Method 2

Use this page to enter data associated with landfills without low permeability caps and effective gas recovery systems, and where the amounts of waste deposited are reasonably constant from year to year and the landfill design has not been changed in ways that would substantially alter landfill gas releases (Section 14.2 in the Calculation Tools Report contains additional background information).

To enter data, select the Method 2 radio button.

Enter the landfill name or description and the type of waste deposited in the landfill. Enter the fraction of total emissions claimed as direct for this particular entry. This must be between zero (zero ownership of the emission source, with all emissions considered to be indirect) and one (full ownership of the emission source, with all emissions considered to be direct). Enter the annual deposition amount (assumed to be relatively constant from year to year) and select the measurement units for the deposition amount from the drop down list. Enter values for the other landfill parameters.

Review the data entries, then click [Enter Data]. A window will display the data as entered along with the data in measurement units converted to those required by the underlying calculation tools spreadsheet. Review the data for errors, then either accept the data as entered by selecting [Accept Data] or elect to edit the data by selecting [Edit Data]. If [Accept Data] is selected the software will write the data to the spreadsheet and return to the data entry forms for additional data entry (data form text boxes will be empty). Alternatively, other sections of the data entry forms can then be accessed. If [Edit Data] is selected the data display window will close and the data entry form will be displayed, containing the data as originally entered by the user. From here the data can be edited, then [Enter Data] button can be selected to repeat the data review and acceptance/edit choices.

Each source category data entry form also has buttons that can be used to review the emissions calculations for that source category or to view the emissions inventory summary table. [View Source Table] displays a window with the contents of the source category emissions calculation table as contained in the underlying spreadsheet. The source table display window contains two buttons: [Return to Data Form] and [Go To Source Table]. The latter can be used to access the source table of the underlying spreadsheet (enables manual editing of data, etc.).

From the data entry form, select [View Summary Table] to display a window with the inventory summary table as contained in the underlying spreadsheet. The summary table display window contains three buttons: [Go To Summary Table], [Return to Data Form], and [Print Summary Table]. The first can be used to access the inventory summary table of the underlying spreadsheet.

The data entry form also includes [Close Data Entry Form]. When this button is selected the source category page of the underlying spreadsheet corresponding to the last accessed data entry form will be displayed. This button may be useful for viewing the spreadsheet after data entry has been completed. The data entry forms may also be closed by clicking [X] at the top right corner of the form.

From the underlying spreadsheet view (either the source-specific tables or the summary table) [Open Data Entry Form] can be selected to re-activate the data entry forms and continue data entry.

Up to five landfill entries can be made using this data entry sheet. Note that entering data is not the same as saving the file! The file can be saved from the underlying spreadsheet, or by going to the Finish sheet and selecting [Save Spreadsheet].

When finished entering data for estimating landfill gas emissions via method 2, click on another button to exit the landfills form, or select a different landfill method using the radio buttons at the top of the page. You can return to the method 2 landfill form to enter more data at any time.

#### Landfills, Method 3

Use this page to enter data associated with landfills without low permeability caps and effective gas recovery systems, and where the amounts of waste deposited or the character of the wastes or of the landfill may vary from year to year (Section 14.2 in the Calculation Tools Report contains additional background information).

To enter data, select the Method 3 radio button.

Enter the landfill name or description and the type of waste deposited in the landfill. Enter the first year in which waste was deposited in the landfill, the last year in which waste was deposited in the landfill, and the year for which emissions are to be calculated. Enter the fraction of total emissions claimed as direct for this particular entry. This must be between zero (zero ownership of the emission source, with all emissions considered to be indirect) and one (full ownership of the emission source, with all emissions considered to be direct). Review the information entered, and if correct select [Proceed to Data Entry]. If the information is not correct, select [Reset Landfill Parameters] and re-enter the information.

The program will display the year for which data are to be entered in the box labeled "Year of data for this entry." Enter the amount of waste deposited in the year displayed and select the measurement units for the deposition amount from the drop down list. If you wish to use the default values for the remaining landfill parameters, select [Defaults]. Otherwise, enter values for these other landfill parameters.

Review the data entries, then click [Enter Data] to save the entries for the displayed year in the data arrays of the program. Note that this is not the same as saving the file!

Once [Enter Data] has been selected, the "Year of data for this entry" display will be updated to the next year of the landfill's activity (as entered in the "General information on the landfill" frame). Repeat the data entry steps until the last year of the landfill's activity has been entered, after which the word "Complete" will appear in the "Year of data for this entry" display. At this point the data will automatically be loaded to the spreadsheet. Select [View Spreadsheet] to view the entered data and the results of the calculations.

If the year for which emissions will be calculated is later than the last year in which waste was deposited, values must be entered in the last three data boxes (those requiring fractional entries) for the years between the last deposit and the year of emissions estimation.

