



California Climate Action Registry

Cement Reporting Protocol



Cement Reporting Protocol

Guidance for Reporting Entity-Wide Greenhouse Gas Emissions Produced by Cement Companies

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Introduction

The California Climate Action Registry (Registry) is a non-profit public/private partnership created by the California Legislature in 2000 to serve as a voluntary greenhouse gas (GHG) registry that promotes and facilitates measuring, monitoring and reducing GHG emissions. The Registry's Cement Protocol provides guidance on accounting and reporting GHG emissions for cement companies. It adopts the process-emissions calculation methodology in The Cement CO₂ Protocol from the World Business Council for Sustainable Development's (WBCSD) Cement Sustainability Initiative.¹

The Cement Reporting Protocol is an appendix to the Registry's General Reporting Protocol (GRP). The latter provides principles, procedures, and methodologies to guide entities in accounting for and reporting entity-level GHG emissions to the Registry. The GRP is designed to support the complete, transparent, accurate, and consistent reporting of an organization's absolute GHG emissions inventory. Although cement companies produce GHG emissions from multiple sources – e.g., trucks, heaters, kilns – the Cement Protocol focuses on calculating *process* CO₂ emissions associated with manufacturing cement: the calcination of raw materials. It augments the GRP's general guidance, with explicit process-related CO₂ emission calculation methodologies. In addition to assisting cement companies in calculating their absolute emissions (in tons of CO₂ equivalent per year), the Cement Protocol supports the reporting of GHG emission metrics, which allow reporters to normalize emissions over a common unit of measurement (i.e. ton of CO₂ per ton of product).

Cement companies must follow the GHG emission accounting procedures and reporting parameters in both the GRP and the Cement Protocol. When used together, these protocols form a complete set of guidance documents for cement companies reporting to the Registry. They lay out the Registry's reporting process and parameters, guide cement manufacturers through the GHG emission calculation process and facilitate reporting this data via the Registry's standardized reporting mechanism, its web-based reporting system (the Climate Action Registry Reporting Online Tool or CARROT). The protocols do not provide guidance on calculating emissions reductions from projects.

The Cement Protocol begins with a brief discussion of the GHG emission reporting topics covered in the Registry's GRP and this guidance document; next, it summarizes the Registry's reporting parameters and then provides an overview of GHG emissions from cement manufacturing. The heart of the protocol details the procedure to calculate direct process CO₂ emissions from cement manufacturing and determine an efficiency metric; lastly, it discusses other GHG emission sources and certification issues.

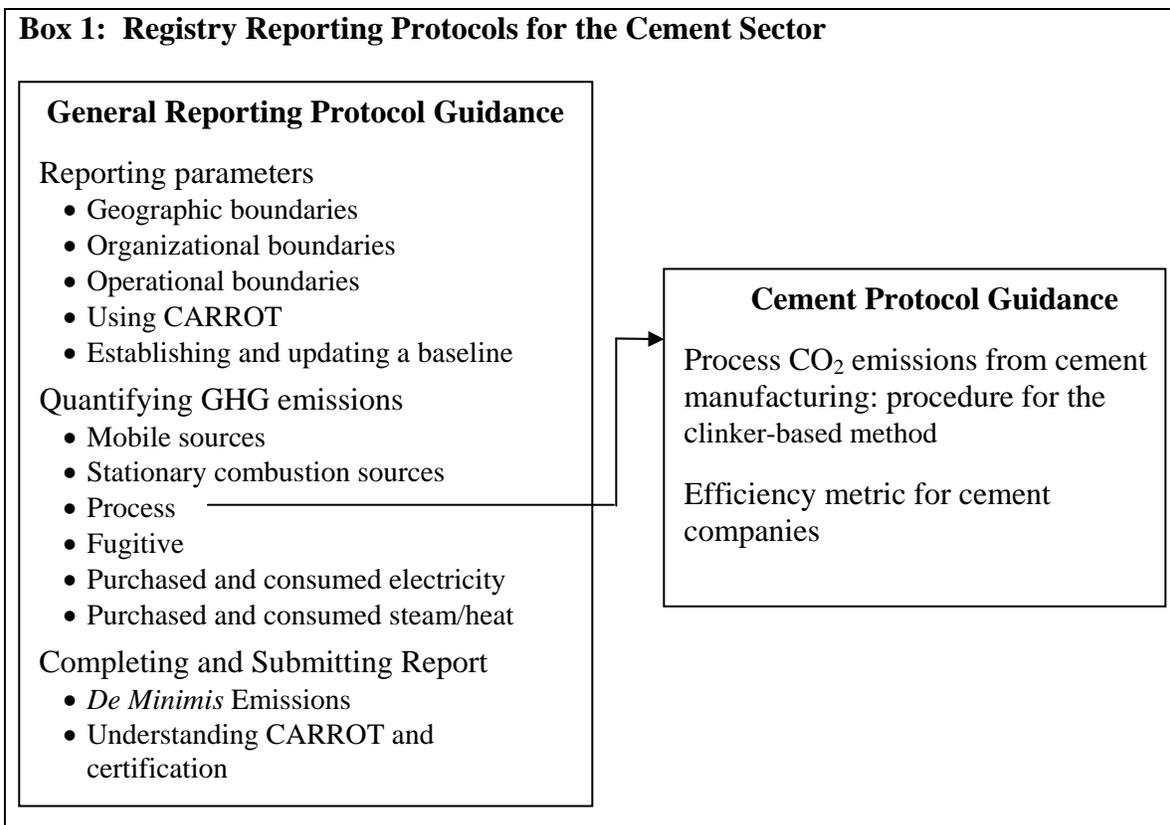
GHG Emissions Reporting Guidance in the GRP and Cement Protocol

