

# Comparison of Reporting Requirements for The Climate Registry (TCR), The California Climate Action Registry (CCAR) and The California Air Resource Board's Mandatory Reporting Program

Revised April 2008

|                                      | TCR GRP Version 1.0 (March 2008)  | CCAR GRP Version 3.0 (April 2008)  | CARB: AB 32   |
|--------------------------------------|---|--|---|
| Purpose                              | Voluntary Reporting Registry  | Voluntary Reporting Registry   | Mandatory Reporting Program; facilities in 5 industrial sectors report, as well as general stationary combustion (GSC) $\geq 25,000$ MT CO <sub>2</sub>                                   |
| Geographic Scope                     | North American emissions;<br>Worldwide optional   | CA emissions;<br>U.S. and worldwide optional   | CA emissions and electricity imports (MWh)  |
| Reporting Level                      | Facility-level<br>Allowed to aggregate certain facility types (commercial buildings, fleets, and other) at the state/provincial level                     | Entity-level required; facility encouraged   | Facility-level for CA;<br>CA entity-level optional for facilities and equipment outside regulation  |
| Consolidation Methodology            | 1. Control, with Equity Share investments,<br>OR<br>2. Control and Equity Share (emissions)<br>(Control = operational or financial)                       | 1. Equity share<br>OR<br>2. Control (Control = operational or financial)<br>OR<br>3. Equity share and control  | Operational control   |
| Gases                                | 6 Kyoto Gases<br>(CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> )   | 6 Kyoto Gases<br>(CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> )  | 6 Kyoto Gases<br>(CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> )   |
| Emissions Scope                      | Direct (Scope 1) and Indirect (Scope 2);<br>Scope 3 Optional  | Direct (Scope 1) and Indirect (Scope 2);<br>Scope 3 Optional   | Direct stationary combustion, specified process/fugitive emissions from primary sector facilities and indirect energy usage (MWh, Btu)  |
| Calculating Direct Emissions         | Emission factors from U.S. EPA and IPCC<br>*CH <sub>4</sub> & N <sub>2</sub> O from EPA Climate Leaders (2004 data)<br>** Carbon conversion=3.667 (44/12) | Emission factors from U.S. EPA, IPCC, EIA, CEC and CARB<br>*CH <sub>4</sub> & N <sub>2</sub> O from EIA (2000)<br>** Carbon conversion=3.667 (44/12)             | Emission factors and estimation methods in regulation from U.S. EPA, IPCC, U.S. EIA, CEC, and CARB. Some source specific factors allowed with CARB approval<br>** Carbon conversion=3.664 |
| Mobile Sources                       | Required<br>Can aggregate mobile sources by geographic location (state/province or national) and/or vehicle type  | Required   | Optional  |
| Calculating Indirect Emissions       | eGRID power pool-specific emission factors (2004 data)<br>*CH <sub>4</sub> & N <sub>2</sub> O by region from EPA Climate Leaders (2004 data)              | eGRID power pool-specific emission factors (2004 data)<br>*CH <sub>4</sub> & N <sub>2</sub> O by state from EIA (2000 data)                                      | Emission factors from in state power plant reported emissions; data on electricity imports can be used to attribute emissions by provider/deliverer                                       |
| Base Year and Threshold for Updating | First year of complete reporting; base year updated with organizational change that results in >5% change in emissions                                    | Reporters can specify; if specified, base year updated with structural change that results in $\geq 10\%$ change in emissions                                    | State goals based on 1990 levels; 2008 emissions are the first year of reported data  |
| De Minimis/ Estimated Emissions      | Emissions may be estimated for up to 5% of total emissions; Required to disclose 100% of emissions inventory in reporting tool CRIS                       | Emissions may be estimated for up to 5% of total emissions (classified as de minimis); Required to disclose 100% of emissions inventory in reporting tool CARROT | May use simplified estimation techniques for up to 3% of total emissions (below 20,000 Mt CO <sub>2</sub> e)  |

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|---------------------------|--|---|---|
| Global Warming Potentials | IPCC (SAR)<br>Include some TAR values (when no SAR)  | IPCC (SAR)  | IPCC (SAR)  |
| Government Reporting      | Government agencies and departments can report as separate entities until their parent agency reports, at which time the "parent agency" will absorb the sub agency report | Government agencies and departments can report as separate entities   | Not required  |
| Efficiency Metrics        | Optional   | Required for some sectors   | Required for some sectors   |
| Verification              | Required: Third-party verification annually;<br>Risk based assessment<br>If report worldwide emissions, must be verified   | Required: Third-party verification annually;<br>Risk based assessment<br>If report worldwide emissions, data can be stored in CARROT, verification is optional & not recognized | Required: Third-party verification;<br>Verifiers visit all facilities;<br>Required annually from most facilities, triennially from specified facilities |
| Reporting Timeline        | June 30 <sup>th</sup> for emissions report;<br>December 15 <sup>th</sup> for verification opinion  | June. 30 <sup>th</sup> for emissions report;<br>Oct. 31 <sup>st</sup> for verification opinion<br>(extensions available in 2008)  | April 1 or June 1, depending on sector;<br>verification opinion due six months later  |