Only one landfill can be considered using this method of estimating emissions. If you need to estimate emissions from more than one landfill using method 3, you must use a separate copy of these GHG calculation tools (using a "fresh" computer file) saved under a different file name to estimate emissions from each additional landfill.

When finished entering data for estimating landfill gas emissions via method 3, click on another button to exit the landfills sheet, or select a different landfill method using the radio buttons at the top of the page.

#### Anaerobic WWT, General (Button 5)

Use this page to enter data associated with anaerobic wastewater treatment (WWT) facilities (Section 15 in the Calculation Tools Report contains additional background information). This page is NOT TO BE USED FOR AEROBIC OR AERATED wastewater treatment systems.

To enter data, select the method to be used for estimating greenhouse gases from the anaerobic WWT system using the radio buttons. Use only one of the following methods for each anaerobic WWT system. The two methods included in these calculation tools are:

Method 1 - Use method 1 to enter data associated with anaerobic WWT systems with effective gas recovery systems where measurements are made of the amounts of gas collected. If the gas collection system is highly efficient and all collected gas is burned, the direct GHG emissions can be assumed to be zero.

Method 2 – Use method 2 to enter data associated with anaerobic WWT systems where gas is not collected or the collection efficiency is not known.

#### Anaerobic WWT, Method 1

Use this page to enter data associated with anaerobic WWT systems with effective gas recovery systems where measurements are made of the amounts of gas collected (Section 15.1 in the Calculation Tools Report contains additional background information). If the gas collection

system is highly efficient and all collected gas is burned, the direct GHG emissions can be assumed to be zero.

To enter data, select the Method 1 radio button.

Enter the anaerobic WWT system name or description and the type of waste treated in the system (e.g., whole mill effluent). Enter the fraction of total emissions claimed as direct for this particular entry. This must be between zero (zero ownership of the emission source, with all emissions considered to be indirect) and one (full ownership of the emission source, with all emissions considered to be direct).

Enter the quantity of gas collected during the year of interest, and select the units of measurement for the collected gas (e.g., cubic feet) using the drop down list. Enter values for the other anaerobic wastewater treatment system parameters.

Review the data entries, then click [Enter Data]. A window will display the data as entered along with the data in measurement units converted to those required by the underlying calculation tools spreadsheet. Review the data for errors, then either accept the data as entered by selecting [Accept Data]) or elect to edit the data by selecting [Edit Data]. If [Accept Data] is selected the software will write the data to the spreadsheet and return to the data entry forms for additional data entry (data form text boxes will be empty). Alternatively, other sections of the data entry forms can then be accessed. If [Edit Data] is selected the data display window will close and the data entry form will be displayed, containing the data as originally entered by the user. From here the data can be edited, then [Enter Data] can be selected to repeat the data review and acceptance/edit choices.

Each source category data entry form also has buttons that can be used to review the emissions calculations for that source category or to view the emissions inventory summary table. [View Source Table] displays a window with the contents of the source category emissions calculation table as contained in the underlying spreadsheet. The source table display window contains two buttons: [Return to Data Form] and [Go To Source Table]. The latter can be used to access the source table of the underlying spreadsheet (enables manual editing of data, etc.).

From the data entry form, select [View Summary Table] to display a window with the inventory summary table as contained in the underlying spreadsheet. The summary table display window contains three buttons: [Go To Summary Table], [Return to Data Form], and [Print Summary Table]. The first can be used to access the inventory summary table of the underlying spreadsheet.

The data entry form also includes [Close Data Entry Form]. When this button is selected the source category page of the underlying spreadsheet corresponding to the last accessed data entry form will be displayed. This button may be useful for viewing the spreadsheet after data entry has been completed. The data entry forms may also be closed by clicking [X] at the top right corner of the form.

From the underlying spreadsheet view (either the source-specific tables or the summary table) [Open Data Entry Form] can be selected to re-activate the data entry forms and continue data entry.

Up to five anaerobic wastewater treatment system entries can be made using this data entry sheet. Note that entering data is not the same as saving the file! The file can be saved from the underlying spreadsheet, or by going to the Finish sheet and selecting [Save Spreadsheet].

When finished entering data for anaerobic wastewater treatment systems with gas collection systems, click on another button to exit the anaerobic wastewater treatment sheet or select a different anaerobic wastewater treatment system method using the radio buttons at the top of the page. You can return to the method 1 form to enter more data at any time.

## Anaerobic Wastewater Treatment, Method 2

Use this page to enter data associated with anaerobic wastewater treatment systems where gas is not collected or the collection efficiency is not known (Section 15.2 in the Calculation Tools Report contains additional background information).

To enter data, select the Method 2 radio button.

Enter the anaerobic wastewater treatment system name or description and the type of waste treated in the system (e.g., whole mill effluent). Enter the fraction of total emissions claimed as direct for this particular entry. This must be between zero (zero ownership of the emission source, with all emissions considered to be indirect) and one (full ownership of the emission source, with all emissions considered to be direct).

