

---

---

**Carbon dioxide capture,  
transportation and geological  
storage — Quantification and  
verification**

*Capture du dioxyde de carbone, transport et stockage géologique —  
Quantification et vérification*

**iTeh STANDARD PREVIEW**  
**(standards.iteh.ai)**

[ISO/TR 27915:2017](https://standards.iteh.ai/catalog/standards/sist/4cfcf0ac-9e43-4cce-85e8-51af418a7435/iso-tr-27915-2017)

<https://standards.iteh.ai/catalog/standards/sist/4cfcf0ac-9e43-4cce-85e8-51af418a7435/iso-tr-27915-2017>



**iTeh STANDARD PREVIEW**  
**(standards.iteh.ai)**

ISO/TR 27915:2017

<https://standards.iteh.ai/catalog/standards/sist/4cfcf0ac-9e43-4cce-85e8-51af418a7435/iso-tr-27915-2017>



**COPYRIGHT PROTECTED DOCUMENT**

© ISO 2017, Published in Switzerland

All rights reserved. Unless otherwise specified, no part of this publication may be reproduced or utilized otherwise in any form or by any means, electronic or mechanical, including photocopying, or posting on the internet or an intranet, without prior written permission. Permission can be requested from either ISO at the address below or ISO's member body in the country of the requester.

ISO copyright office  
Ch. de Blandonnet 8 • CP 401  
CH-1214 Vernier, Geneva, Switzerland  
Tel. +41 22 749 01 11  
Fax +41 22 749 09 47  
copyright@iso.org  
www.iso.org

# Contents

	Page
<b>Foreword</b> .....	<b>v</b>
<b>Introduction</b> .....	<b>vi</b>
<b>1 Scope</b> .....	<b>1</b>
1.1 General.....	1
1.2 Limitations.....	1
1.3 Stakeholders' requirements.....	1
1.4 Review of the references.....	1
1.5 Nomenclature.....	2
<b>2 Normative references</b> .....	<b>2</b>
<b>3 Terms and definitions</b> .....	<b>3</b>
<b>4 Principles</b> .....	<b>8</b>
4.1 General.....	8
4.2 Principles relating to the accuracy of measurement.....	8
4.2.1 Overview.....	8
4.2.2 Relevance.....	8
4.2.3 Completeness.....	8
4.2.4 Consistency and comparability.....	8
4.2.5 Accuracy.....	8
4.2.6 Transparency.....	8
4.2.7 Conservativeness.....	8
4.3 Principles relating to the fungibility of emission reductions.....	9
4.3.1 Real.....	9
4.3.2 Additionality.....	9
4.3.3 Quantifiable.....	9
4.3.4 Permanence.....	9
4.3.5 Environmental effectiveness.....	9
4.3.6 Enforceable.....	9
4.3.7 Economic efficiency.....	9
4.4 Principles relating to equity and relationship with stakeholders.....	9
4.4.1 Equity.....	9
4.4.2 Transparency.....	10
4.4.3 Political acceptability.....	10
4.4.4 Consistency with IPCC Guidelines.....	10
<b>5 Defining the CCS system and boundaries</b> .....	<b>10</b>
5.1 General.....	10
5.2 Spatial boundaries.....	11
5.2.1 Overview.....	11
5.2.2 CCS Project.....	11
5.2.3 Capture system boundaries.....	11
5.2.4 Transportation system boundaries.....	12
5.2.5 Storage system boundaries.....	13
5.2.6 Geological storage complex.....	13
5.2.7 Wells.....	13
5.2.8 Surface equipment.....	14
5.2.9 Life cycle assessment (LCA) boundaries.....	15
5.2.10 Reference to baseline scenario.....	15
5.3 Temporal boundaries.....	16
5.4 Use of boundaries for Quantification.....	17
5.4.1 Importance of Quantification and verification.....	17
5.4.2 Leakage and risk consideration.....	17
<b>6 Quantification methodologies</b> .....	<b>18</b>
6.1 General.....	18

