Cover sheet of the Proposed Methodology Form			
Form for submitting the proposed methodolog	SY		
Host Country	The Republic of the Philippines		
Name of the methodology proponents	Japan International Research Center for		
submitting this form	Agricultural Sciences on behalf of Expert		
	Committee on Climate-Resilient Agriculture		
	and Low-Carbon Food Systems in the ASEAN		
	Region		
Sectoral scope(s) to which the Proposed	15. Agriculture		
Methodology applies			
Title of the proposed methodology, and	Methane Emission Reduction by Water		
version number	Management in Rice Paddy Fields, Version 01.0		
List of documents to be attached to this	The attached draft JCM-PDD:		
form (please check):	⊠Additional information		
	Appendix A, B and C		
Date of completion	24/09/2024		

JCM Proposed Methodology Form

History of the proposed methodology

Version	Date	Contents revised
01.0	24/09/2024	First edition

A. Title of the methodology

Methane Emission Reduction by Water Management in Rice Paddy Fields, Version 01.0

B. Terms and definitions

Terms	Definitions
Drainage	A drainage*1.2 is considered fully completed when the water
	level is observed to reach 15 cm below the soil surface.
	*1: The above requirements do not apply to the end-of-season
	drainage.
	*2: In case the water level does not reach 15 cm below the soil
	surface, a drainage may be deemed fully completed under the
	following condition, however, such drainage is only perceived as a
	single drainage even if the conditions are met multiple times in one
	cropping season.
	The water level is below the soil surface between 0 cm and -15 cm
	for a total of 10 days consisting of at least 3 consecutive days. This
	condition is demonstrated by observation on the first and last days
	of consecutive days when the water level is observed to be below
	the soil surface, and either 1) observation on every 3 days when
	the water level stays below the soil surface or 2) precipitation data
	which indicates there is no precipitation during those consecutive
	days.
Single Drainage	Fields have a single drainage event and period of time
	without flooded conditions during the cropping season at any
	growth stage, in addition to the end-of-season drainage.
Multiple Drainage	Fields have more than one drainage event and period of time
	without flooded conditions during the cropping season, in
	addition to the end-of-season drainage, including alternate
	wetting and drying (AWD).

C. Summary of the methodology

Items	Summary
GHG emission reduction	CH4 emission reductions achieved through change of water
measures	management scheme of rice paddy field, while
	increases/decreases of N_2O and CO_2 emissions are also
	considered. Uncertainty concerning both reference and project
	emissions are conservatively addressed through Uncertainty
	deduction (Ud) values.
Calculation of reference	Reference emissions are calculated based on CH_4 and $\mathrm{N}_2\mathrm{O}$
emissions	emissions in reference fields in the same cultivation and
	environmental conditions including pre-season water regime,
	soil type, and type and amount of organic amendment of project
	rice paddy field. Direct measurement is used to estimate
	reference CH_4 and N_2O emissions. Country specific values for
	calculating CH4 emissions can also be used subject to cross-
	checking of the values obtained from direct measurement. $\mathrm{N}_2\mathrm{O}$
	emissions can also be calculated from the amount of fertilizer
	applied. CO_2 emissions from the use of irrigation and drainage
	pumps are optional for counting and calculated based on fuel
	consumption of the pumps.
Calculation of project	Project emissions are calculated based on $CH_4\ and\ N_2O$
emissions	emissions in project fields. Direct measurement is used to
	estimate project CH4 and N2O emissions. Country specific
	values for calculating CH4 emissions can also be used subject
	to cross-checking of the values obtained from direct
	measurement. N_2O emissions can also be calculated from the
	amount of fertilizer applied. CO2 emissions from the use of
	drainage pumps for draining water from rice paddy fields are
	counted while those from the use of irrigation pumps are
	optional for counting. CO2 emissions are calculated based on
	fuel consumption of the pumps.
Monitoring parameters	• CH ₄ and N ₂ O emission factors from rice paddy fields from
	both reference and project water regimes
	• Areas of project fields of each stratum and/or each filed
	• Total number of days under the project in a cropping
	season, when applicable
	• Application rate of organic amendment, when applicable
	• Application rate of nitrogen fertilizer, when applicable

•	Fuel consumption of drainage pumps for the project field
	(Fuel consumption of drainage pumps for the reference
	field and fuel consumption of irrigation pumps are
	optional).