Enter the amount of organic matter sent to the anaerobic wastewater treatment plant in the year of interest. The organic matter should be quantified by mass of BOD or mass of COD sent to the treatment plant in a year's time. Select the units of measurement for the organic matter (e.g., kg, lbs, US tons, metric tonnes) using the drop down list. Enter the methane emission factor used to estimate the pounds of methane resulting from decomposition of a pound of organic matter (default values are 0.25 pounds methane per pound of COD or 0.6 pounds of methane per pound of BOD). Enter the amount of methane captured and burned (mass methane per year) and the units of this amount (e.g., kg, lbs, US tons, metric tonnes) using the drop down list.

Review the data entries, then click [Enter Data]. A window will display the data as entered along with the data in measurement units converted to those required by the underlying calculation tools spreadsheet. Review the data for errors, then either accept the data as entered by selecting [Accept Data] or elect to edit the data by selecting [Edit Data]. If [Accept Data] is selected the software will write the data to the spreadsheet and return to the data entry forms for additional data entry (data form text boxes will be empty). Alternatively, other sections of the data entry forms can then be accessed. If [Edit Data] is selected the data display window will close and the data entry form will be displayed, containing the data as originally entered by the user. From here the data can be edited, then [Enter Data] can be selected to repeat the data review and acceptance/edit choices.

Each source category data entry form also has buttons that can be used to review the emissions calculations for that source category or to view the emissions inventory summary table. [View Source Table] displays a window with the contents of the source category emissions calculation table as contained in the underlying spreadsheet. The source table display window contains two

buttons: [Return to Data Form] and [Go To Source Table]. The latter can be used to access the source table of the underlying spreadsheet (enables manual editing of data, etc.).

From the data entry form, select [View Summary Table] to display a window with the inventory summary table as contained in the underlying spreadsheet. The summary table display window contains three buttons: [Go To Summary Table], [Return to Data Form], and [Print Summary Table]. The first can be used to access the inventory summary table of the underlying spreadsheet.

The data entry form also includes [Close Data Entry Form]. When this button is selected the source category page of the underlying spreadsheet corresponding to the last accessed data entry form will be displayed. This button may be useful for viewing the spreadsheet after data entry has been completed. The data entry forms may also be closed by clicking [X] at the top right corner of the form.

From the underlying spreadsheet view (either the source-specific tables or the summary table) [Open Data Entry Form] can be selected to re-activate the data entry forms and continue data entry.

Up to five anaerobic wastewater treatment system entries can be made using this data entry sheet. Note that entering data is not the same as saving the file! The file can be saved from the underlying spreadsheet, or by going to the Finish sheet and selecting [Save Spreadsheet].

When finished entering data for anaerobic wastewater treatment systems without gas collection systems, click on another button to exit the anaerobic wastewater treatment sheet or select a different anaerobic wastewater treatment system method using the radio buttons at the top of the page. You can return to the method 2 form to enter more data at any time.

## Make-Up Carbonates (Button 6)

Use this page to enter data associated with consumption of makeup carbonates used in the kraft pulp mill (Section 10 in the Calculation Tools Report contains additional background information). Only a single entry can be made for each carbonate form per emission inventory. It is important to note that calcium makeup is required because of losses from the causticizing area, most of which are in the form of calcium carbonate. This lost material is usually landfilled, thereby sequestering the carbon contained in the calcium carbonate. Because the default method in these calculation tools does not consider this loss of carbon from the system, the estimated  $CO_2$  emissions from makeup calcium carbonate may be higher than actual emissions. Where these emissions are significant, companies may want to perform the more detailed analyses required to correct the emissions estimates to account for the carbon that leaves the causticizing area in calcium carbonate.

Enter the total amount of sodium carbonate used in the year of interest, and select the associated units using the drop down box.

Enter the total amount of calcium carbonate used in the year of interest, and select the associated units using the drop down box.

Review the data entries, then click [Enter Data]. A window will display the data as entered along with the data in measurement units converted to those required by the underlying calculation tools spreadsheet. Review the data for errors, then either accept the data as entered by selecting [Accept Data] or elect to edit the data by selecting [Edit Data]. If [Accept Data] is selected the software will write the data to the spreadsheet and return to the data entry forms for additional data entry (data form text boxes will be empty). Alternatively, other sections of the data entry forms can then be accessed. If [Edit Data] is selected the data display window will close and the data entry form will be displayed, containing the data as originally entered by the user. From here the data can be edited, then [Enter Data] can be selected to repeat the data review and acceptance/edit choices.

