



Climate Change Mitigation Reporting Guidance for Public Bodies

Climate Change (Reporting Bodies) Regulations
(Northern Ireland) 2024



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Purpose of the Guidance Document and the Online Portal

The purpose of this guidance document is to help public body organisations who are required to report on climate change mitigation, including measuring and reporting on their greenhouse gas (GHG) emissions, under The Climate Change (Reporting Bodies) Regulations (Northern Ireland) 2024. This guidance document can also be used by public bodies who wish to report voluntarily.

This document relates to the first mitigation reporting round of the Regulations, and it has been developed by the Department of Agriculture Environment and Rural Affairs ('DAERA'), through a co-design process with public bodies. The guidance document is to be read in conjunction with DAERA's online climate change public body reporting portal (now referred to as the 'online portal'). The online portal can be accessed through the department's website at the following hyperlink: [Public Body Climate Change Mitigation Reporting](#). Reporting organisations are to use the online portal to create and submit their climate change mitigation reports to DAERA.

Both this guidance document and the online portal aim to support public bodies, which have a wide and varying range of functions and services, as well as different capabilities and degrees of experience in climate change mitigation reporting.

The guidance document and the questions within the online portal aim to align with and they endorse the use of the internationally-recognised standard from the World Resources Institute and World Business Council for Sustainable Development: [The Greenhouse Gas Protocol – A Corporate Accounting and Reporting Standard](#) (now referred to as the 'GHG Protocol'). The GHG Protocol provides standards, guidance, tools and training for business and government, on how to measure, report and manage their GHG emissions.

The first mitigation reporting round under the Regulations primarily aims to set a baseline for public bodies. Organisations are not asked to provide information to cover all the potential aspects of mitigation reporting in this reporting round. Some of the more complex areas of mitigation reporting are not covered as they require further in-depth policy considerations and development by DAERA along with co-design with public bodies, to bring forward appropriate questions and supporting

guidance. Notwithstanding these more complex areas, the guidance and the online portal covers what the public bodies need in order to fulfil their statutory requirements in regard to reporting on climate change mitigation.

Climate change reporting is an iterative process. Reporting needs and requirements will also likely expand and evolve over future reporting rounds, as data sets mature, experience and skills in reporting bed-in, climate change understanding and science improves, etc. It is expected that public bodies will, where appropriate, work towards improving their reporting capabilities and data quality and availability over future reporting cycles.

This guidance document and the online portal will therefore be kept under review by DAERA and updated as appropriate over the reporting cycles through a co-design process with public bodies.

Structure of this Guidance Document and the Online Portal

This guidance document contains introductory sections under the following headings (each heading is hyperlinked to its relevant area in this guidance document):

- [Legislative Context and Requirements](#)
- [Climate Change, Mitigation and Greenhouse Gas Emissions](#)
- [Key Foundations of Emissions Reporting](#)
- [External Support, Guidance and Tools](#)

The section '[Key Foundations of Emissions Reporting](#)' contains important information and guidance on climate change mitigation reporting. It is recommended that organisations read this section as a minimum before they proceed to further areas in the guidance document.

Reporting organisations will use the online portal to create and submit their climate change mitigation reports, by entering their relevant information and data in response to a series of questions which are grouped into themed parts.

The online portal can be accessed through the DAERA website at the following hyperlink: [Public Body Climate Change Mitigation Reporting](#).

This guidance document additionally contains seven chapters which correspond to relevant associated parts of the online portal as follows:

Guidance Document: Chapters	Corresponding Online Portal: Parts
Chapter 1: Report Set Up and Profile	Part 1: Report Set Up and Profile
Chapter 2: Governance, Objectives and Strategies	Part 2: Governance, Objectives and Strategies
Chapter 3: Setting a Reporting Boundary	Part 3: Setting a Reporting Boundary
Chapter 4: Emissions Statement	Part 4: Emissions Statement
Chapter 5: Emissions Reduction Actions	Part 5: Emissions Reduction Actions
Chapter 6: Emissions Reduction Case Studies	Part 6: Emissions Reduction Case Studies
Chapter 7: Validation and Authorisation	Part 7: Validation and Authorisation

Chapters 1 to 7 of this guidance document provide background information and guidance, along with recommendations and tips which a reporting organisation may find useful. Some chapters also provide illustrative worked examples where it is considered that these examples may be helpful.

The chapters provided in this guidance document can each be read on their own, although there are connections between them. For example, [‘Chapter 3: Setting a Reporting Boundary’](#) has information and guidance which is important to [‘Chapter 4: Emissions Statement’](#) (and vice versa). Therefore, a reader of this guidance document will find references across each of the chapters to other chapters as relevant.