D. Eligibilit	y criteria
This methodo	logy is applicable to projects that satisfy all of the following criteria.
Criterion 1	The project field is rice paddy field that changes water regime ¹ during
	cultivation period from continuously flooded to single or multiple drainage, or
	from single to multiple drainage.
	For the former, farmers have not conducted single or multiple drainage, as
	defined in Section B above, in the past 2 years prior to the start of the project,
	and for the latter, project participants have not conducted multiple drainage in
	the past 2 years prior to the start of the project*
	*If a pilot study is carried out on the same field as the project field, project participants
	have not conducted single and/or multiple drainage in the past 2 years prior to the start
	of the pilot study.
	See Appendix C for the method to demonstrate water management in the past 2 years
	prior to the start of the project.
Criterion 2	A drainage* ^{1,2} is considered fully completed when the water level is observed to
	reach 15 cm below the soil surface. To maintain yield, an irrigation is carried
	out within 2 days after the completion of the drainage. If the irrigation, to be
	conducted within 2 days after the completion of drainage, fails, project
	participants demonstrate that yield reduction ^{*3} has not resulted in significant
	difference between the reference and project field or has resulted from causes
	beyond the reasonable control of the project participants. Any evidence of the
	drainage not causing yield reduction ^{*3} is to be submitted.
	*1: The above requirements do not apply to the end of season drainage.
	*2: In case the water level does not reach 15 cm below the soil surface, a drainage may
	be deemed fully completed under the following condition, however, such drainage is
	only perceived as a single drainage even if the conditions are met multiple times in one
	cropping season.:
	The water level is below the soil surface between 0 cm and -15 cm for a total of 10
	days consisting of at least 3 consecutive days. This condition is demonstrated by

¹ For supplemental information on water management of rice paddy fields in this methodology, refer to Appendix B

	observation on the first and last days of consecutive days when the water level is
	observed to be below the soil surface, and either 1) observation on every 3 days when
	the water level stays below the soil surface or 2) precipitation data which indicates there
	is no precipitation during those consecutive days.
	Methods to demonstrate conditions for water level of 15 cm below the soil surface or
	periods in which the water level stays below the soil surface are detailed in Appendix
	С.
	Methods other than those mentioned above may be applied subject to prior expert
	review as described in the Appendix C.
	*3: See Appendix C for the method to demonstrate no significant rice yield reduction. A
	proposed project may be considered eligible if yield reduction arises from causes
	beyond the reasonable control of the project participants.
Criterion 3	Single or multiple drainage is not required by the local or national legislation
	at the project field.

E. Emission Sources and GHG types

Reference emissions		
Emission sources	GHG types	
CH ₄ generated from rice paddy field due to activity of microorganism	CH ₄	
under anaerobic soil condition.		
N ₂ O emissions from fertilizer application.	N ₂ O	
CO ₂ emissions due to the utilization of drainage pumps used to drain	CO ₂	
water from rice paddy fields are optional.		
CO ₂ emission due to utilization of irrigation pumps are optional.	CO ₂	
Project emissions		
Emission sources	GHG types	
CH ₄ generated from rice paddy field due to activity of microorganism	CH ₄	
under anaerobic soil condition.		
N ₂ O emissions from fertilizer application.	N ₂ O	
CO ₂ emissions due to the utilization of drainage pumps used to drain	CO ₂	
water from rice paddy fields.		
CO ₂ emission due to utilization of irrigation pumps are optional.	CO ₂	

F. Establishment and calculation of reference emissions

F.1. Establishment of reference emissions

Reference emissions are calculated based on CH_4 and N_2O emissions in reference fields in the same conditions including pre-season water regime, soil type, and type and amount of organic amendment of project rice paddy field. Direct measurement is used to estimate reference CH_4 and N_2O emissions. Country specific values for calculating CH_4 emissions can also be used subject to cross-checking of the values obtained from direct measurement.

In the Philippines, continuous flooding, or single drainage in some limited regions, for rice cultivation is commonly practiced as the multiple drainage method for rice cultivation requires additional project site preparation. In addition, there are farmers who perceive the drainage of water from rice paddies could potentially reduce yields. As a result, water management schemes which involve drainage have not been practiced in many parts of the country.

Business as usual (BaU) practice, which is continuous flooding, or single drainage in some limited regions, results in CH₄ emissions due to anaerobic decomposition of organic matter from flooded rice paddies and N₂O emissions from fertilizer application.

 CO_2 emissions from drainage pumps and irrigation pumps are optional for counting, as emissions from the use of irrigation pumps tend to decrease when drainage is conducted. CO_2 emissions from the utilization of mechanical devices and farm equipment are not counted as such emissions occur both in reference and project cases.

To assure conservativeness of the methodology, an uncertainty deduction factor is applied to emission reductions.