6.2	Key elements of GHG accounting approaches for CCS	18
6.2.1	Overview	18
6.2.2	Program purpose and type	18
6.2.3	Scope	19
6.2.4	Emission quantification methods	21
6.3	Sources and emissions identified in CCS systems	21
6.3.1	Overview	21
6.3.2	Capture system	22
6.3.3	Transportation system	22
6.3.4	Storage system	22
6.3.5	Other emissions	23
6.4	Case studies	23
6.4.1	General	23
6.4.2	Case study 1: UNFCCC National inventories — Inventory accounting	24
6.4.3	Case study 2: ISO 14064-2 and CDM — Baseline emission reduction credit accounting	28
6.4.4	Case study 3: EU ETS — Cap and trade accounting	30
6.4.5	Case study 4: Alberta CCS protocol — Baseline emission reduction credit accounting	33
6.4.6	Case Study 5: Alberta EOR protocol — Baseline emission reduction credit accounting	35
6.4.7	Case study 6: US GHG reporting — Inventory accounting	36
6.4.8	Case study 7: LCA	39
6.5	Discussion — Key commonalities, differences and noteworthy issues	39
6.5.1	Key differences	41
6.5.2	Issues for further consideration	42
<b>7</b>	<b>Measurement and monitoring</b>	<b>43</b>
7.1	General	43
7.2	Purpose	43
7.3	Review of monitoring for CCS	43
7.4	Measurement and monitoring in CCS systems	45
7.4.1	General	45
7.4.2	CCS projects	45
7.4.3	Capture system	48
7.4.4	Transportation system	48
7.4.5	Storage system	48
7.4.6	Impurities	49
7.4.7	LCA approaches	50
<b>8</b>	<b>Environmental impacts of CCS other than GHG capture/emission</b>	<b>50</b>
8.1	Objectives	50
8.2	Definition of EIA and LCA	50
8.3	LCA methodological framework	51
8.4	Key features of LCA for CCS	54
<b>9</b>	<b>Data management, reporting and verification</b>	<b>54</b>
9.1	General	54
9.2	Data management	55
9.3	Reporting	56
9.4	Verification	57
9.4.1	Background	57
9.4.2	Verification planning	58
9.4.3	Assessment of the GHG data, information and controls	58
9.4.4	Conclusion and reporting of the verification process	59
9.4.5	Verification records	59
9.4.6	Competency of verification teams	59
<b>10</b>	<b>Conclusions</b>	<b>60</b>
	<b>Bibliography</b>	<b>62</b>

## Foreword

ISO (the International Organization for Standardization) is a worldwide federation of national standards bodies (ISO member bodies). The work of preparing International Standards is normally carried out through ISO technical committees. Each member body interested in a subject for which a technical committee has been established has the right to be represented on that committee. International organizations, governmental and non-governmental, in liaison with ISO, also take part in the work. ISO collaborates closely with the International Electrotechnical Commission (IEC) on all matters of electrotechnical standardization.

The procedures used to develop this document and those intended for its further maintenance are described in the ISO/IEC Directives, Part 1. In particular the different approval criteria needed for the different types of ISO documents should be noted. This document was drafted in accordance with the editorial rules of the ISO/IEC Directives, Part 2 (see [www.iso.org/directives](http://www.iso.org/directives)).

Attention is drawn to the possibility that some of the elements of this document may be the subject of patent rights. ISO shall not be held responsible for identifying any or all such patent rights. Details of any patent rights identified during the development of the document will be in the Introduction and/or on the ISO list of patent declarations received (see [www.iso.org/patents](http://www.iso.org/patents)).

Any trade name used in this document is information given for the convenience of users and does not constitute an endorsement.

For an explanation on the voluntary nature of standards, the meaning of ISO specific terms and expressions related to conformity assessment, as well as information about ISO's adherence to the World Trade Organization (WTO) principles in the Technical Barriers to Trade (TBT) see the following URL: [www.iso.org/iso/foreword.html](http://www.iso.org/iso/foreword.html).