Each source category data entry form also has buttons that can be used to review the emissions calculations for that source category or to view the emissions inventory summary table. [View Source Table] displays a window with the contents of the source category emissions calculation table as contained in the underlying spreadsheet. The source table display window contains two buttons: [Return to Data Form] and [Go To Source Table]. The latter can be used to access the source table of the underlying spreadsheet (enables manual editing of data, etc.).

From the data entry form, select [View Summary Table] to display a window with the inventory summary table as contained in the underlying spreadsheet. The summary table display window contains three buttons: [Go To Summary Table], [Return to Data Form], and [Print Summary Table]. The first can be used to access the inventory summary table of the underlying spreadsheet.

The data entry form also includes [Close Data Entry Form]. When this button is selected the source category page of the underlying spreadsheet corresponding to the last accessed data entry form will be displayed. This button may be useful for viewing the spreadsheet after data entry has been completed. The data entry forms may also be closed by clicking [X] at the top right corner of the form.

From the underlying spreadsheet view (either the source-specific tables or the summary table) [Open Data Entry Form] can be selected to re-activate the data entry forms and continue data entry.

Only a single entry for sodium carbonate consumption and a single entry for calcium carbonate consumption can be made in an inventory. Note that entering data is not the same as saving the file! The file can be saved from the underlying spreadsheet, or by going to the Finish sheet and selecting [Save Spreadsheet].

When finished entering data for consumption of sodium carbonate and calcium carbonate, click on another button to exit this sheet.

## CO<sub>2</sub> Imports and Exports (Button 7)

Use this page to enter data associated with imports (e.g., for pH neutralization) and exports (e.g., to precipitated calcium carbonate (PCC) plants) of fossil fuel derived carbon dioxide (Section 9 in the Calculation Tools Report contains additional background information).

Enter the total amount of fossil  $CO_2$  imports and select the associated units in the  $CO_2$  Imports frame.

Enter the total amount of  $CO_2$  generated by burning fossil fuel in the combustion unit supplying the PCC plant and select the associated units in the  $CO_2$  Exports frame. Enter the fraction of the total emissions from this source that is sent to the PCC plant (must be between 0 and 1).

Review the data entries, then click [Enter Data]. A window will display the data as entered along with the data in measurement units converted to those required by the underlying calculation tools spreadsheet. Review the data for errors, then either accept the data as entered by selecting [Accept Data] or elect to edit the data by selecting [Edit Data]. If [Accept Data] is selected the software will write the data to the spreadsheet and return to the data entry forms for additional data entry (data form text boxes will be empty). Alternatively, other sections of the data entry forms can then be accessed. If [Edit Data] is selected the data display window will close and the data entry form will be displayed, containing the data as originally entered by the user. From here the data can be edited, then [Enter Data] can be selected to repeat the data review and acceptance/edit choices.

Each source category data entry form also has buttons that can be used to review the emissions calculations for that source category or to view the emissions inventory summary table. [View Source Table] displays a window with the contents of the source category emissions calculation table as contained in the underlying spreadsheet. The source table display window contains two buttons: [Return to Data Form] and [Go To Source Table]. The latter can be used to access the source table of the underlying spreadsheet (enables manual editing of data, etc.).

From the data entry form, select [View Summary Table] to display a window with the inventory summary table as contained in the underlying spreadsheet. The summary table display window contains three buttons: [Go To Summary Table], [Return to Data Form], and [Print Summary Table]. The first can be used to access the inventory summary table of the underlying spreadsheet.

The data entry form also includes [Close Data Entry Form]. When this button is selected the source category page of the underlying spreadsheet corresponding to the last accessed data entry form will be displayed. This button may be useful for viewing the spreadsheet after data entry has been completed. The data entry forms may also be closed by clicking [X] at the top right corner of the form.

From the underlying spreadsheet view (either the source-specific tables or the summary table) [Open Data Entry Form] can be selected to re-activate the data entry forms and continue data entry.

Only a single entry for imports and a single entry for exports can be made in an inventory. **Note that entering data is not the same as saving the file!** The file can be saved from the underlying spreadsheet, or by going to the Finish sheet and selecting [Save Spreadsheet].

When finished entering data for imports and exports of  $CO_2$ , click on another button to exit this form. You can return to this form at any time.

## Energy Imports (Button 8)

Use this page to enter data associated with imports of energy, such as purchased electrical power, purchased steam, or purchased hot water (Section 12 in the Calculation Tools Report contains additional background information). DO NOT use this page to enter data associated with electrical power or steam generated by company-owned equipment.

Enter the energy stream description (e.g., purchased electricity, purchased steam) and select the type of energy using the radio buttons. If the energy stream is hot water, select the steam button (energy of hot water is calculated the same as that of steam). Enter the quantity of energy imported and select the measurement units (MMBTU, MWh, or kWh) using the drop down box.