F.2. Calculation of reference emissions

$$RE_p = RE_{CH4,p} + RE_{N2O,p} + RE_{CO2,p}$$

Where:

 RE_p = Reference emissions during the period p (tCO₂e/period) $RE_{CH4,p}$ = Reference emissions of CH₄ during the period p (tCO₂e/period) $RE_{N2O,p}$ = Reference emissions of N₂O during the period p (tCO₂e/period) $RE_{CO2,p}$ = Reference emission of CO₂ during the period p (tCO₂/period)

1. CH₄ emissions

Regarding CH₄ emissions, project participants may choose one option from 1) or 2) below. Frequency and interval of measurements for both 1) and 2) are explained in 3) below.

1) Direct Measurement

Reference emissions are calculated based on the monitored CH₄ emissions measured at reference field in the same condition (stratum) of pre-season water regime, soil type, and type and amount of organic amendment of the project site. Reference emissions are calculated separately for the dry and wet seasons if both seasons are targeted.

The reference emissions are calculated as shown in the equations below. Reference emissions of CH₄ in cropping season *s* ($RE_{CH4,s}$) are calculated based on the averaged seasonal total emissions or by multiplying daily emissions and the number of days. The calculation method for seasonal total emissions and daily emissions based on the measured data is shown in the Appendix A.

$$RE_{CH4,p} = \sum_{s=1}^{S} RE_{CH4,s}$$
$$RE_{CH4,s} = \sum_{st=1}^{ST} \left(EF_{CH4,R,s,st} \times A_{s,st} \right) \times 10^{-3} \times GWP_{CH4}$$

or

$$RE_{CH4,s} = \sum_{st=1}^{ST} \sum_{f=1}^{F} (EF_{CH4,R,s,d,st} \times D_{s,st,f} \times A_{s,st,f}) \times 10^{-3} \times GWP_{CH4}$$

Where:

$$\begin{split} RE_{CH4,p} &= \text{Reference emissions of CH}_4 \text{ during the period } p \text{ (tCO}_2\text{e/period)} \\ RE_{CH4,s} &= \text{Reference emissions of CH}_4 \text{ in cropping season } s \text{ (tCO}_2\text{e/season)} \\ EF_{CH4,R,s,st} &= \text{Reference emission factor of CH}_4 \text{ in stratum } st \text{ in cropping season } s \\ \text{ (kgCH}_4\text{/ha/season)} \\ A_{s,st} &= \text{Area of project fields of stratum } st \text{ in cropping season } s \text{ (ha)} \\ EF_{CH4,R,s,d,st} &= \text{Reference emission factor of CH}_4 \text{ per day in stratum } st \text{ in cropping season } s \\ \text{ (kgCH}_4\text{/ha/day)} \\ D_{s,st,f} &= \text{Total number of days under the project in cropping season } s \text{ in field } f \text{ of stratum } st \\ \text{ (days/season)} \\ A_{s,st,f} &= \text{Area of project field } f \text{ of stratum } st \text{ in cropping season } s \text{ (ha)} \\ EF_{CH4,R} &= \text{Global warming potential of CH}_4 \text{ (tCO}_2\text{e/tCH}_4\text{): 28.0} \end{split}$$

- st = Index for stratum, covers all project fields with the same condition as determined in Table 1. (ST = total number of stratum)
- s = Index for cropping season (S = total number of cropping season during a period under the project)
- f = Index for project filed in stratum st (F = total number of fields in stratum st)

In the measurement, three representative fields need to be chosen in each stratum. At least two chambers are arranged in each of three fields, and the total area covered by the chambers in each field should be greater than or equal to 0.25 m^2 . See Appendix A for more detailed information. The stratification of all project fields is defined in the following table.

Parameter	Categories	Element
Water regime - on-season	Continuously flooded	w1
	Single Drainage	w2
	Multiple Drainage	w3
Water regime - pre-season	Flooded	p1
	Short drainage (<180 d)	p2
	Long drainage (≥180 d)	p3
Soil type	Andosols	s1
	Histosols	s2
	Thionic soils ^{*1}	s3
	Other soils	s4
Organic amendment (type) ^{*2}	Straw or upland crop residue on-season	o1
	Straw or upland crop residue off-season	o2
	Green manure	о3
	Farm yard manure	o4
	Compost	05
	No organic amendment (only low stubbles	06
	are left after harvesting or straw is almost	
	burnt after burning at the site)	
Application rate for straw	Low rate (high stubbles are left after	q1
amendment ^{*2}	harvesting or some portion of straw is left	
	after burning at the site)	
	High rate (almost all straw is left at the site)	q2

Table 1: Parameters for definition of stratification

including the produced hydrogen sulfide and the lowered pH (<4) after drainage. Project participants should make a prior assessment if using fields of thionic soils to avoid rice yield loss.