This document was prepared by Technical Committee ISO/TC 265, *Carbon dioxide capture, transportation, and geological storage*, [ISO/TR 27915:2017](http://www.iso.org/iso/foreword.html)

<https://standards.iteh.ai/catalog/standards/sist/4cfcf0ac-9e43-4cce-85e8-51af418a7435/iso-tr-27915-2017>

## Introduction

This document is intended to serve as a reference document for future development of any technical standards that could be approved by TC 265 for the quantification and verification (Q&V) of greenhouse gas (GHG) emissions and emission reductions from CCS projects. This document is a review of current practices and requirements, for the Q&V of carbon dioxide captured, transported and geologically stored; as well as for direct and indirect GHGs that can arise from integrated CCS project activities associated with injection of carbon dioxide into geological formations for the purposes of isolation from the atmosphere (and ocean) over the long term. While carbon dioxide (CO<sub>2</sub>) is the primary target of the capture process, other GHGs (such as methane, CH<sub>4</sub>) may be entrained in the capture stream, and emissions can include GHG's other than CO<sub>2</sub>. This document includes limited discussion of other environmental impacts.

This document integrates the various aspects of Q&V adopted by other ISO/TC 265 Working Groups (WGs) into a comprehensive project framework.

The UNFCCC Paris Agreement (adopted on 12 December 2015) lays the foundation for countries to work cooperatively to limit the increase in global average temperature to between 1,5 °C and 2 °C above pre-industrial levels, by reducing emissions of greenhouse gases (GHGs) into the atmosphere and by increasing removals of GHGs from the atmosphere. Many of the climate models considered by the IPCC in their most recent assessment report (IPCC, 2014) suggest that keeping average global temperature rises to less than 2 °C will require large scale deployment of carbon dioxide capture, transportation and geological storage technologies (CCS) in order to reduce anthropogenic emissions from the electrical sector and from industries where there are no viable alternatives. The IPCC (2014) also suggest that CCS with bio-energy (BECCS) will be required to remove carbon dioxide from the atmosphere to meet medium term emission objectives. In the longer term (i.e. 70 to 100 years), it may be necessary, and viable, to further reduce harmful concentrations of CO<sub>2</sub> in the atmosphere by capturing CO<sub>2</sub> directly from the atmosphere for injection into geological formations (DACCS).

While many countries have existing domestic GHG emission reporting requirements, the Paris Agreement emphasizes “robust accounting” for all countries (UNFCCC, 2015, Article 6, paragraph 2), covering both anthropogenic emissions of greenhouse gases by sources and removals of greenhouse gases by sinks (Article 4, paragraph 2). The key principles for accounting and reporting identified in the Paris Agreement are transparency (to ensure that actions are shared and equitable, and that outcomes are real), accuracy, completeness, comparability and consistency, and the avoidance of double accounting (UNFCCC, 2015, Article 4, paragraph 13). Environmental integrity (i.e. no harm to ecosystems or biodiversity) is a fundamental principle for all activities, as are issues relating to the socioeconomic impacts of a project.

ISO/TC 265 was established to develop technical standards for the design, construction, operation, environmental planning and management, risk management, quantification, monitoring and verification, and related activities in the field of CCS. Six working groups (WGs) have been established. They all report through to the Technical Committee (TC) and are charged with focusing on particular aspects of the CCS technology chain.

WG1 – Capture

WG2 – Transport

WG3 – Storage

WG4 – Quantification and Verification

WG5 – Cross-cutting Issues

WG6 – CO<sub>2</sub> storage through Enhanced Oil Recovery (EOR)

This document established under WG4 is intended to provide a credible foundation for future standard approaches for the quantification and verification (Q&V) of GHGs associated with CCS projects (for geological storage or for EOR). Future standards developed in this area will improve understanding

and confidence in CCS related GHG mitigation by regulatory authorities, investors and civil society, as well as enhance validation processes underpinning project compliance obligations.

The development of this document complements the development of other CCS and non-CCS, but relevant, ISO standards and TRs, including in particular the whole ISO/TC 265 catalogue. Documents are referenced from the EU, UNFCCC, IPCC, and various government bodies. As CCS Q&V is an ever-evolving area of examination, this document has been based on the best available information at the time of its release.