The Registry recommends that cement companies first familiarize themselves with the GRP before turning to the Cement Protocol. The GRP describes the Registry's

¹ *The Cement CO₂ Protocol: CO₂ Accounting and Reporting Standard for the Cement Industry*, Version 2.0, June 2005, The Cement Sustainability Initiative, WBCSD

basic registration and reporting process and explains the parameters that determine which sources of emissions must be included in a company’s inventory, based on their location and the reporter’s organizational structure and operations. It provides general guidance for reporting all basic types of direct and indirect GHG emissions and also serves as the key resource for instructing reporters in completing and submitting their emission report (e.g. determining *de minimis* emissions, establishing and updating a GHG emission baseline, preparing and submitting an annual report using CARROT and understanding certification).

As mentioned above, the Cement Protocol focuses on calculating *process* CO₂ emissions associated with manufacturing cement.² Box 1 shows the areas covered by the GRP and the Cement Protocol and assists reporters in navigating the documents to understand the Registry’s reporting requirements and procedures.



Registry Reporting Parameters

The basic unit of participation in the Registry is the cement company in its entirety. At a minimum, participants must report entity-wide (total) emissions, which covers significant mobile and stationary fossil fuel combustion sources, process-related emission sources, fugitive emission sources, fugitive sources, and indirect sources like electricity

² The Registry accounts for GHG emissions according to the type of the emission source. For example, emissions from automobiles and cement hauling trucks owned by the reporting company are classified as direct emissions from mobile combustion. And importantly for cement companies, emissions from the calcinations of raw materials are be classified as direct process emissions.

consumption. The Registry strongly encourages the reporting of GHG emissions information at the facility- or source-level as part of the entity-level report. Although facility-level reporting may require more data collection and organization work, it will provide a more detailed and comprehensive picture of the company's emissions profile and could reduce certification costs.

As mentioned above, the Registry's GRP serves as the main resource regarding these topics; this protocol highlights key points.

Basic Reporting Requirements

Registry participants must report their GHG emissions to the Registry each year. Any entity that conducts business activities in the State of California or the U.S. may join the Registry. If a company does not have operations or emissions in California, then it may report its total U.S. emissions, and indicate that California emissions are zero. At a minimum, participants must report at least 95% of their entity-wide GHG emissions.

Participants annually submit their GHG emission reports to the Registry. Each report must contain at least the following information:

- The geographic scope of the Emission Report (whether California-only or nationwide);
- The organizational and operational boundaries of the reporting entity for which GHG emission data is reported;
- Total significant direct GHG emissions (including mobile and stationary combustion, process, and fugitive);³ and
- Total significant indirect GHG emissions (from electricity usage, co-generation, steam imports and district heating and cooling).