Enter the emission factors (one for each GHG to be included in the analysis) associated with the imported energy. There are several ways to do this. You can enter factors that you have obtained from the seller of the energy, or ones available from various published sources, such as those discussed in the NCASI report *Calculation tools for estimating greenhouse gas emissions* from pulp and paper mills. Select the units associated with the emission factor in the drop down box. Alternatively, you can select state-specific or US average emission factors for purchased electricity (not for steam or hot water) from those tabulated by the US Department of Energy (DOE) by selecting [Lookup Factors] (more detailed information on this feature is included later in this document). The factors available in this form were drawn directly from DOE's instructions for the 1605b Voluntary Reporting of Greenhouse Gas Emissions program. If you know that the imported energy (electricity, steam, or hot water) was generated in a combined heat and power (CHP) system (cogeneration system), you can select [CHP Calculator] to calculate an emission factor based on information regarding the CHP system. Once you have entered an emission factor and its units, provide a brief description of the method of arriving at the entered factor in the space provided (e.g., emission factors computed from fuel use in a CHP system). If [Lookup Factors] was used to select emission factors, descriptive text will be added automatically.

Review the data entries, then click [Enter Data]. A window will display the data as entered along with the data in measurement units converted to those required by the underlying calculation tools spreadsheet. Review the data for errors, then either accept the data as entered by selecting [Accept Data] or elect to edit the data by selecting [Edit Data]. If [Accept Data] is selected the software will write the data to the spreadsheet and return to the data entry forms for additional data entry (data form text boxes will be empty). Alternatively, other sections of the data entry forms can then be accessed. If [Edit Data] is selected the data display window will close and the data entry form will be displayed, containing the data as originally entered by the user. From here the data can be edited, then [Enter Data] can be selected to repeat the data review and acceptance/edit choices.

Each source category data entry form also has buttons that can be used to review the emissions calculations for that source category or to view the emissions inventory summary table. [View Source Table] displays a window with the contents of the source category emissions calculation table as contained in the underlying spreadsheet. The source table display window contains two buttons: [Return to Data Form] and [Go To Source Table]. The latter can be used to access the source table of the underlying spreadsheet (enables manual editing of data, etc.).

From the data entry form, select [View Summary Table] to display a window with the inventory summary table as contained in the underlying spreadsheet. The summary table display window contains three buttons: [Go To Summary Table], [Return to Data Form], and [Print Summary Table]. The first can be used to access the inventory summary table of the underlying spreadsheet.

The data entry form also includes [Close Data Entry Form]. When this button is selected the source category page of the underlying spreadsheet corresponding to the last accessed data entry form will be displayed. This button may be useful for viewing the spreadsheet after data entry has been completed. The data entry forms may also be closed by clicking [X] at the top right corner of the form.

From the underlying spreadsheet view (either the source-specific tables or the summary table) [Open Data Entry Form] can be selected to re-activate the data entry forms and continue data entry.

Up to ten energy import data entries can be made using this data entry sheet. Note that entering data is not the same as saving the file! The file can be saved from the underlying spreadsheet, or by going to the Finish sheet and selecting [Save Spreadsheet].

When finished entering data for energy imports, click on another button to exit this form. You can return to the energy imports form to enter more data at any time.

#### Emissions Factor Tables form

This page can be activated from the Energy Imports page (Section 12 in the Calculation Tools Report contains additional background information). The energy imports page requires entry of emission factors associated with imported energy. One option for obtaining these emission factors, for purchased electricity only, is to select a state-specific or US average emission factor for purchased electricity (not for steam or hot water) from those tabulated by the US Department of Energy (DOE) for use in its Voluntary Reporting of Greenhouse Gas program. These factors can be accessed from the Emissions Factor Tables page (select [Lookup Factors] from the Energy Imports page).

The DOE factors are drawn from the instructions for DOE's Voluntary Reporting of Greenhouse Gases (1605b) program (March 2003). These electronic tables contain emission factors for each of the primary GHGs (CO<sub>2</sub>, CH<sub>4</sub>, and N<sub>2</sub>O) expressed in units of lb per MWh of electrical power. DOE periodically updates these emission factors, and the most recent factors can be found on the internet at www.eia.doe.gov/oiaf/1605/e-factor.html.

To use the Emissions Factor Tables page, select the state of interest (or US average) from the drop down box. Once the state of interest has been chosen, select the radio buttons to specify which GHGs are to be included in the analysis (any combination of  $CO_2$ ,  $CH_4$ , and  $N_2O$ ). Select [Look Up Factor] to display the purchased electricity emission factors for that state. Select [Accept Value] to return the emission factors to the Energy Imports page. If you decide not to use a factor from the Emissions Factor Tables page, simply close the window by selecting [Close

Window] or clicking [X] at the top right corner of the window, and return to the Energy Imports page.