This guidance document also references the following six associated annexes:

Annex A: Summary of the Mitigation Reporting Requirements of The Climate Change (Reporting Bodies) Regulations (Northern Ireland) 2024

Annex B: Scope 3 Emission Accounting and Reporting – Supporting Guidance, which is relevant to [‘Key Foundations of Emissions Reporting’](#) and [‘Chapter 4: Emissions Statement’](#)

Annex C: Online Portal – Embedded Emission Conversion Factors for Scopes 1, 2 and 3 which is relevant to [‘Key Foundations of Emissions Reporting’](#) and [‘Chapter 4: Emissions Statement’](#)

Annex D: Accounting for Emissions from Leased Assets - Organisational Boundary Approaches which relates to [‘Chapter 3: Setting a Reporting Boundary’](#)

Annex E: Generic Questions which May Help Develop a Reporting Boundary

Annex F: List of Acronyms and Glossary

Legislative Context and Requirements

In 2022, Northern Ireland passed its first climate legislation called [the Climate Change Act \(Northern Ireland\) 2022](#) ('the Act'). The Act, [under section 42](#), also required DAERA to bring forward [The Climate Change \(Reporting Bodies\) Regulations \(Northern Ireland\) 2024](#) ('the Regulations') which came into operation on 3rd May 2024, after agreement by the Northern Ireland Executive.

These Regulations set reporting duties on 40 large-sized public bodies (i.e. they have 250 or more staff). The public bodies specified in the schedule to the Regulations can be viewed at the following hyperlink: [List of Specified Public Bodies](#). The Regulations focus on these large-sized bodies as they are likely to be the most capable to be able to report, show climate change leadership, and have strategic influence.

A summary of the mitigation reporting requirements of the Regulations is in 'Annex A: Summary of the Mitigation Reporting Requirements of The Climate Change (Reporting Bodies) Regulations (Northern Ireland) 2024' of this guidance document.

The first mitigation reports are due to be submitted to DAERA by **31st October 2025** and must include a reporting body's greenhouse gas (GHG) emission sources and levels covering the period from 1st April 2024 to 31st March 2025

These first reports will set the baseline year for GHG emissions, providing a benchmark to assess and measure progress against. The reports will also set out a reporting body's action plans to reduce their emissions including timescales for the implementation of these actions. The second and subsequent reports, that are required on 3-yearly reporting cycles, will include an assessment of any progress the body has made between reporting periods.

The Regulations require consideration, where relevant, of the benefit of coordinating their mitigation actions, including policies and proposals, with corresponding bodies in the UK (including Northern Ireland), Republic of Ireland, or elsewhere.

The reports must also be published on the DAERA website and specified public bodies are also required to publish their own reports.

Climate Change, Mitigation and Greenhouse Gas Emissions

Introduction

This section provides background information for the following topic areas (each topic area is hyperlinked to its relevant area within this section):

1. What is Climate Change
2. Addressing Climate Change – Mitigation and Adaptation
3. Why Mitigation is Important for Public Bodies
4. The Benefits of Mitigation Reporting
5. Types of GHGs
6. Global Warming Potential of GHGs
7. Carbon Dioxide Equivalents of GHGs
8. Categorisation of GHGs – ‘Scopes’

1. What is Climate Change

Climate change is recognised as one of the most important challenges facing the world today. The United Nations (UN) defines climate change as the long-term shifts in temperature and average weather patterns across the world¹. These shifts can be natural but, since the 1800s, human activities have been the main driver of climate change, primarily due to the burning of fossil fuels (like coal, oil and gas) which produces heat-trapping gases called GHGs. The impacts, which include changing weather patterns, rising sea levels and more frequent and extreme weather events, are affecting Northern Ireland and every country across the world.

During 2023 and 2024 we have seen global heat and sea temperature records repeatedly broken, and the extreme impacts that this is having on our weather systems, on food production and yields, and increased health risks from extreme heat stress.²

¹ [What Is Climate Change? | United Nations](#)

² [From widespread floods to severe heatwaves, ESOTC 2023 puts Europe's climate in focus | Copernicus](#)

2. Addressing Climate Change – Mitigation and Adaptation

Climate change mitigation and adaptation are two distinct yet complementary approaches to addressing the challenges posed by a changing climate. Mitigation addresses the causes of climate change, while adaptation addresses the consequences.