Before an emission report will be accepted by the Registry, the inventory must be verified by an approved certifier. The Registry's Cement Certification Protocol provides guidance for certifiers to conduct an independent, objective review of the emission reports. Approved certifiers are screened and approved by the State of California and the Registry to ensure that they have the necessary qualifications to appropriately evaluate emission reports. The certification process ensures that the GHG emissions inventory is complete and comprehensive, consistent across time, comparable across sectors, conducted in a reproducible and transparent manner, and accurate.

The following sections regarding boundary considerations provide an overview of the process for identifying emission sources included in an inventory.

Geographic Boundaries

This section reviews the requirements for determining the geographic boundaries of the GHG emission report detailed in the GRP.

³ For the purposes of the Registry, significant GHG emissions refer to a source that produces emissions in excess of 5% of the total GHG inventory. An insignificant source is less than 5% of reported emissions. See the GRP for further guidance.

The Registry provides two options for defining the scope of an emission inventory:

1. All GHG emissions in California (CA reporting), or
2. All GHG emissions in the U.S. – separated into California and non-California inventories (U.S. reporting).⁴

Companies report their GHG emissions based on where the emissions are generated. Companies within the U.S. that do not have any operations in California are welcome to report their GHG emissions with the Registry. The Registry does not limit membership only to companies that have operations in California.

Organizational Boundaries

After determining geographic boundaries, reporters should select an approach to determine emission accounting and reporting responsibility – called setting organizational boundaries. For those facilities that are wholly-owned report all of the associated emissions. For those facilities in which the reporter has partial ownership share, a lease, or holds an operating license, the Registry provides two options for determining what share of emissions should be reported:

- **Option 1 – Management Control:** The participant should report 100% of the emissions if it has control over financial, operational, health, safety, and/or environmental policies.⁵
- **Option 2 – Equity Share:** The participant should report a percentage of the emissions, based on its share of financial ownership in the entity.⁶

As in the GRP, Registry participants can choose to report based on management control, equity share, or report based on both management control and equity share. The method chosen, though, must apply to all facilities, for every year reported to the Registry. *Please note that management control is the default method CARROT uses to calculate emissions.*

Figure 1 provides a birds-eye view of a cement plant, from the quarry to product shipment. It illustrates the scope of the boundaries cement companies should consider when developing an emission inventory.

⁴ The Registry does not currently certify GHG emissions data from operations outside the U.S. However, reporters are encouraged to gather and retain this data for reporting to the Registry in subsequent years. International emissions data can be recorded in a participant’s emission report in the optional section.

⁵ Reporters that operate a leased facility should report according to management control. Refer to the GRP for criteria determining management control.

⁶ These options assume that there are no other contractual ownership arrangements in place. Contracts may serve to clarify ownership and organizational boundaries.



Figure 1: Snapshot of cement sector operations.

Operational Boundaries

The final boundary consideration involves classifying emissions as either direct or indirect. As explained above, direct emissions are produced by sources a reporter owns or controls, whereas indirect emissions are produced by sources owned or controlled by another entity; direct emissions include mobile combustion, stationary combustion, fugitive emissions, and process emissions; indirect emissions include purchases and consumption of electricity, steam, and/or heat. Reporters are required to inventory all significant direct and indirect emissions.

Generally, direct and indirect sources include: quarry trucks and other quarry equipment, raw material processing equipment such as grinders, mixers dehydrators and precalcinators, cement kilns (both a stationary combustion source and a process emission source), cement grinding and blending equipment, fuel and product transport (either trucks or rail), and electricity/steam/heat consumption facilities.

Other Reporting Requirements

As indicated above, the Registry's GRP provides comprehensive guidance on the Registry's reporting parameters and process. In addition to a complete description of boundary considerations, cement companies should refer to the GRP for guidance on determining GHG emissions baselines, *de minimis* emissions, and for procedures to prepare and submit an annual GHG emission report using CARROT.