*2: If the project site is classified into two or more strata based on a type of organic amendment and/or application rates for straw amendment, the most conservative stratum (the least organic amendment rate) may be selected for all classified strata instead of setting multiple strata. However, the conservativeness of different types of organic amendments cannot be compared.

2) Country Specific Emission Factor Combined with Direct Measurements

For each stratum, project participants select appropriate or more conservative values from either the country specific emission factors for CH_4 emission in dry season and wet season in the Philippines or the emission factor derived from direct measurement. See the section 6 of Appendix C for more detailed information on the selection.

The reference emissions are calculated as follows:

$$RE_{CH4,p} = \sum_{s=1}^{S} RE_{CH4,s}$$

$$RE_{CH4,s} = \sum_{st=1}^{ST} \sum_{f=1}^{F} (EF_{CH4,R,s,d,st} \times D_{s,st,f} \times A_{s,st,f}) \times 10^{-3} \times GWP_{CH4}$$

If the emission factor calculated by multiplying the country specific emission factors and the latest IPCC default scaling factors is selected to be used for reference emissions:

 $EF_{CH4,R,s,d,st} = EF_{CH4,c,s,d} \times SF_{R,w} \times SF_p \times SF_o$

Where:

 $RE_{CH4,p}$ = Reference emissions of CH₄ during the period p (tCO₂e/period)

 $RE_{CH4,s}$ = Reference emissions of CH₄ in cropping season s (tCO₂e/season)

- $EF_{CH4,R,s,d,st}$ = Reference emission factor of CH₄ per day in stratum *st* in cropping season *s* (kgCH₄/ha/day)
- $D_{s,st,f}$ = Total number of days under the project in cropping season s in field f of stratum st (days/season)

 $A_{s,st,f}$ = Area of project field f of stratum st in cropping season s (ha)

 GWP_{CH4} = Global warming potential of CH₄ (tCO₂e/tCH₄): 28.0

 $EF_{CH4,c,s,d}$ = Emission factor of CH₄ per day for continuously flooded fields without organic amendments in cropping season *s* (kgCH₄/ha/day): 1.46 (kgCH₄/ha/day) for dry season or 2.95 (kgCH₄/ha/day) for wet season in the Philippines.

- $SF_{R,w}$ = Reference scaling factor to account for the differences in water regime during the cultivation period: 1 for continuous flooding.
- SF_p = Scaling factor to account for the differences in water regime in the pre-season before the cultivation period: 1.00 for non-flooded pre-season <180 d, 0.89 for non-flooded pre-season >180 d, 2.41 for flooded pre-season (>30 d), and 0.59 for non-flooded pre-season >365 d
- SF_{o} = Scaling factor to account for the differences in both type and amount of organic amendment applied
- st = Index for stratum, covers all project fields with the same condition as determined in Table 1. (ST = total number of stratum)
- s = Index for cropping season (S = total number of cropping season during a period under the project)
- f = Index for project filed in stratum st (F = total number of fields in stratum st)

$$SF_o = \left(1 + \sum_{i=1}^{l} ROA_i \times CFOA_i\right)^{0.59}$$

Where:

- SF_{o} = Scaling factor to account for the differences in both type and amount of organic amendment applied
- ROA_i = Application rate of organic amendment *i*, in dry weight for straw and fresh weight for others (t/ha)
- $CFOA_i$ = Conversion factor for organic amendment *i* (in terms of its relative effect with respect to straw applied shortly before cultivation)
- i = Index for type of organic amendment (I = total number of organic amendment types)

3) Frequency and Interval of Measurements

Measurement is conducted at least once a week (frequency) throughout each cropping season in a year.

The yearly interval of measurements is three consecutive years either from one year prior to or at the start of the project implementation. The following measurements are carried out every three to five years, and different uncertainty deduction values are applied depending on the intervals, which is detailed in Section H. below.

a) Direct Measurement

Measurement interval

Every 3 years

Every 4 to 5 years

b) Country Specific Emission Factor Combined with Direct Measurements

Measurement interval

Every 5 years

2. N₂O emissions

Regarding N₂O emissions, project participants may choose one option from 1) or 2) below.