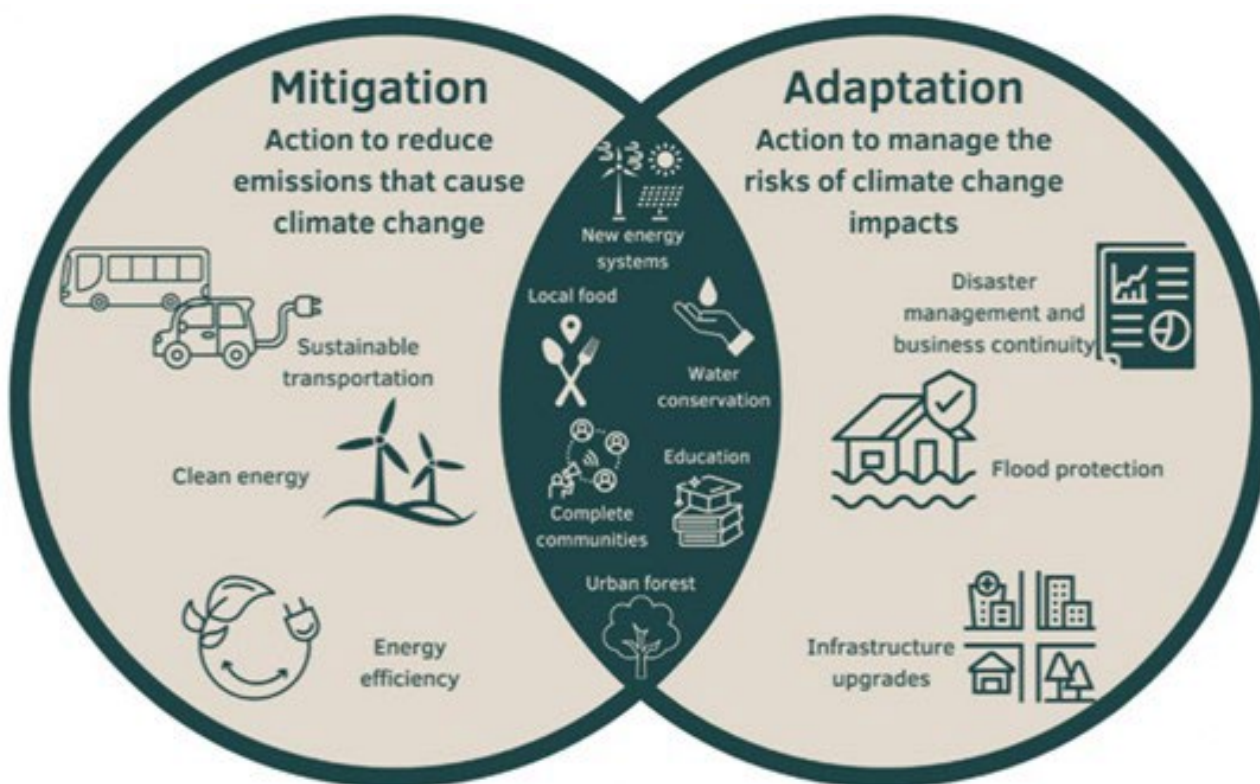
Mitigation focuses on reducing greenhouse GHG emissions, the causes of climate change, to slow down the rate of climate change. Adaptation, by comparison, focuses on managing the unavoidable consequences of climate change. This includes the following:

- Adjusting to current and future climate impacts, involves preparing for and responding to changes like sea-level rise, extreme weather events, and altered precipitation patterns, etc.
- Building resilience, which means strengthening our ability to cope with climate change impacts and minimizing potential damage.

Dual-benefit climate actions, also known as co-benefits, refer to actions that achieve both climate change mitigation or adaptation goals, as well as provide additional positive impacts on other areas, such as public health, the economy, or the environment. Reforestation and wetland restoration, for example, can sequester carbon dioxide (mitigation) while also reducing flood risk and providing natural habitats (adaptation).

Figure 1 below shows some examples of the many actions that can be taken to reduce emissions which cause climate change (mitigation) and some of the many actions that can be taken to reduce the impacts/risks of climate change (adaptation). The actions in the centre (dark background) are some examples of actions that can bring benefits for both climate change adaptation and mitigation.

Figure 1: Examples of the type of actions that can be taken to mitigate against or adapt to climate change and where they overlap



3. Why Mitigation is Important for Public Bodies

It is important that all public bodies take action to reduce emissions, recognise the impacts of climate change on their functions as well as have a clear plan in place to reduce these risks and manage impacts and utilise any opportunities.

In addition, by mitigating against climate change, public bodies play a significant role in contributing to Northern Ireland’s ambitious target of net zero GHG emissions by 2050.