Overview of CO₂ Emissions from Manufacturing Cement

Manufacturing cement involves mixing small amounts of gypsum and/or anhydrite with finely ground clinker. Process CO₂ emissions are released into the atmosphere during the production of clinker and are directly associated with the amount of clinker created. Clinker is formed through a chemical conversion process – called calcination – in which calcium carbonate (CaCO₃) separates in a super heated kiln producing lime (CaO) and CO₂. The lime reacts with other raw materials in the kiln such as silica, aluminum, and iron oxides to form clinker; CO₂ is liberated as a byproduct.⁷ The clinker production process generates the majority of CO₂ emissions associated with manufacturing cement.⁸

The preponderance of cement made today consists of portland cement, however, other varieties exist as well.⁹ Blended cements, for example, add other cementitious products such as blast furnace slag to the cement mix which displace the amount of clinker needed. Using blended cements can reduce the amount of CO₂ emitted by decreasing the amount of clinker used per unit of cement.

Two methodologies exist to calculate CO₂ emissions from producing cement: (1) the Cement-Based Methodology and (2) the Clinker-Based Methodology.¹⁰ The cement-based approach accounts for changes in CO₂ emissions in cement production by incorporating modifications to the cement manufacturing process, i.e., making blended cements. It calculates CO₂ emissions based on the amount of raw materials and their carbonate content. This approach directs companies to collect data on cement production, the raw material ratio to produce clinker and the CaCO₃ equivalent content of the raw materials, thus allowing companies to monitor changes in emissions due to modifying the cement manufacturing process.

The clinker-based approach, on the other hand, calculates CO₂ emissions based on the volume and composition of clinker produced as well as the amount of cement kiln dust (CKD) not recycled to the kiln.^{11,12} It focuses on the part of the cement manufacturing

⁷ Magnesium carbonate (MgCO₃) can also be used to produce clinker. Like CaCO₃, heating MgCO₃ liberates CO₂.

⁸ GHG emissions also result from combusting fossil fuels to power the cement manufacturing equipment. As indicated above, these emissions are categorized under direct emissions from stationary sources; guidance for reporting these emissions is found in the GRP.

⁹ Developed in 1824 by Joseph Aspdin and named after the stone quarried on the Isle of Portland off the British coast, portland cement is a type of hydraulic cement that consists of a carefully proportioned chemical combination of calcium, silicon, iron, and aluminum.

¹⁰ The clinker-based methodology is presented in *The Cement CO₂ Protocol* from WBCSD; the cement-based methodology is provided in *Calculating CO₂ Process Emissions from Cement Production*, October 2001 from ICF. Theoretically, both approaches should yield the same level of CO₂ emissions, as long as accurate and precise data is available. Both approaches are considered appropriate calculation tools under the World Resources Institute's GHG Protocol Initiative. More information can be found at www.ghgprotocol.org.

¹¹ CKD consists of a mixture of raw materials and partially calcined material that did not become part of the clinker and not recycled back into the kiln. It is generated by all kilns at varying levels based on efficiency.

¹² Bypass dust, as opposed to CKD, is usually fully calcinated. Thus CO₂ emissions from bypass dust are accounted for while calculating the emissions associated with the clinker produced.

process that yields significant GHG emissions – clinker production. All cement companies know clinker production data and the CaO/MgO content of the clinker, thus the clinker-based approach has become the industry standard. For this reason, *the Cement Protocol provides guidance on calculating emissions according to the clinker-based methodology.*

Direct Process CO₂ Emissions from Cement Manufacturing

This section provides guidance on calculating direct process-related emissions from cement production according to the clinker-based methodology.

Box 2: Using the Cement Protocol and the Registry’s On-Line Reporting Tool (CARROT) to Calculate CO₂ Emission

Although the Cement Protocol describes the type of information needed to complete an inventory and explains how a company’s activity data are used to calculate emissions, it does not enumerate every necessary data field for taking a GHG emission inventory. The Registry expects to update its on-line reporting tool (CARROT) to provide all necessary data fields for companies to input information to carry out the reporting process and perform many of the calculations described in this protocol. The Registry’s CARROT serves as data storage and an emission calculation tool; it is described in more detail in the GRP.