1) Direct measurement

Reference emissions are calculated from monitored N_2O emissions measured at reference fields, in the same manner as the reference CH_4 emissions.

$$RE_{N20,p} = \sum_{s=1}^{S} RE_{N20,s}$$
$$RE_{N20,s} = \sum_{st=1}^{ST} (EF_{N20,R,s,st} \times A_{s,st}) \times 10^{-3} \times GWP_{N20}$$

Where:

 $RE_{N2O,p}$ = Reference emissions of N₂O during the period p (tCO₂e/period)

 $RE_{N2O,s}$ = Reference emissions of N₂O in cropping season s (tCO₂e/season)

 $EF_{N2O,R,s,st}$ = Reference emission factor of N₂O in stratum *st* in cropping season *s* (kgN₂O/ha/season)

 $A_{s,st}$ = Area of project fields of stratum *st* in cropping season *s* (ha)

 GWP_{N2O} = Global warming potential of N₂O (tCO₂e/tN₂O): 265

- st = Index for stratum, covers all project fields with the same condition as determined in Table 1. (ST = total number of stratum)
- s = Index for cropping season (S = total number of cropping season during a period under the project)

2) Emission Factor for Fertilizer

Reference emissions of N_2O are calculated using the application rate of N fertilizer in the reference area.

The reference emission is calculated as follows;

$$RE_{N20,p} = \sum_{s=1}^{S} RE_{N20,s}$$
$$RE_{N20,s} = \sum_{st=1}^{ST} ((Q_{N20,R,s,st} \times A_{s,st}) \times EF_{N20,C} \times 44/28) \times 10^{-3} \times GWP_{N20}$$

Where,

$$\begin{split} RE_{_{N2O,p}} &= \text{Reference emissions of N}_2\text{O during the period } p \text{ (tCO}_2\text{e/period)} \\ RE_{_{N2O,s}} &= \text{Reference emissions of N}_2\text{O in cropping season } s \text{ (tCO}_2\text{e/season)} \\ \mathcal{Q}_{_{N2O,R,s,st}} &= \text{Application rate of N-input in the referce field of stratum } st \text{ in cropping season } s \text{ (kgN input/ha/season)} \end{split}$$

 $A_{s,st}$ = Area of project fields of stratum *st* in cropping season *s* (ha)

 $EF_{N2O,C}$ = Emission factor of N₂O for continuous flooding: 0.003 kgN₂O-N/kgN input

 GWP_{N2O} = Global warming potential of N₂O (tCO₂e/tN₂O): 265

- st = Index for stratum, covers all project fields with the same condition as determined in Table 1. (ST = total number of stratum)
- *s* = Index for cropping season (*S* = total number of cropping season during a period under the project)

3) Frequency and Interval of Measurements

Measurement is conducted at least once a week (frequency) throughout each cropping season in a year.

The yearly interval of measurements is three consecutive years either from one year prior to or at the start of the project implementation. The following measurements are carried out every three to five years, and different uncertainty deduction values are applied depending on the intervals, which is detailed in Section H. below.

a) Direct Measurement

|--|

Every 3 years

Every 4 to 5 years

b) Country Specific Emission Factor

Measurement interval

Every 5 years

3. CO₂ emissions

CO₂ emissions due to drainage pumps and irrigation pumps are optional for counting.

Reference CO₂ emissions are calculated as follows:

$$RE_{CO2,p} = \sum_{i=1}^{n} (EF_{fuel,i} \times Q_{F,R,i,p})$$

Where:

 $RE_{CO2,p}$ = Reference emission of CO₂ during the period *p* (tCO₂/period)

 $Q_{F,R,i,p}$ = Quantity of fuel type *i* used for drainage pumps and/or irrigation pumps for the reference field during the period *p* (quantified as energy input) (TJ/period)

 $EF_{fuel,i}$ = Emission factor of fuel type *i* (tCO₂e/TJ)

G. Calculation of project emissions

 $PE_p = PE_{CH4,p} + PE_{N2O,p} + PE_{CO2,p}$

Where:

 PE_p = Project emissions during the period p (tCO₂e/period)

 $PE_{CH4,p}$ = Project emissions of CH₄ during the period p (tCO₂e/period)

 $PE_{N2O,p}$ = Project emissions of N₂O during the period p (tCO₂e/period)

 $PE_{CO2,p}$ = Project emission of CO₂ during the period *p* (tCO₂e /period)

1. CH₄ emissions

Regarding CH_4 emissions, project participants may choose one option from 1) or 2) below. Frequency and interval of measurements for both 1) and 2) are explained in 1. 3) in Section F.2 above.