The following is a non-exhaustive list of just some of the many benefits of carrying out mitigation actions:

- (i) Improved wellbeing:
 - By taking actions to reduce emissions, such as transitioning to renewable energy and/or electric vehicles, public bodies can help to improve air quality and therefore the health and wellbeing of the public.

- Increased access to green spaces can also result from mitigation efforts and have positive impacts on public health and wellbeing.

(ii) Increased efficiency and cost savings:

- Moving to cleaner, renewable energy sources can lead to significant cost savings over time.
- Implementing energy efficiency measures, such as optimising heating and cooling systems, improving insulation and using energy-efficient lighting and appliances can significantly reduce energy consumption and lower bills.

(iii) Creating new green jobs and enhanced innovation.

4. The Benefits of Mitigation Reporting

Climate change mitigation reporting by public bodies has many benefits, such as enabling better informed decision-making and developing effective strategies to drive actions and reduce emissions.

Reporting can also be an effective way for public bodies to build better stakeholder relationships and share best practices as well as improve transparency through the publication of their reports. It can be a vehicle for them to demonstrate climate change leadership and innovate others, as well as being key to their sustainability, to help them optimise green opportunities and for effective contingency planning.

It can also help government identify and take account of actions public bodies are taking to address climate change. This all helps to inform where central government intervention and support is potentially needed. As such it can help contribute to Northern Ireland moving to a net zero economy and society through a just transition.

5. Types of GHGs

[Section 60](#) of the Act defines GHGs as any of the following gases that are released into the atmosphere and are attributable to human activity:

- i) carbon dioxide (CO₂);

- ii) methane (CH₄);
- iii) nitrous oxide (N₂O);
- iv) hydrofluorocarbons (HFCs);
- v) perfluorocarbons (PFCs);
- vi) sulphur hexafluoride (SF₆); and
- vii) nitrogen trifluoride (NF₃).

These seven gases are covered by the [Kyoto Protocol](#)³ to the United Nations Framework Convention on Climate Change 1997, which commits almost 200 countries (including the UK) to limit and reduce the emissions of these GHGs. These GHG emissions are also included in the Paris Agreement⁴ because of their high global warming potential and/or because they exist in the atmosphere at high volumes.

6. Global Warming Potential of GHGs

GHGs vary both in their warming effect of the planet and how long they remain in the atmosphere and therefore, measuring the comparative impact of each, is complex. To overcome this complexity and to make meaningful comparisons between the different GHGs, the [Intergovernmental Panel on Climate Change](#) (IPCC) has assigned each GHG with its own global warming potential (GWP). These GWPs are internationally agreed and recognised standards which are used for national GHG inventory reports (including the UK and Northern Ireland). The IPCC reviews, updates and publishes these periodically, with the most recent publication, at the time of drafting this document, in August 2024. This publication can be viewed at the following hyperlink: [Global Warming Potential Values](#).

The GWP defines how potent each GHG is, over a set period of time (usually 100 years) in comparison to CO₂ and where the GWP of CO₂ is set to '1'. The other GHGs have much greater effects on global warming per unit and so have much

³ The Kyoto Protocol was adopted on 11 December 1997 and came into force on 16 February 2005.

⁴ The overall aim of the Paris Agreement is to hold “the increase in the global average temperature to well below 2°C above pre-industrial levels” and pursue efforts “to limit the temperature increase 1.5°C above pre-industrial levels”. More information can be found at the following hyperlink: [The Paris Agreement](#)

larger GWPs than CO₂. For example, the GWP for CH₄ over 100 years is 27, meaning it is 27 times more potent than CO₂, but it doesn't remain in the atmosphere as long.

7. Carbon Dioxide Equivalents of GHGs

To enable a standardised comparison between the impacts of GHGs by expressing their GWP relative to CO₂, the impacts of the different GHGs are converted to a common unit called the 'carbon dioxide equivalent' (CO₂e). The CO₂e is a unit that is usually measured in kg or tonnes (i.e. kgCO₂e or tCO₂e), and is calculated by the following equation:

$$\text{Quantity of a GHG} \times \text{GWP} = \text{CO}_2\text{e}$$

For example, the GWP for N₂O over 100 years is 265 tonnes. This means that one tonne of N₂O released into the atmosphere from a particular activity is equivalent to 265 tonnes of CO₂ or '265 tCO₂e'.