The Clinker-Based Methodology

The clinker-based approach derives the process-related CO₂ emissions from the amount of clinker produced plus the amount of CKD not recycled to the kiln. The calculation generally takes the following form:

$$\text{CO}_2 \text{ emissions} = [(\text{Cli}) (\text{EF}_{\text{Cli}}) + (\text{CKD}) (\text{EF}_{\text{CKD}})]$$

Where:

Cli	=	Quantity of clinker produced
EF _{Cli}	=	Clinker emission factor
CKD	=	Quantity CKD discarded
EF _{CKD}	=	CKD emission factor

Equation 1: Calculating process-related CO₂ emissions according to the clinker-based methodology

Companies collect activity data (described below) on the quantity of clinker and the CaO/MgO content to develop both the clinker emission factor and the CKD emission factor. Alternatively, if poor data are available companies can choose to use default emission factors, provided below. CO₂ emissions from CKD not recycled to the kiln are estimated by determining the amount of CKD produced and the calcination rate of CKD; the CKD emission factor is calculated from the clinker emission factor and the degree of

calcination. The following sections provide information on collecting activity data and determining a plant-specific emission factor.

Activity Data

To calculate CO₂ emissions through the clinker-based methodology companies need data on clinker production, CaO/MgO content, and non-carbonate sources of CaO and MgO.¹³ Companies should also collect data on the amount of CKD not recycled to the kiln to derive its emission factor. The table below provides an indicative list of data needs at an aggregated level.

Activity Data for Clinker-Based CO ₂ Estimation Method ¹⁴	Units
Clinker produced	Mass
CaO content of clinker	%
MgO content of clinker	%
Non-carbonate CaO	Mass
Non-carbonate MgO	Mass
Amount of discarded CKD not recycled to the kiln	Mass

Table 1: Activity data for clinker-based CO₂ estimation method

Emission Factors

Clinker emission factor. Companies should derive an emission factor to calculate CO₂ emissions from clinker based on the percent of CaO and MgO in the clinker and adjusted to account for non-carbonate CaO and MgO. It reflects the CaCO₃ and MgCO₃ contained in the raw materials and excludes non-carbonate CaO and MgO. The emission factor will take the form of mass CO₂/mass clinker. Use the following steps to derive an emission factor.

- Determine amount of clinker produced,
- Determine CaO and MgO content of clinker
- Subtract the non-carbonate sources CaO and MgO from the total amount of CaO and MgO
- Multiply the remaining quantity of CaO and MgO by their respective stoichiometric ratios.

The following example illustrates how to derive and apply a clinker emission factor to calculate CO₂ emissions through the clinker-based methodology.¹⁵

¹³ Examples of non-carbonated sources of CaO and MgO include calcium silicates or fly ash.

¹⁴ Companies should keep in mind that manufacturing different types of cement which incorporate varying levels of CaO/MgO in the clinker could impact the accuracy of the plant-specific emission factor, if the separate batches of cement have significantly dissimilar CaO/MgO content levels. For example, companies could separately group for each cement manufacturing plant the activity data of a batch of clinker containing 60% CaO and 5% MgO by mass from a batch of clinker that contains 70% CaO and 2% MgO by mass.

Example 1: Calculate CO₂ emissions from producing clinker and derive a clinker CO₂ emissions factor.

According to cement company XY's activity data, it produces 10 metric tons of clinker with CaO and MgO comprising 60% and 5% by mass, respectively. The activity data also shows that it imports 75kg of non-carbon bound CaO per ton clinker. Cement company XY produces the remaining CaO and MgO content of its clinker on-site through the calcination of CaCO₃ and MgCO₃.

To determine the CO₂ emissions, follow the three steps presented below. Steps 1 and 2 show how to calculate total emissions; step 3 derives a clinker CO₂ emission factor.

Step 1: Subtract the imported CaO from the total amount of CaO;

$$[10 \text{ metric tons clinker } (.6)] - [10 \text{ metric tons } (0.075)] = 5.25 \text{ metric tons CaO}$$

Step 2: Multiply the quantity of CaO and MgO by their respective stoichiometric ratios.

$$\begin{aligned} \text{The CO}_2/\text{CaO stoichiometric ratio} &= \frac{\text{molecular weight of CO}_2 (44\text{g})}{\text{molecular weight of CaO } (56\text{g})} \\ &= 0.785 \end{aligned}$$

$$5.25 \text{ metric tons CaO } (0.785) = 4.12 \text{ metric tons CO}_2$$

$$\begin{aligned} \text{The CO}_2/\text{MgO stoichiometric ratio} &= \frac{\text{molecular weight of CO}_2 (44\text{g})}{\text{molecular weight of MgO } (40\text{g})} \\ &= 1.1 \end{aligned}$$

$$10 \text{ metric tons clinker } (.05) = 0.5 \text{ metric tons MgO}$$

$$0.5 \text{ metric tons MgO } (1.1) = 0.55 \text{ metric tons CO}_2$$

$$\text{Total clinker CO}_2 \text{ emissions} = 4.12 + 0.55 = 4.67 \text{ metric tons CO}_2$$