## CHP Calculator form

The CHP Calculator page is activated from the Energy Imports or Energy Exports page (Section 12 in the Calculation Tools Report contains additional background information). The CHP Calculator can be used to calculate emission factors associated with imported energy streams which were generated in a combined heat and power system (CHP, or cogeneration system) for use in the energy imports page, or to calculate total emissions associated with generating partially exported energy streams in a CHP system for use in the energy exports page.

Enter the total CHP system heat output and electrical power output and select the units of each output entry (MWh, GJ, or MMBtu) in the data entry and drop down boxes at the top of the page. Then enter the CHP system total fuel consumption and total emissions of each GHG and select the units of each in the appropriate data entry and drop down boxes. The CHP system's total fuel consumption and total emissions can be calculated by selecting [Direct Emissions Calculator]. This provides a means to calculate, rather than entering directly, total fuel consumption and total emissions by entering fuel quantities (in a variety of units) consumed by the CHP system.

The CHP Calculator allocates emissions corresponding to fuel consumption among the heat and power outputs of the CHP system based on the efficiency method of allocating emissions (see the NCASI report, *Calculation tools for estimating greenhouse gas emissions from pulp and paper mills*, for more information on the efficiency method). The efficiency method requires knowledge of the ratio of efficiencies of heat production to power production. For example, if heat is produced at 80% efficiency and power is produced at 35% efficiency, the ratio equals 0.8/0.35 = 2.29. The ratio of efficiencies is constrained by the energy balance of the CHP system (a function of the heat and power outputs and the total fuel input). [Calculate Ratio] displays the minimum and maximum ratios of efficiencies allowed by the energy balance, determined by the heat and power output and fuel consumption data entered previously. Enter a ratio of efficiencies between the minimum and maximum values in the space provided.

Press [Calculate Emissions]. The emissions calculation results will be displayed in a separate form. Check the calculated efficiency of heat production and of power production to ensure that the calculated values are reasonable. If not, you may wish to select [Return to CHP Calculator], and from there press [Reset Data Values] to modify the data entered in previous steps and repeat the calculations. Other displayed results (shown in the CHP Calculator Results display) include emission factors for heat production and power production (for each GHG), and total emissions allocated to heat production and power production (for each GHG). If the results are acceptable, select [Accept Results]. The appropriate results will be transferred to the page from which the CHP Calculator was activated (i.e., total emissions associated with an energy stream if activated from the Energy Exports page, or emission factor associated with an energy stream if activated from the Energy Imports page).

The CHP Calculator can be closed using [Close CHP Calculator].

#### Direct Emissions Calculator form

This page is used to calculate total direct emissions associated with operation of stationary combustion devices such as boilers, recovery furnaces, direct fired turbines, and any other stationary combustion sources that are fired with fossil fuel or biomass (Sections 8 and 9 in the Calculation Tools Report contains additional background information). The page can be activated from the Energy Exports page or from the CHP Calculator, and will return total emissions and associated units results to the page from which it was activated. Although carbon dioxide emissions from burning biomass (e.g., hogged wood fuel, bark, spent pulping liquors, WWTP residuals) are considered climate neutral and are not included in GHG inventories, methane and nitrous oxide emissions from biomass combustion are included in GHG inventories and can be calculated using the Direct Emissions Calculator.

Select the type of fuel being burned (e.g., liquid fossil fuel, biomass fuels) from the list of options in the drop down box within the Step 1 frame. For combustion devices burning more than one type of fuel in the period of interest for the inventory (e.g., boilers burning both fuel oil and natural gas), data on each fuel must be entered separately.

In Step 2, select the specific fuel being burned and the measurement units of the fuel (e.g., MMBTU HHV, US tons) in the drop down boxes within the frame. Then enter the quantity of fuel burned. For pulping liquors, mass units pertain to the quantities of liquor solids rather than total liquor weight. For wood-based fuels, mass units pertain to the quantities of dry solids in the fuel rather than the total mass of wet fuel. If the fuel of interest does not appear in the drop down box of Step 2, this is an indication that the calculation tools do not contain a default emission factor nor energy content information for this fuel, and emissions associated with the fuel consumption cannot be calculated by the Direct Emissions Calculator. In this situation, emissions associated with the particular fuel must be calculated manually.

The Step 3 frame includes a button that will display a form used to select or enter emission factors for the fuel and a series of windows that will display the factors once selected. [Select Emission Factors] will display the emission factor form. For each GHG, select whether you wish to use the default emission factor (default CO<sub>2</sub> emission factors are drawn from the instructions for reporting emissions to the DOE Voluntary Reporting program) or if you prefer to enter a custom emission factor using the radio buttons within the Step 3 frame. If, after selecting default for a GHG factor, the display box remains blank, there is no default factor for that particular GHG corresponding to the fuel chosen. When using a custom emission factor, enter the numerical value of the factor then select the associated units in the drop down box. Clicking [Accept Emission Factors] will return you to the main form, with the selected emission factors displayed in the Step 3 frame.