8. Categorisation of GHGs – 'Scopes'

The GHG Protocol delineates and categorises GHG emissions into three 'scopes' according to the activities or sources which release the emissions. The three scopes are as follows:

- **Scope 1 - direct GHG emissions** (including those which are fugitive) occur from sources (as a direct result of an activity) that are owned or controlled by the organisation.
- **Scope 2 - indirect GHG emissions** from the generation of purchased electricity, steam, heating and cooling.
- **Scope 3 - indirect GHG emissions other than those covered in scope 2.** They are a consequence of the activities of the organisation but occur from sources not owned or controlled by it.

Table 1 below provides further detail (as set out in the GHG Protocol) on each of the scopes, including descriptions along with some examples (a non-exhaustive list) of the type of sources of emissions from activities. It is important for a reporting organisation to note that the scopes are interconnected and that what is a scope 1 emission for one organisation may be a scope 2 or 3 emission for another.

Table 1: Emission scopes and sources as set out in the GHG Protocol

Category	Description	Sources of Emissions from Activities
Scope 1 emissions ('direct' emissions)	Emissions released directly from buildings or assets owned by the organisation in question.	<ul style="list-style-type: none"> • Stationary combustion, combustion of fuels e.g. (gas, oil, coal or other fuels) in stationary equipment such as boilers, furnaces, burners, turbines, heaters, incinerators, engines, flares, generators, etc. • Fugitive emissions (intentional and unintentional) from company-controlled sources, specifically fluorinated-gas leakage from refrigeration and air conditioning systems. • Mobile combustion, such as emissions from vehicles owned by the organisation that burn fuel. • Other process related emissions, including medical gases, emissions associated with wastewater treatment, etc.
Scope 2 emissions ('energy indirect' emissions)	Emissions from heat, steam and electricity purchased by the organisation for its own use.	<ul style="list-style-type: none"> • Generation of purchased electricity. • Generation of purchased heat or steam (e.g. district heating scheme) or cooling.
Scope 3 emissions ('other indirect' emissions)	These are indirect emissions which are a consequence of an organisation's operations or services. They occur at sources which the organisation does not own or control and which are not already covered under the scope 2 classification but occur in the value chain of a reporting organisation, including both upstream and downstream emissions.	<p>There are 15 categories of scope 3 emissions which are categorised by the GHG Protocol covering upstream and downstream activities of an organisation. A full list of these categories and other guidance is provided in 'Annex B: Scope 3 Emission Accounting and Reporting – Supporting Guidance' of this document.</p> <p>Some examples of scope 3 emissions-releasing activities are:</p> <ul style="list-style-type: none"> • travel for business and employee commuting, where the organisation does not own the cars (private cars including short-term hires), trains, aircraft, etc. that employees travel in, though this travel is directly related to the organisation and its activities, (e.g. air travel, rail, taxis, buses and business mileage using private vehicles); • waste generated in operations; • purchased goods and services where emissions arise from factories or buildings owned and operated by suppliers; yet a share of these emissions result from the purchasing organisation's activities, in that they are creating the demand that leads to suppliers' activity, which in turn generates emissions; • investments; and • leased assets and franchises.

Key Foundations of Emissions Reporting

Introduction

This section provides key information and guidance on the essential foundations of GHG emissions accounting and reporting by an organisation.

The detail provided in this section aims to support a reporting organisation's understanding of the following chapters and associated parts of the online portal:

- ['Chapter 3: Setting a Reporting Boundary'](#) and part 3 of the online portal; and
- ['Chapter 4: Emissions Statement'](#) and part 4 of the online portal.

Recommendation:

It is recommended that reporting organisations familiarise themselves with this section before proceeding to later sections and chapters of this guidance document.

This section provides information and guidance (and a tip where relevant) for the following topic areas (each topic area is hyperlinked to its relevant area within this guidance document):

1. The Five Principles of GHG Reporting
2. Three Steps to Follow When Reporting on GHG Emissions
3. Step I: Set a Reporting Boundary
4. Step II: Identify, Collect and Manage the Emissions-releasing Activity Data
5. Step III: Report Emissions-releasing Activity Data
6. Uncertainty in Reporting
7. Data Management and Quality