Step 3: Derive a clinker CO₂ emissions factor.

$$\begin{aligned} \text{Clinker CO}_2 \text{ emissions factor} &= 4.67 \text{ tCO}_2/10 \text{ t clinker} \\ &= 0.467 \text{ tCO}_2/\text{metric ton clinker} \\ &= 467.0 \text{ kgCO}_2/\text{metric ton clinker} \end{aligned}$$

¹⁵ For simplicity, the example assumes the imported CaO is non-carbon bond calcium; thus no CO₂ emissions result from its use. Companies should conduct lab analysis to verify the "Loss on Ignition" of the imported material to determine the actual the amount of carbonate, carbon and hydrocarbons and adjust their calculations accordingly.

If companies lack good data on the CaO/MgO content of the clinker, then the Registry recommends a default emission factor of 525 kg CO₂/metric ton of clinker produced.¹⁶

Cement kiln dust emission factor. Companies should also derive an emission factor associated with the CKD. It is likely that the CKD will contain uncalcinated CaCO₃ and MgCO₃. Therefore, using the clinker emission factor would yield an overestimation of emissions associated with CKD. The CKD emission factor is derived using the clinker emission factor and the degree of CKD calcination. Like the clinker emission factor, the CKD emission factor is based on the mass of CKD. The following equation demonstrates how to calculate a CKD emission factor.¹⁷

$$EF_{CKD} = \frac{\frac{EF_{cli}}{1 + EF_{cli}} \times d}{1 - \frac{EF_{cli}}{1 + EF_{cli}} \times d}$$

Where:

EF _{CKD}	=	Emission factor of partially calcinated Cement Kiln Dust (mass CO ₂ / mass CKD)
EF _{cli}	=	Clinker Emission Factor
d	=	Degree of CKD calcination

Equation 2: Calculating the CKD emission factor

The calcination rate, “d”, should be based on loss-on-ignition data from each plant; it reflects the amount of CO₂ associated with creating CKD and expressed as a fraction of the total carbonate CO₂ in the raw materials. Alternatively, the Registry suggests using a default value of 1, which is conservative.

If companies have inadequate data to calculate a plant-specific CKD emission factor the Registry recommends assuming that the CO₂ emissions from CKD equal 2% of clinker CO₂ emissions.

Cement Manufacturing Efficiency Metric

The Registry considers the normalization of GHG emissions associated with fuel use and clinker or cement production vital to understanding the emissions characteristics of a cement company and in comparing performance across companies. In addition to the

¹⁶ *The Cement CO₂ Protocol: CO₂ Accounting and Reporting Standard for the Cement Industry*, Version 2.0, June 2005, The Cement Sustainability Initiative, WBCSD.

¹⁷ Source: *The Cement CO₂ Protocol: CO₂ Accounting and Reporting Standard for the Cement Industry*, Version 2.0, June 2005, The Cement Sustainability Initiative, WBCSD

value of taking an inventory of absolute, entity-wide emissions, efficiency metrics enable cement companies to show the context in which their emissions are generated.

The Registry’s efficiency metric is the same as the performance indicator from The Cement CO₂ Protocol from WBCSD, except that it adds indirect emissions to the numerator. It relates

- direct and indirect emissions from a cement company to
- all clinker produced by the company for cement making or direct clinker sale, plus gypsum, limestone, CKD and all clinker substitutes consumed for blending, plus all cement substitutes produced.¹⁸

Equation 3 illustrates the efficiency metric: CO₂ emissions per ton of cementitious product.

CO ₂ emissions per ton of cementitious product	=	Direct + Indirect CO ₂ emissions from cement manufacturing			
		Own clinker consumed or added to stock	+ own clinker sold directly	+ gypsum, limestone, CKD & clinker substitutes consumed for blending	+ cement substitutes

Equation 3: Definition of specific (= unit-based) CO₂ emission.