Review the data entries, then click [Enter Data for fuel selected in Step 2] within the Step 4 frame to save your entries in the data arrays of the program. Note that this is not the same as saving the file!

Once [Enter Data for fuel selected in Step 2] has been selected, the data entry boxes become blank and another fuel burned in the combustion source can be entered.

When finished entering data for the stationary combustion source associated with the energy stream of interest, click [Sum] within the Step 5 frame. The calculated total fuel input (in units of MMBtu HHV) and the total emissions of each GHG associated with the fuels entered (in metric tonnes) will be displayed. Select [Accept Values] to accept these results and return them to the sheet from which the Direct Emissions Calculator was activated (either the Energy Exports page or the CHP Calculator) and close the calculator. If you made a mistake or wish to modify the calculations rather than accept the results, DO NOT select [Accept Values]; instead, close the Direct Emissions Calculator. You will then need to select [Direct Emissions Calculator] again from the page from which it was originally activated and follow the above procedures.

## Energy Exports (Button 9)

Use this page to enter data associated with exports of energy, such as electrical power generated at the mill and sold to the grid, or steam or hot water sold to users outside the company (Section 12 in the Calculation Tools Report contains additional background information).

Select the type of energy exported using the radio buttons at the top of the Step 1 frame. For hot water select the steam button (energy of hot water is calculated the same as that of steam). Enter the energy stream description (e.g., electricity exported to the grid, sold steam or hot water) and the quantity of energy exported, and select the measurement units (MMBtu, MWh, or kWh) using the drop down box.

In the Step 2 frame, enter the TOTAL emissions of each GHG associated with generating the energy from which exports are made, and the units used to quantify the emissions (metric tonnes or US tons) using the units drop down box. The emissions information can be entered directly into the form, or it can be calculated based on the fuel(s) used in the combustion unit(s) associated with producing the energy by selecting [Direct Emissions Calculator]. If you know that the exported energy (electricity, steam, or hot water) was generated in a combined heat and power (CHP) system (cogeneration system), you can select [CHP Calculator] to calculate the total emissions associated with the energy stream from which exports were made based on information regarding the CHP system.

Once you have entered the total emissions (and units) associated with generating the energy from which exports were made, enter the quantity of the generated energy WHICH WAS EXPORTED and appropriate measurement units in the Step 3 frame. This information will be used to assign a portion of the total emissions associated with generating the energy to the exported energy. For exports of power onto the grid, you may also enter the carbon intensity (units of metric tons CO<sub>2</sub> equiv. per MWh of power) of the power on the utility grid into which the export occurred.

Review the data entries, then click [Enter Data]. A window will display the data as entered along with the data in measurement units converted to those required by the underlying calculation tools spreadsheet. Review the data for errors, then either accept the data as entered by selecting [Accept Data] or elect to edit the data by selecting [Edit Data]. If [Accept Data] is selected the software will write the data to the spreadsheet and return to the data entry forms for additional data entry (data form text boxes will be empty). Alternatively, other sections of the data entry forms can then be accessed. If [Edit Data] is selected the data display window will close and the data entry form will be displayed, containing the data as originally entered by the user. From here the data can be edited, then [Enter Data] can be selected to repeat the data review and acceptance/edit choices.

Each source category data entry form also has buttons that can be used to review the emissions calculations for that source category or to view the emissions inventory summary table. [View Source Table] displays a window with the contents of the source category emissions calculation table as contained in the underlying spreadsheet. The source table display window contains two buttons: [Return to Data Form] and [Go To Source Table]. The latter can be used to access the source table of the underlying spreadsheet (enables manual editing of data, etc.).

From the data entry form, select [View Summary Table] to display a window with the inventory summary table as contained in the underlying spreadsheet. The summary table display window contains three buttons: [Go To Summary Table], [Return to Data Form], and [Print Summary Table]. The first can be used to access the inventory summary table of the underlying spreadsheet.

The data entry form also includes [Close Data Entry Form]. When this button is selected the source category page of the underlying spreadsheet corresponding to the last accessed data entry form will be displayed. This button may be useful for viewing the spreadsheet after data entry has been completed. The data entry forms may also be closed by clicking [X] at the top right corner of the form.

From the underlying spreadsheet view (either the source-specific tables or the summary table) [Open Data Entry Form] can be selected to re-activate the data entry forms and continue data entry.

Up to nine energy export data entries can be made using this data entry sheet. Note that entering data is not the same as saving the file! The file can be saved from the underlying spreadsheet, or by going to the Finish sheet and selecting [Save Spreadsheet].

When finished entering data for energy exports, click on another button to exit this form. You can return to the energy exports form to enter more data at any time.