1. The Five Principles of GHG Reporting

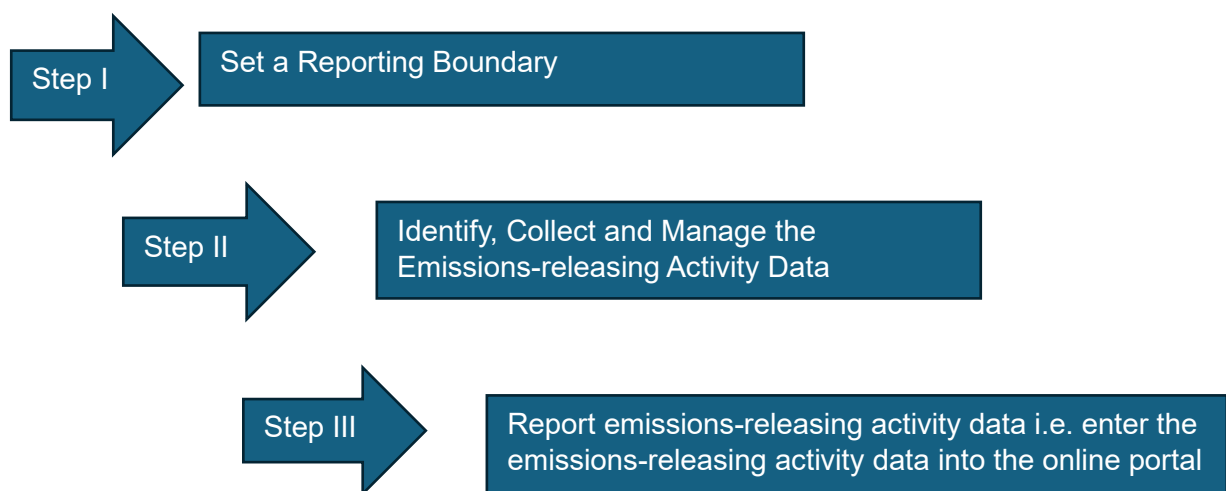
The following five principles of the GHG Protocol should be observed when an organisation is reporting on mitigation and when applying this guidance document:

- (i) **Relevance:** Ensure the GHG emissions reported appropriately reflect the emissions of the reporting organisation. By identifying and including the most relevant sources, this can inform an organisation to prioritise resources and actions to achieve meaningful emission reductions.
- (ii) **Completeness:** Measure and report on all GHG emission sources and activities from the organisation's operations. Disclose and justify any specific exclusions. By accounting for all emissions sources, the completeness principle ensures a comprehensive and accurate assessment of an organisation's overall GHG emissions profile.
- (iii) **Consistency:** Use consistent methodologies to allow for meaningful comparisons of emissions over time. Document any changes to the data, and changes in an organisation's reporting boundary - including the organisational boundary, methods, or any other relevant factors in future reporting cycles. Using consistent approaches enables accurate tracking of true emission trends, as well as comparisons between different reporting periods, and assessment of progress toward emissions reduction. This tracking helps organisations adjust their strategies and actions as needed to achieve their emissions reduction goals.
- (iv) **Transparency:** Address all relevant issues in a factual and coherent manner, keeping a record of all assumptions, calculations, and methodologies used. Report on any relevant assumptions and make appropriate references to the accounting and calculation methodologies and data sources used. Transparency fosters trust and confidence in the reported data, enables stakeholders to assess the credibility of emissions information, and facilitates informed decision-making regarding emissions reduction strategies and initiatives.

- (v) **Accuracy:** As far as can be judged, aim to ensure that the organisation's reported GHG emissions data is systematically neither over nor under, its actual emissions and that uncertainties are reduced as far as practical. Accurate emission data is necessary to assess the performance of emission reduction measures and track progress over time. It enables organisations to evaluate the effectiveness of implemented strategies, identify areas for improvement, and make informed adjustments to their emissions management efforts. Inaccurate estimates can lead to misguided decisions and inefficient allocation of resources.

2. Three Steps to Follow When Reporting on GHG Emissions

The following three steps should be followed by a reporting organisation when accounting and reporting on their GHG emissions:



3. Step I: Set a Reporting Boundary

An organisation should first define its reporting boundary. The reporting boundary sets the limits of what an organisation will account for and report on in regard to its GHG emissions (scope 1, scope 2 and scope 3).

Setting a reporting boundary requires an organisation to:

- a) establish its organisational boundary; and

- b) determine its operational boundary.

Guidance on how to set the reporting boundary (including organisational and operational boundaries) is provided in [‘Chapter 3: Setting a Reporting Boundary’](#).

In summary:

- The organisational boundary delineates the extent of a reporting organisation’s responsibility for measuring and reporting GHG emissions. It also describes the consolidation approach taken to determine which emissions are included in its GHG inventory.
- Once the organisational boundary has been established; a reporting organisation will need to set their operational boundary which involves:
 - identifying relevant sources of emissions from its activities (‘emissions-releasing activities’); and
 - classifying and categorising emissions sources within their value chain into scope 1, 2 or 3.