This metric is widely used for monitoring emissions performance and calculating national cement industry benchmarks. It accounts for using clinker and cement substitutes as a CO₂ emission reduction strategy and intergrinding mineral components with clinker to make blended cements (i.e. clinker substitution) or as a binder (i.e. cement substitution).

The numerator covers direct and indirect emissions from

- mobile combustion sources
- stationary combustion sources
- process emissions (i.e., the calcination of raw material to produce clinker) and
- fugitive sources
- purchased and consumed electricity/steam/heat

¹⁸ Like The Cement CO₂ Protocol from WBCSD, the Registry recommends that reporters include CKD that ultimately becomes incorporated in a cementitious product in the denominator of Equation 3. In contrast, landfilled dust should be excluded from the denominator. Additionally, we also use the term “cementitious products” or “binders” in the denominator, as it is a sum of clinker and mineral components; the denominator also excludes clinker bought from third parties for the production of cement, since this clinker is already included in the inventory of the third party.

The denominator does not necessarily equal total cement sales. It excludes:

- Bought clinker, used for cement production;
- Granulated slag which is sold to and ground by another company;
- Cement volumes which are traded without any processing.

Information on Other Emission Sources

As mentioned above, the Registry requires that reporters take a complete, entity-wide inventory of their GHG emissions. The following sections provide information for cement companies on determining emission from organic carbon in raw materials, mobile and stationary combustion, fugitive sources, and purchased electricity.

Organic Carbon in Raw Materials

A small amount of organic carbon is often entrained within the raw materials used for clinker production, which is converted to CO₂ during pyroprocessing. The Cement CO₂ Protocol from WBCSD indicates that the CO₂ emissions associated with the total organic carbon (TOC) content of raw materials is about 1% of the CO₂ emissions from clinker production and kiln fuel combustion (~10 kg CO₂/t clinker).¹⁹

Consistent with the Cement CO₂ Protocol from WBCSD, the Registry recommends calculating the CO₂ emissions from the TOC content of raw materials by applying an organic carbon factor to the amount of raw meal consumed then converting from carbon to CO₂.

$$\text{CO}_2 \text{ emissions from TOC in raw materials} = (\text{TOC}_{\text{R.M.}}) (\text{R.M.}) (3.664)$$

Where:

TOC_{R.M.} = Organic carbon content of raw material (%)

R.M. = The amount of raw material consumed (t/yr)

3.664 = The CO₂ to C molar ratio

Equation 4: Calculating CO₂ emissions from TOC in raw materials

The Registry provides a default factor of 0.2% for the TOC of the raw materials. However, if companies believe they have significantly higher or lower carbon content then company specific data is appropriate; refer to the Cement CO₂ Protocol for specific guidance. The Registry suggests using plant-specific data to determine the amount of raw material consumed, which accounts for CKD not recycled to the kiln. Alternatively, companies can use a default raw meal to clinker ratio of 1.55.²⁰

¹⁹ This emission source will likely be classified as *deminimis* in a cement company's GHG inventory.

²⁰ *The Cement CO₂ Protocol: CO₂ Accounting and Reporting Standard for the Cement Industry*, Version 2.0, June 2005, The Cement Sustainability Initiative, WBCSD

Direct Emissions from Mobile Combustion

Cement companies should refer to the GRP for guidance on calculating GHG emissions from mobile sources, including off-road quarry vehicles, and mobile quarry equipment, trucks, and company cars. Equipment that burns fossil fuel and is transported from one location to another (i.e., diesel generators) are not considered mobile combustion sources. Companies should refer to the section in the GRP on Direct Emissions from Stationary Combustion for instructions on calculating emissions from these devices.

Mobile sources produce methane (CH₄) and nitrous oxide (N₂O) emissions, as well as CO₂. CO₂ emissions, the primary GHG emissions from mobile sources, are directly related to the quantity of fuel consumed. Thus emission factors are expressed in fuel quantity. On the other hand, combustion emissions of CH₄ and N₂O, while also related to fuel consumption, depend more on the emission control technologies employed in the vehicle. For this reason, their emission factors are typically expressed in terms of mass of compound emitted per distance traveled (gram/mile), and the preferred method of calculating these emissions is based on mileage.