## Manual Entry of "Other" Fuels and Modifications to Existing Data Entries

There are two cases in which the user may wish to enter or change data directly in the underlying spreadsheet rather than by using the data entry forms: entering data on fuels not specifically addressed in the data entry forms; and making changes to data that have already been entered into the spreadsheet.

## Fuels Not Specifically Addressed in the Data Entry Forms

In some situations, the user may wish to enter data on combustion of fuels which are not specifically addressed in the data forms (fuels that do not appear in the specific fuel type drop down boxes). Data on combustion of these fuels must be entered directly into the calculation tools spreadsheet, because there are no default emission factors or energy conversion factors

upon which to base the calculations performed by the data entry forms. To enter data directly into the calculation tools spreadsheet, close the data entry form and go to the appropriate page of the spreadsheet. Enter the data in the units specified in the spreadsheet. It is very important that the units of the fuel consumption correlate with the units of the emission factor, and that the emission factor units are expressed as pounds of GHG per unit of fuel. If these units are not used, the results returned by the calculation tools will be in error.

## Making Changes to Data Already Entered

If data have already been entered to the spreadsheet and it is later determined that the data are in error, there are two methods for correcting the data entry errors. The simplest method is to close the data entry form and go to the appropriate page of the spreadsheet to delete the erroneous entries using the delete key on the keyboard. *However, it is important not to delete any entries in the grey colored cells, which contain formulas used by the calculation tools*. Only delete entries in the green, manila, or salmon colored cells. (If it is necessary to adjust the formulas, the grey, formula-containing cells are electronically protected using the password NCASI97333.) If the contents of any of the formula cells are deleted the software will no longer function correctly. If formula cell contents are deleted, it is recommended you delete the entire spreadsheet file and begin the inventory again. In this circumstance, it may be useful to print out the existing inventory results, especially the raw data log, for use in re-entering data for the new inventory.

Delete the data to be re-entered from the appropriate spreadsheet table(s) and delete the corresponding data in the raw data log worksheet. Once the contents of the cells containing the data entries to be modified have been deleted, select [Open Data Entry Form] and enter the correct data in the appropriate data entry form. The software will automatically enter the data into the first available cells of the spreadsheet (and in the raw data log), and will avoid overwriting any existing data.

The other method of correcting erroneous data is to edit the data directly in the spreadsheet. In this case, do not delete all of the cell contents associated with the erroneous entry, but rather make changes to the data as required. If the data are edited in this manner, be sure to use the measurement units listed in the spreadsheet tables in order to avoid erroneous calculation results.

If the entire emissions inventory is to be deleted, select [Clear Spreadsheet/Data Logger] from the Finish page. This will clear the data contents of each of the spreadsheet tables, including the summary table, and will also clear entries from the raw data log. Data for a new emissions inventory can then be entered.

## **Viewing and Printing Inventory Results**

The data entry forms are used to enter data into the Calculation Tools spreadsheet; the spreadsheet is where the actual emissions calculations take place. The tables of the spreadsheet can be viewed as data is entered into the data entry forms by selecting the appropriate button from the forms, as discussed in previous sections of this document. Most sheets also include [Close Data Entry Form] that, when selected, closes the data entry form and views the page within the underlying spreadsheet to which data are written from the form. This button may be

useful for viewing the spreadsheet after data entry has been completed. The spreadsheet can also be viewed from the Finish page of the data entry forms by selecting [Close Data Entry Forms and Go To Spreadsheet Summary Page].

The various worksheets in the Calculation Tools spreadsheet contain the data entered (as converted by the data entry forms into the required units for the spreadsheet), emission calculation results (identified by source category), the emissions inventory summary, supporting information on climate neutral  $CO_2$  emissions from biomass, and the raw data log which displays the data as it was entered into the data entry forms. There are several other worksheets in the spreadsheet which contain information such as energy content data for fuels and conversion factors. The Energy Factors worksheet contains information used by the calculations performed within the data entry forms, and should not be modified.

To view the results of the emissions inventory, go the spreadsheet and view the various sourcespecific worksheets, Summary Table worksheet, or the Supporting Info. on Biomass worksheet. Each of these worksheets can be printed using the Excel print commands. The Raw Data Log spreadsheet can also be viewed or printed from the spreadsheet view.

## **Reviewing Data Entries**

The Raw Data Log worksheet within the Calculation Tools spreadsheet contains all raw data as entered into the data entry forms, including units of measurement selected and custom emission factors. This information can be useful in archiving the data entered, in quality checking the data entered, and in saving the custom emission factors for use in subsequent emissions inventories.

The only data which are not written to the Raw Data Log worksheet are the individual entries into the CHP Calculator form and the Direct Emissions Calculator form. If the user wishes to archive the entries into these forms, the completed data entry forms can be printed out separately by holding down the Alt key while depressing the Print Scrn key on the computer keyboard. This will copy the image of the form to the computer clipboard. The image can then be pasted into a Word document and printed out.