4. Step II: Identify, Collect and Manage the Emissions-releasing Activity Data

Once a reporting boundary has been set, the next step for an organisation is to identify and collect the data from the emissions-releasing activities within that boundary, now referred to as ‘activity data’.

For this step, reporting organisations should consider the following (each topic area is hyperlinked to its relevant area within this guidance document):

- a) [Activity Data and Sources](#).
- b) [Quality Hierarchy of Activity Data](#).
- c) [Managing Activity Data Quality Control in Data Collection and Storage](#).

Further information on these are as follows:

a) Activity Data and Sources

In most cases a reporting organisation will not directly measure each GHG emitted from its particular activities. Instead, it will collect and record the 'activity data' associated with its activities that generates GHG emissions. This activity data is likely to be in the form of levels in metric units of:

- kWh of energy consumption;
- litres of fuel burned;
- distance travelled in vehicles; or
- volume of gas or oil burned; etc.

This activity data is then required to be converted to CO₂e in order to report the estimated GHG emissions from the related activity. This conversion is done by multiplying the activity data level (e.g. number of litres of fuel burned) by a relevant 'emission conversion factor' to give the CO₂e for that particular activity. The online portal will apply this conversion calculation for a reporting organisation. Further detail on this calculation and emission conversion factors is provided below in ['Step III - Report Emissions-releasing Activity Data'](#).

Table 2 below provides a non-exhaustive list of illustrative examples of types of emissions-releasing activities and potential sources of the related activity data.

Table 2: Illustrative examples of activity data with potential data sources

Emissions-releasing activity	Definition	Activity data description and source
Fuels - natural gas use	Combustion in controlled boilers, combined heat and power, furnaces, etc.; emissions from chemical production in owned or controlled process equipment.	Data: meter readings - kWh gas Data source example: kWh gas within energy bills.
Fuels – liquid fuels used by an organisation’s vehicle fleet (i.e. owned/operated by the organisation)	Fuel (e.g. diesel, petrol) combusted in vehicles owned or leased by the organisation, but excludes rental vehicles / grey fleet, i.e. employee travel for business purposes using their own cars.	Data: Quantity of fuel/power used (e.g. litres). Data source example: Fuel card reports. Fuel purchase records (e.g. pump receipts).
Refrigerants and researched-based fluorinated gases.	Fugitive emissions from leakage of refrigerants where these have a GWP of their own (e.g. R134a has a GWP [CO ₂ e] of 1430 times CO ₂).	Data: Quantity of refrigerants lost (by refrigerant type) - top-up gas data from maintenance team. Data source example: fluorinated gases - gas contractor maintenance records (a legal requirement in Northern Ireland).
Fuel – solid fuel use	Combustion of other fuels (e.g. wood pellets) in owned or controlled premises e.g. used in a pellet stove.	Data: Quantity of fuel used (e.g. tonnes, cubic metres, etc.) Data source example: Fuel purchase records/receipts.
Purchased Electricity	Electricity that is purchased or otherwise brought into the organisational boundary of the company.	Data: meter readings - kWh electricity Data source example: kWh electricity from energy bills; or for shared premises without individual meters, kWh electricity from energy bills and consumption may be determined based on the % area occupied.
Purchased heat or steam	District heating or steam that is purchased or otherwise	Data: meter readings. Data source example: heat bills/supply reports.

Emissions-releasing activity	Definition	Activity data description and source
	brought into the organisational boundary of the reporting institution.	
Water supply	Purchased water	Data: Fresh water supply volume (cubic metres (m ³)). Data source example: water bills or meter readings.
Water Treatment	Disposal of wastewater	Data: Water supply volume (m ³) and assume 95% of incoming water plus 95% of harvested water. Data source example: supply water meter readings/invoices. For harvested water, estimate of volume harvested (e.g. based on annual precipitation or meter readings if in place).
Business travel – land or air (i.e. employee commuting home to place of work (e.g. an office base), and vice versa)	Transportation of employees between their homes and their workplace where travel could be by car, bus, rail, air, etc.	Data: Actual distance travelled (Institution specific survey) by mode of transport by staff in reporting period. Data source example: organisation specific travel survey / mileage claims.
Business travel – air, sea or land (i.e. employee travel for business purposes other than place of work)	Travel for business purposes where an employee travels in their own motor vehicle, takes public transport (i.e. bus, rail), ferry, flight or hires a car.	Data: Actual distance travelled (Institution specific survey) by mode of transport. Data source example: receipts for details of travel use, distance calculation websites to obtain flight, rail and road distances.
Home working	Home working (office equipment and heating)	Data: For each year the number of Full-Time Equivalent (FTE) working hours of which its staff were working from home. Data source example: an organisation's total of staff's annual FTE working hours may be in staff contracts and/or payroll details, held by Human Resources and/or Finance.

b) Quality Hierarchy of Activity Data

When a reporting organisation is considering and collecting their activity data, it is best, if possible, to collect the most accurate data that is true and relative first, before considering other data sources.