1) Direct Measurement

Project emissions are calculated based on the monitored CH_4 emissions measured at project field, in the same manner as the reference CH_4 emissions.

$$PE_{CH4,p} = \sum_{s=1}^{S} PE_{CH4,s}$$

$$PE_{CH4,s} = \sum_{st=1}^{ST} (EF_{CH4,P,s,st} \times A_{s,st}) \times 10^{-3} \times GWP_{CH4}$$

or
$$\sum_{st=1}^{ST} \sum_{F}^{F}$$

$$PE_{CH4,s} = \sum_{st=1}^{F} \sum_{f=1}^{F} (EF_{CH4,P,s,d,st} \times D_{s,st,f} \times A_{s,st,f}) \times 10^{-3} \times GWP_{CH4}$$

Where:

 $PE_{CH4,p}$ = Project emissions of CH₄ during the period p (tCO₂e/period)

 $PE_{CH4,s}$ = Project emissions of CH₄ in cropping season s (tCO₂e/season)

 $EF_{CH4,P,s,st}$ = Project emission factor of CH₄ in stratum *st* in cropping season *s* (kgCH₄/ha/season)

 $A_{s,st}$ = Area of project fields of stratum *st* in cropping season *s* (ha)

 $EF_{CH4,P,s,d,st}$ = Project emission factor of CH₄ per day in stratum *st* in cropping season *s* (kgCH₄/ha/day)

 $D_{s,st,f}$ = Total number of days under the project in cropping season s in field f of stratum st (days/season)

 $A_{s,st,f}$ = Area of project field f of stratum st in cropping season s (ha)

 GWP_{CH4} = Global warming potential of CH₄ (tCO₂e/tCH₄): 28.0

st = Index for stratum, covers all project fields with the same condition as determined in Table

1. (ST = total number of stratum)

s = Index for cropping season (S = total number of cropping season during a period under the project)

f = Index for project filed in stratum st (F = total number of fields in stratum st)

2) Country Specific Emission Factor Combined with Direct Measurements

Project participants select appropriate or more conservative values from either the country specific emission factors for CH_4 emission in dry season and wet season in the Philippines or the emission factor derived from direct measurements, and also from either IPCC scaling factors to account for the differences in water regime or the scaling factor derived from direct measurement. See the section 6 of Appendix C for more detailed information on the selection.

$$PE_{CH4,p} = \sum_{s=1}^{S} PE_{CH4,s}$$

$$PE_{CH4,s} = \sum_{st=1}^{ST} \sum_{f=1}^{F} (EF_{CH4,P,s,d,st} \times D_{s,st,f} \times A_{s,st,f}) \times 10^{-3} \times GWP_{CH4}$$

If the emission factor selected for reference emissions is the one calculated by multiplying the country-specific emission factors by the latest IPCC default scaling factors:

 $EF_{CH4,P,s,d,st} = EF_{CH4,c,s,d} \times SF_{P,w} \times SF_p \times SF_o$

Where:

 $PE_{CH4,p}$ = Project emissions of CH₄ during the period p (tCO₂e/period)

 $PE_{CH4,s}$ = Project emissions of CH₄ in cropping season s (tCO₂e/season)

 $EF_{CH4,P,s,d,st}$ = Project emission factor of CH₄ per day in stratum *st* in cropping season *s* (kgCH₄/ha/day)

 $D_{s,st,f}$ = Total number of days under the project in cropping season s in field f of stratum st (days/season)

 $A_{s,st,f}$ = Area of project field f of stratum st in cropping season s (ha)

 GWP_{CH4} = Global warming potential of CH₄ (tCO₂e/tCH₄): 28.0

- $EF_{CH4,c,s,d}$ = Emission factor of CH₄ per day for continuously flooded fields without organic amendments in season *s* (kgCH₄/ha/day): 1.46 (kgCH₄/ha/day) for dry season or 2.95 (kgCH₄/ha/day) for wet season in the Philippines.
- $SF_{P,w}$ = Project scaling factor to account for the differences in water regime during the cultivation period: 0.55 for multiple drainage periods or 0.71 for single drainage period².
- SF_p = Scaling factor to account for the differences in water regime in the pre-season before the cultivation period: 1.00 for non-flooded preseason <180 d, 0.89 for non-flooded pre-season >180 d, 2.41 for flooded preseason (>30 d), and 0.59 for non-flooded pre-season >365 d.
- SF_{o} = Scaling factor to account for the differences in both type and amount of organic amendment applied
- st = Index for stratum, covers all project fields with the same condition as determined in Table 1. (ST = total number of stratum)
- s = Index for cropping season (S = total number of cropping season during a period under the project)

f = Index for project filed in stratum st (F = total number of fields in stratum st)

² See Appendix C for more details.