The principal GHG considered within this document is carbon dioxide (CO<sub>2</sub>), other GHG's (as listed in Chapter 5), are included in the Q&V of CCS projects, but are not usually significant. To some extent, GHG and CO<sub>2</sub> are used somewhat interchangeably and the reader is invited to consider the context of the terms. Most of the GHG captured through the CCS system will be a relatively pure stream of CO<sub>2</sub>, perhaps mixed with other gases such as N<sub>2</sub>, but in an Enhanced Oil Recovery (EOR) system the recycled CO<sub>2</sub> could also include methane (CH<sub>4</sub>). Emissions from fossil-fired industrial activity could also contain some N<sub>2</sub>O.

This document aims to provide a transparent and non-prescriptive body of information relating to Q&V processes for CCS projects.

## iTeh STANDARD PREVIEW (standards.iteh.ai)

[ISO/TR 27915:2017](https://standards.iteh.ai/catalog/standards/sist/4cfcf0ac-9e43-4cce-85e8-51af418a7435/iso-tr-27915-2017)

<https://standards.iteh.ai/catalog/standards/sist/4cfcf0ac-9e43-4cce-85e8-51af418a7435/iso-tr-27915-2017>

**iTeh STANDARD PREVIEW**  
**(standards.iteh.ai)**

ISO/TR 27915:2017

<https://standards.iteh.ai/catalog/standards/sist/4cfcf0ac-9e43-4cce-85e8-51af418a7435/iso-tr-27915-2017>



# Carbon dioxide capture, transportation and geological storage — Quantification and verification

## 1 Scope

### 1.1 General

This document presents a review of publicly available literature identifying materially relevant issues and options relating to “good practices” for quantifying and verifying GHG emissions and reductions at the project level. Its scope covers all components of the CCS chain (e.g. capture, transport, storage) and includes a lifecycle assessment approach to estimating project level emissions and emission reductions from project assessment, construction and operations, through to completion and post-closure activities. This document considers the following at the project level:

- a variety of Q&V related boundaries applicable to all components of a CCS project;
- the composition of the CO<sub>2</sub> stream, including its purity, and requirements for measuring and verifying the physical and chemical state of the CO<sub>2</sub> stream in CCS projects;
- identification and quantification of GHG emissions and reductions across integrated CCS components;
- monitoring objectives, methodologies, and sampling strategies, including locations, periods, and frequencies;
- GHG data collection and reporting; [ISO/TR 27915:2017](https://standards.iteh.ai/catalog/standards/sist/4cfc0ac-9e43-4cce-85e8-51a418a7435/iso-tr-27915-2017)
- verifying GHG expectations with agreed verification criteria; <https://standards.iteh.ai/catalog/standards/sist/4cfc0ac-9e43-4cce-85e8-51a418a7435/iso-tr-27915-2017>
- life cycle assessment (LCA) of CCS projects.

### 1.2 Limitations

Q&V approaches to measuring and verifying GHG emissions, reductions and removals for CCS projects continue to evolve. This document identifies the gaps and limitations in current levels of knowledge, of empirical methodologies and application of good practices for CCS Q&V.

This is a Technical Report and so does not seek to recommend technical standards for any specific Q&V method. This document cites existing ISO standards and other good-practice protocols that have been developed to quantify and verify GHGs from integrated CCS projects.

### 1.3 Stakeholders' requirements

This document aims to inform all stakeholders who influence, or are directly or indirectly involved in the reporting of emissions and emission reductions, or removals, for CCS projects. Stakeholders may include, for example, CCS project developers and operators, policy makers, regulators and other government oversight bodies, verifying entities, the financial community, equipment manufacturers, owners of other resources (e.g. water, coal, oil and gas), and members of the general public.

### 1.4 Review of the references

This document makes reference to a variety of sub-national, national and international laws applicable to CCS projects; current Q&V practices to measure GHG emissions and reductions, or removals, by CCS projects; existing ISO standards that are directly and/or indirectly relevant to CCS projects; identified stakeholder requirements; and the anticipated outcomes of other ISO/TC 265 WGs.

The discussion of Q&V is applicable to both onshore and offshore environments. At this stage, the offshore experience is from two Norwegian projects, Sleipner and Snohvit, while the onshore experience draws on an expanding range of storage, and CO<sub>2</sub> EOR projects, in North America and China; and from a cumulative body of research, pilot and demonstration projects, in Algeria, Australia, Canada, Europe, Japan and the USA.

References are cited throughout this document, including relevant standards and protocols. These references are listed in alphabetic order in the Bibliography.