The Registry's GRP provides emission factors for mobile combustion fuels and examples demonstrating the procedure for calculating emissions from mobile sources.

Direct Emissions from Stationary Combustion

The Registry's GRP serves as the primary resource for determining emissions from stationary combustion devices. Cement companies should calculate GHG emissions from cement kiln and non-kiln units based on fuel use and plant-specific fuel characteristics or by using default emission factors.²¹

In addition to burning conventional fossil fuels, such as coal, fuel oil, and natural gas, cement companies regularly combust waste-derived alternative fuels. The Registry classifies alternative waste fuels as either (1) alternative fossil fuels or (2) biomass fuels. GHG Emissions from alternative fossil fuels are not considered climate-neutral; thus they are included in a cement company's direct stationary combustion emissions inventory. However, the Registry suggests that companies also report the emissions associated with using alternative fossil fuels in the Optional Reporting section in their emission report to show the impact of using waste products as opposed to conventional fossil fuel.

In contrast, biomass fuels are considered carbon-neutral because their emissions are offset by the relatively quick uptake of CO₂ to re-grow biomass. Therefore, companies do not include emissions from biomass combustion in the direct stationary combustion emissions inventory. However, they must identify and report biomass CO₂ emissions as "biogenic emissions," in a category separate from fossil fuel emissions. Note that CH₄

²¹ Cement companies that use continuous emissions monitoring systems (CEMS) for large stationary emissions sources are free to report that data to the Registry. Refer to the Registry's GRP and Power Protocol for guidance on CEMS. However, companies must be able to accurately allocate emissions to the appropriate emissions source if the CEMS device is reading emissions from multiple sources.

and N₂O emissions from the combustion of biomass are not considered biogenic and should be calculated and reported as part of your direct emissions inventory

If companies have plant-specific kiln and non-kiln fuel emission factors, then this data should be used. The stationary combustion section in the GRP provides default emission factors for traditional fossil fuels; the following list consists of default emission factors for alternative fuels.

Alternative fuels	kg CO₂/GJ
Waste oil	80
Tires	85
Plastics	75
Solvents	75
Impregnated saw dust	75
Other fossil based wastes	80
Agricultural, organic, diaper waste, charcoal	110

Source: WBCSD/WRI, The Cement CO₂ Protocol

Direct Emissions from Fugitive Sources

Leaks in refrigerant systems are the most likely source of fugitive GHG emission for cement companies. Reporters should consult the Registry’s GRP for guidance on calculating emissions from fugitive sources.

Indirect Emissions

Indirect emissions occur because of your organization’s actions, but are produced by sources owned or controlled by another entity.²² The Registry’s GRP provides guidance on accounting for and reporting indirect emissions from purchased and consumed electricity, heat, and/or steam. In addition to reporting direct emissions from manufacturing cement and combusting fossil fuels, cement companies are required to report all indirect emissions from purchased electricity/steam/heat.

Optional Reporting

In addition to reporting required emissions data, cement companies may also want to provide information about their other environmental efforts and activities as well as other indirect sources of emissions. This information might include

- upstream or downstream emissions from raw material purchases, such indirect CO₂ emissions from clinker purchases,
- emissions from carbon in waste water,
- product transport, or
- employee travel.

Optional emissions reports are not certified.

²² World Resources Institute/World Business Council on Sustainable Development, *The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard* (2004).

Certification

The Registry's Cement Certification Protocol (CCP) is an appendix to its General Certification Protocol (GCP). The CCP complements the GCP by describing the core certification activities in the context of a cement company. Certification of a cement company's greenhouse gas (GHG) emissions report submitted to the Registry must be conducted in accordance with both the GCP and the CCP. The intended audience of the CCP is approved cement sector certifiers. However, cement companies may also find it useful to review this document to develop a better understanding of the certification activities associated with cement sector reporting to the Registry.

Certifiers of cement companies must read and be familiar with the following Registry reporting tools:

- General Reporting Protocol,
- General Certification Protocol,
- Cement Protocol,
- Cement Certification Protocol, and
- Climate Action Registry Reporting Online Tool (CARROT).

For more information on certifying a cement company's GHG emissions submitted to the Registry see the GCP and the CCP.

References

Calculating CO₂ Process Emissions from Cement Production, October 2001, ICF.

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