$$SF_o = \left(1 + \sum_{i=1}^{I} ROA_i \times CFOA_i\right)^{0.59}$$

Where:

- SF_{o} = Scaling factor to account for the differences in both type and amount of organic amendment applied
- ROA_i = Application rate of organic amendment *i*, in dry weight for straw and fresh weigh for others (t/ha)
- $CFOA_i$ = Conversion factor for organic amendment *i* (in terms of its relative effect with respect to straw applied shortly before cultivation)

i = Index for type of organic amendment (I = total number of organic amendment types)

2. N₂O emissions

Regarding N_2O emissions, project participants may choose one option from 1) or 2) below. Frequency and interval of measurements for 1) are explained in 2. 3) in Section F.2 above.

1) Direct measurement

Project emissions are calculated based on the monitored N_2O emissions measured at project field, in the same manner as the reference CH_4 emissions.

$$PE_{N2O,p} = \sum_{s=1}^{S} PE_{N2O,s}$$

$$PE_{N20,s} = \sum_{st=1}^{ST} (EF_{N20,P,s,st} \times A_{s,st}) \times 10^{-3} \times GWP_{N20}$$

Where:

 $PE_{N2O,p}$ = Project emissions of N₂O during the period p (tCO₂e/period)

 $PE_{N2O,s}$ = Project emissions of N₂O in cropping season s (tCO₂e/season)

 $EF_{N2O,P,s,st}$ = Project emission factor of N₂O in stratum *st* in cropping season *s* (kgN₂O/ha/season)

 $A_{s,st}$ = Area of project fields of stratum *st* in cropping season *s* (ha)

 $GWP_{N2O} = Global \text{ warming potential of } N_2O (tCO_2e/tN_2O): 265$

- st = Index for stratum, covers all project fields with the same condition as determined in Table 1. (ST = total number of stratum)
- s = Index for cropping season (S = total number of cropping season during a period under the project)

2) Emission Factor for Fertilizer

Project emissions of N_2O are calculated using the N fertilizer application rate in the project area, in the same manner as the reference N_2O emissions.

$$PE_{N20,p} = \sum_{s=1}^{S} PE_{N20,s}$$

$$PE_{N20,s} = \sum_{st=1}^{ST} ((Q_{N20,P,s,st} \times A_{s,st}) \times EF_{N20,D} \times 44/28) \times 10^{-3} \times GWP_{N20}$$

Where:

 $PE_{N2O,p}$ = Project emissions of N₂O during the period p (tCO₂e/period)

 $PE_{N2O,s}$ = Project emissions of N₂O in cropping season s (tCO₂e/season)

 $Q_{N2O,P,s,st}$ = Application rate of N-input in the project fields of stratum *st* in cropping season *s* (kgN input/ha/period)

 $A_{s,st}$ = Area of project fields of stratum *st* in cropping season *s* (ha)

 $EF_{N2O,D}$ = Emission factor of N₂O for single and multiple drainage: 0.005 kgN₂O-N/kgN input.

$$GWP_{N2O}$$
 = Global warming potential of N₂O (tCO₂e/tN₂O): 265

- st = Index for stratum, covers all project fields with the same condition as determined in Table 1. (ST = total number of stratum)
- s = Index for cropping season (S = total number of cropping season during a period under the project)

3. CO₂ emissions

 CO_2 emissions due to drainage pumps are counted, while those from irrigation pumps are optional for counting.

Project CO₂ emissions are calculated as follows:

$$PE_{CO2,p} = \sum_{i=1}^{n} (EF_{fuel,i} \times Q_{F,P,i,p})$$

Where:

 $PE_{CO2,p}$ = Project emission of CO₂ during the period *p* (tCO₂e/period) $Q_{F,P,ip}$ = Quantity of fuel of type *i* used for drainage pumps and/or irrigation pumps for the project field during the period *p* (quantified as energy input) (TJ/period) $EF_{fuel,i}$ = Emission factor of fuel type *i* (tCO₂e/TJ)

H. Calculation of emissions reductions

1) In Case When CH₄ Emissions are Calculated based on Direct Measurement

 $ER_p = (RE_p - PE_p) \times (1 - Ud_{DM})$

Where:

 ER_p = Emission reductions during period p (tCO₂e/period)

 RE_p = Reference emissions during period p (tCO₂e/period)

 PE_p = Project emissions during period p (tCO₂e/period)

 Ud_{DM} = Uncertainty deduction (fraction: 0.05 for measurement interval of every three years and 0.10 for measurement interval of every four to five years)

 Ud_{DM} values for case 1)

Measurement interval of CH ₄	<i>Ud_{DM}</i> values
Every 3 years	0.05
Every 4 to 5 years	0.10

* If accuracy of measurement improves, *Ud* values of less than or equal to 0.10 may be accepted subject to consideration by the Joint Committee.