### 1.5 Nomenclature

BECCS	Bio-energy with CCS
CCS	Carbon Capture and Storage (or Carbon dioxide Capture, transportation and geological Storage)
CDM	Clean Development Mechanism
CEMS	Continuous Emission Monitoring System
CMS	Continuous Measurement System
CO <sub>2</sub> -e	Carbon dioxide equivalent
DACCS	Direct air carbon dioxide capture and (geological) storage
EIA	Environmental Impact Assessment
EOR	Enhanced Oil Recovery
EU ETS	European Union Emissions Trading Scheme
GHG	Greenhouse Gas
IEA GHG	International Energy Agency Greenhouse Gas R&D Programme
IPCC	Intergovernmental Panel on Climate Change
IPCC SR	IPCC Special Report on CCS (2005)
LCA	Life Cycle Assessment
MRR	Monitoring, Reporting Regulation (ref. EU)
Mt	1 million (metric) tonnes
Q&V	Quantification and Verification
tonne	1,000 kg
tCO <sub>2</sub> -e	tonne CO <sub>2</sub> equivalent
TR	Technical Report
UNFCCC	United Nations Framework Convention on Climate Change

## 2 Normative references

There are no normative references in this document.

### 3 Terms and definitions

For the purposes of this document, the terms and definitions given in ISO 27917-1 and the following apply.

ISO and IEC maintain terminological databases for use in standardization at the following addresses:

- IEC Electropedia: available at <http://www.electropedia.org/>
- ISO Online browsing platform: available at <http://www.iso.org/obp>

#### 3.1 baseline

reference basis for comparison against which project status or performance is monitored or measured

Note 1 to entry: The IPCC (2014, Annex 1, Glossary, p.1253) defines baseline as “the state against which change is measured”. In natural systems, a baseline represents the range of pre-existing natural variation of that system, which may include a complex range of diurnal, tidal, seasonal, annual, and climatically-driven natural fluctuations.

[SOURCE: ISO 21500:2012, 2.3, modified]

#### 3.2 carbon capture and storage CCS

process consisting of the separation of CO<sub>2</sub> from industrial and energy related sources, transportation and injection into a geological formation, resulting in its long-term isolation from the atmosphere

Note 1 to entry: CCS projects should also provide for the long-term isolation of CO<sub>2</sub> from oceans, potable water supplies and other resources.

[SOURCE: IPCC special report on CCS, 2005]

#### 3.3 client

organization or person requesting validation or verification

Note 1 to entry: The client could be the responsible party or the GHG program administrator or other stakeholder.

[SOURCE: ISO 14064-1:2006, 2.25]

#### 3.4 CO<sub>2</sub> (GHG) leakage leakage

unintended release of CO<sub>2</sub> (or other GHGs) out of pre-defined containment

Note 1 to entry: Examples of containment are compressors, pipelines, trucks, ships, wells and geological formations. In the context of this document, leakage does not refer to the concept through which efforts to reduce emissions in one place shift emissions to another location or sector where they remain uncontrolled or not counted. Specific regulations at the national or sub-national level may further define leakage within specific contexts.

#### 3.5 CO<sub>2</sub> stream

stream consisting overwhelmingly of carbon dioxide

Note 1 to entry: A CO<sub>2</sub> stream is likely to contain impurities such as other GHGs, and may also include substances added to the stream to improve the performance of the CCS stream or to enable detection of the CO<sub>2</sub>. The minimum concentration of CO<sub>2</sub> in the CO<sub>2</sub> stream is usually subject to regulatory discretion and approval, but should be overwhelmingly CO<sub>2</sub>.

[SOURCE: ISO 27917-1]

### 3.6

#### **CO<sub>2</sub> stream composition**

percentage by volume of each component of the *CO<sub>2</sub> stream* (3.5)

Note 1 to entry: The CO<sub>2</sub> stream composition is usually subject to regulatory discretion and approval. It is less common to report stream composition as a mass fraction.