2) In Case When CH₄ Emissions are Calculated Using Country Specific Emission Factor Combined with Direct Measurements

 $ER_p = (RE_p - PE_p) \times (1 - Ud_{EF})$ Where:

 ER_p = Emission reductions during period *p* (tCO₂e/period)

 RE_p = Reference emissions during period *p* (tCO₂e/period)

 PE_p = Project emissions during period p (tCO₂e/period)

 Ud_{EF} = Uncertainty deduction (fraction: 0.15 for measurement interval of every five years)

 Ud_{EF} value for case 2)

Measurement interval of CH ₄	Ud_{EF} value
Every 5 years	0.15

I. Data and parameters fixed *ex ante*

The source of each data and parameter fixed *ex ante* is listed as below.

Parameter	Description of data		Source
$EF_{CH4,c,s,d}$	Emission factor of CH ₄ pe	r day for	Corton et al. (2000), Wassman
	continuously flooded fields with	out organic	et al. (2000)
	amendments in cropping season s (kgCH ₄ /ha/day) For dry season: 1.46 (kgCH ₄ /ha/day) For wet season: 2.95 (kgCH ₄ /ha/day)		
$SF_{R,w}$	Reference scaling factors to account for the		IPCC guidelines (2019)
	differences in water regime during the		
	cultivation period: 1 for continuous flooding.		
SF_p	Scaling factors to account for the differences		IPCC guidelines (2019)
	in water regime in the pre-season before the		
	cultivation period: 1.00 for non-		
	season <180 d, 0.89 for non-f	looded pre-	
	season >180 d, 2.41 for flooded pre-season (>30 d), and 0.59 for non-flooded pre-season		
	>365 d		
$CFOA_i$	Conversion factor for organic amendment <i>i</i> (in terms of its relative effect with respect to straw applied shortly before cultivation):		IPCC guidelines (2019)
	Organic amendment	CFOA	
	Straw incorporated shortly	1.00	
	(<30 days) before cultivation		
	Straw incorporated shortly	0.19	
	(>30 days) before cultivation		
	Compost	0.17	
	Farm yard manure	0.21	
	Green manure	0.45	
	*Straw application means that straws are		
	incorporated into the soil. It does not include		
	cases where straws are just placed on soil surface, and straws that were burnt on the field.		

$SF_{P,w}$	Project scaling factors to account for the	IPCC guidelines (2019)
ST P,W	differences in water regime during the	If CC guidelines (2019)
	с с	
	cultivation period: 0.55 for multiple drainage	
	periods, and 0.71 for single drainage period.	
EF _{N20,C}	Emission factor of N ₂ O for continuous	IPCC guidelines (2019)
	flooding: 0.003 kgN ₂ O-N/kgN input	
EF _{N2O,D}	Emission factor of N ₂ O for single and	IPCC guidelines (2019)
	multiple drainage: 0.005 kgN ₂ O-N/kgN input	
EF fuel, i	Emission factor of fuel type i (tCO ₂ e/TJ)	IPCC guidelines (2019)
Ud _{DM}	Uncertainty deduction (fraction: 0.05 for	Expert judgement
	measurement interval of every three years and	* If accuracy of measurement
	0.1 for measurement interval of every four to	improves, Ud values of less
	five years)	than or equal to 0.10 may be
		accepted subject to
		consideration by the Joint
		Committee
Ud _{EF}	Uncertainty deduction (fraction: 0.15 for	Expert judgement
	measurement interval of every five years)	
GWP _{CH4}	Global warming potential of CH ₄ : 28.0	Box 3.2, Table 1, Climate
	tCO ₂ e/tCH ₄	Change 2014: Synthesis
		Report. Contribution of
		Working Groups I, II and III
		to the Fifth Assessment Report
		of the IPCC (2014)
GWP _{N20}	Global warming potential of N ₂ O: 265	Box 3.2, Table 1, Climate
	tCO ₂ e/tN ₂ O	Change 2014: Synthesis
		Report. Contribution of
		Working Groups I, II and III
		to the Fifth Assessment Report
		of the IPCC (2014)
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Appendix A: Guidelines for Measuring Methane and Nitrous Oxide Emissions from Rice Paddy Fields

Appendix B: Supplement for Water Management in Rice Paddy Fields

Appendix C: Supplement for Monitoring Methods