### 3.7

#### **CO<sub>2</sub> stream purity**

percentage by volume of CO<sub>2</sub> as a component of the *CO<sub>2</sub> stream* (3.5)

### 3.8

#### **detection limit**

#### **detection threshold**

smallest value of a property of a substance that can be reliably detected by a specified measuring method in a specified context

### 3.9

#### **emission factor**

normalized measure of GHG emissions in terms of activity

Note 1 to entry: For example, tonnes of GHG emitted per tonne of fuel consumed. Valves and other such equipment might have typical leakage rates based on measurement from similar equipment. Emission factors can be applied based on experience for such equipment.

[SOURCE: Annex II of the IPCC special report on CCS, 2005]

### 3.10

#### **GHG/CO<sub>2</sub> emission emission**

total mass of GHG (i.e. CO<sub>2</sub> or CO<sub>2</sub>-e) released to the atmosphere, or surface water bodies, over a specified period of time

iteh STANDARD PREVIEW  
(standards.iteh.ai)  
51af418a7435/iso-tr-27915-2017

Note 1 to entry: Emissions from a geological storage complex occur at the interface between the ground and the atmosphere or at the interface between the seabed and ocean or lake. "GHG/CO<sub>2</sub> emission" is equivalent to the UNFCCC term "seepage" referred to in the CDM modalities and procedures for CCS project activities (see Reference [75]).

[SOURCE: ISO 14064-2:2006, 2.5, modified]

### 3.11

#### **GHG/CO<sub>2</sub> emission reduction**

calculated net decrease of GHG emissions between a *baseline* (3.1) scenario and the CCS project output

Note 1 to entry: A GHG emission reduction may also be referred to as "CO<sub>2</sub> avoided", although CO<sub>2</sub> avoided may also refer to CO<sub>2</sub> removals from the atmosphere.

[SOURCE: ISO 14064-2:2006, 2.7, modified]

### 3.12

#### **GHG removal**

total mass of GHG removed from the atmosphere over a specified period of time

Note 1 to entry: CCS projects could achieve GHG removals through BECCS (Bio-energy with CCS) or by DACCS (Direct air CO<sub>2</sub> capture and geological storage).

[SOURCE: ISO 14064-2:2006, 2.6]

**3.13****fugitive emission**

release of GHG from anthropogenic activities such as the processing or transportation of gas, petroleum or CO<sub>2</sub>

Note 1 to entry: Fugitive emissions include unintentional releases such as leaks and spills, and intentional releases such as vents and flares for the purposes of safety, maintenance or to operate specific pieces of equipment (see Reference [91]).

[SOURCE: Annex II of the IPCC special report on CCS, 2005]

**3.14****geological reservoir**

subsurface body of rock with sufficient porosity and permeability to contain and transmit fluids (including super-critical phase GHGs) with an overlying impermeable seal (or caprock) which prevents escape of the fluids

[SOURCE: Annex II of the IPCC special report on CCS, 2005]

**3.15****geological storage complex**

subsurface geological system extending vertically to comprise storage units, and primary and secondary seals, extending laterally to the defined limits of the CO<sub>2</sub> storage project

Note 1 to entry: Limits can be defined by natural geological boundaries, regulation or legal rights.

**3.16****greenhouse gas  
GHG**

gaseous constituent of the atmosphere, both natural and/or anthropogenic, that absorbs and emits radiation at specific wavelengths within the spectrum of infrared radiation emitted by the Earth's surface, the atmosphere and clouds

Note 1 to entry: The most common greenhouse gases are carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), hydrofluorocarbons (HFCs), nitrogen trifluoride (NF<sub>3</sub>), perfluorocarbons (PFCs) and sulfur hexafluoride (SF<sub>6</sub>). Emissions from these gases are reported under the Kyoto Protocol, and aggregated into carbon dioxide equivalents (CO<sub>2</sub>-e) using factors called global warming potentials (GWPs).

[SOURCE: ISO 14064-2:2006, 2.1]

**3.17****greenhouse gas activity data**

quantitative measure of activity that results in a GHG emission or removal

Note 1 to entry: Examples of GHG activity data include the amount of energy, fuels or electricity consumed, material produced, service provided or area of land affected.

**3.18****greenhouse gas emission or removal factor**

conversion factor relating activity data to GHG emissions or removals

**3.19****greenhouse gas information system**

policies, processes and procedures to establish, manage and maintain GHG information

**3.20****greenhouse gas report**

stand-alone document intended to communicate an organization's or project's GHG-related information to its *intended users* (3.23)

[SOURCE: ISO 14064-2:2006, 2.15]

### 3.21

#### **greenhouse gas source**

process, activity or mechanism that releases a GHG into the atmosphere

[SOURCE: ISO 14064-2:2006, 2.2, modified; Annex II, IPCC CCS report 2005, modified]

### 3.22

#### **integrated CCS project**

project that involves capturing CO<sub>2</sub> from large point sources, transporting it to a storage site, injecting it into deep geologic formations (storage complex), and *monitoring* (3.28) to verify that it remains isolated from the atmosphere

### 3.23

#### **intended user**

individual or organization identified by those reporting GHG related information as being the one who relies on that information to make decisions

Note 1 to entry: The intended user could be the client, the responsible party, GHG program administrators, regulators, the financial community or other affected stakeholders, such as local communities, government departments or non-governmental organizations

[SOURCE: ISO 14064-2:2006, 2.22]

### 3.24

#### **level of assurance**

degree of assurance that the *intended user* (3.23) requires for verification

Note 1 to entry: The level of assurance is used to determine the depth of detail that a verifier designs into their verification plan to determine if there are any material errors, omissions or misrepresentations.

Note 2 to entry: There are two levels of assurance, reasonable or limited, which result in differently worded verification statements.

[SOURCE: ISO 14064-2:2006, 2.24, modified]

### 3.25

#### **materiality**

concept that individual, or the aggregation of, errors, omissions and misrepresentations could affect the GHG assertion and could influence the intended users' decisions

Note 1 to entry: The concept of materiality is used when designing the validation or verification and sampling plans to determine the type of substantive processes used to minimize the risk that the validator or verifier will not detect a material discrepancy (detection risk).

Note 2 to entry: The concept of materiality is used to identify information that, if omitted or misstated, would significantly misrepresent a GHG assertion to intended users, thereby influencing their conclusions. Acceptable materiality is determined by the validator, verifier or GHG program based on the agreed level of assurance.

[SOURCE: ISO 14064-2:2006, 2.28]

### 3.26

#### **measurement**

determination of quantities through physical devices

Note 1 to entry: Examples of measurements are temperature, flow, concentrations, length, distance, etc. Measurement may be direct (e.g. length with a meter) or indirect. Indirect measurements may require two steps, firstly sampling and then analysis. Indirect measures may also use a model to convert the measurement of a given quantity into the measurement of another one, for example, from velocity to flow rate, taking into account the pipe and fluid characteristics.

**3.27****uncertainty (of measurement)**

parameter associated with the result of a measurement that characterizes the dispersion of values that could reasonably be attributed to the measurement property

**3.28****monitoring**

continuous or repeated checking, supervising, critically observing, measuring, or determining the status of a system to identify variance from an expected performance level or *baseline* (3.1)

**3.29****GHG quantification**

act of measuring and/or estimating and/or predicting the amount of GHG emissions, reductions and removals associated with a CCS project

**3.30****reporting scope**

physical and temporal boundaries of information reported

**3.31****responsible party**

person or persons responsible for the provision of the *GHG quantification* (3.29) assertion and the supporting GHG information

[SOURCE: ISO 14064-1:2006, 2.23, modified]

**3.32****sampling**

selection of a subset from a population to estimate characteristics of the whole population

**3.33****sampling strategy**

set of technical principles or steps that aim to establish, depending on the objectives and the site considered, the sampling density, distribution, locations, and frequency for each sampling area

**3.34****venting**

intended release of GHG from pre-defined containment

**3.35****verification of GHG assertion**

systematic, independent and documented process for the evaluation of a GHG assertion against agreed verification criteria

Note 1 to entry: A GHG assertion is a factual and objective statement of performance related to GHGs made by an organization or project.

[SOURCE: ISO 14064-2:2006, 2.26, modified]

**3.36****verifier**

competent and independent person, or persons, with responsibility for performing and reporting on the verification process

Note 1 to entry: This term can be used to refer to a verification body.

[SOURCE: ISO 14064-1:2006, 2.36]