The hierarchy of activity data recommended to be used under this step is:

➤ **Primary activity data:**

This is activity data that directly reflects the amount of a resource consumed. It has the highest accuracy, representativeness and relevance.

Sourcing Primary data

- Primary activity data may be obtained through meter readings, purchase records, utility bills, direct monitoring, etc. For example, the kWh of electricity consumed at a site by obtaining meter data, or from the supplier, or energy systems provider, etc. This is the preferred method of data collection, although if system supplied meter data is not available, then manual readings can also be used. Another method that can be used is data sourced from invoices or annual statements from suppliers.
- Another example could be the litres of fuel consumed by the vehicle fleet, which can be obtained from fuel card reports, or other fuel purchase records (e.g. supply invoices or pump receipts).
- The Department for the Economy's (DfE) Energy Carbon Data Repository platform (ECDR) is also a potential source of primary data for some reporting organisations. The ECDR platform focuses on central government assets and collects energy consumption and expenditure data, directly from energy suppliers. This coupled with the DESNZ emission conversion factors per fuel, can estimate the emissions attributed to each organisation. This includes scope 1 emissions in terms of gas, heating oil or wood pellet use, and scope 2 in terms of electricity use, etc. It provides an interface that gives users access to their energy data that can be used to create user-friendly reports, based on user requirements and other security considerations. DAERA and DfE are

exploring connecting ECDR with DAERA's online portal for climate change reporting under the Regulations, with a view to enabling the relevant ECDR data to be auto-populated into the online portal. However, this auto-population will not be available for the first reporting round.

➤ ***Estimated activity data:***

At times it may be challenging to obtain primary data, as it may not be in the ownership of a reporting organisation (i.e. for scope 3 emissions), and/or it can be resource intensive and costly to obtain. Where primary data is not available, reasonable derived estimates can be used to calculate consumption data that reflects the actual consumption as closely as possible.

Two approaches in which estimates can be made

- a) Estimates based on proxy data: Estimates can be made based on proxy data that reflects the actual consumption as closely as possible, for example, the cost of fuel consumed at a site or vehicle miles (including vehicle type) - in cases where they do not have actual usage data (e.g. litres).
- b) Estimates based on similarities: Where no direct data is available, estimates can be made based on best available/direct comparisons, for example, by using consumption figures from a different period of time or using benchmark figures (such as energy consumption per square metre) or from a comparable site (by using the energy consumption of one asset or activity to estimate the consumption of another asset). The following are some specific examples:
 - Use pro-rata extrapolation, i.e. use figures available for one period of time to get average consumption figures for a shorter or longer period.
 - Use the annual energy use of one built asset to estimate how much energy another built asset uses, particularly if they are similar size, age, or build.

c) Managing Activity Data Quality control in data collection and storage

A reporting organisation should also consider how it collects, stores and manages its data. There are a number of ways to collect and manage data on emissions-releasing activities at a corporate/organisational level. For example, this could include direct entry of activity data by operational staff onto secure internet or intranet databases, or standard spreadsheet templates completed and emailed to a central point where data can be processed. Using an internal standardised reporting/recording format is recommended to ensure that data received from different business units and operations is comparable within an organisation.

5. Step III: Report Emissions-releasing Activity Data

Now that activity data is collected, the data is then entered into the online portal by the reporting organisation. [‘Chapter 4: Emissions Statement’](#) of this document provides guidance and detail on how to enter this activity data for each relevant question of part 4 of the online portal.

Once the ‘activity data’ is entered into the online portal, the portal will then convert the data into units of CO_{2e} using the following equation:

$$\text{Activity Data} \times \text{Emission Conversion Factor} = \text{CO}_2\text{e emissions}$$

This data is then converted by the online portal to tonnes of CO_{2e} (tCO_{2e}):

Prior to application of the equation above, the online portal will require a reporting organisation to apply either of the following options:

- (i) **use a relevant online portal embedded emission conversion factor** applicable to their emissions-releasing activity; **or**
- (ii) **manually enter into the online portal an emission conversion factor** applicable to their emissions-releasing activity which they have sourced themselves from elsewhere.

Please note: Alternative emission conversion factors should only be used if there is no appropriate or best fit embedded online emission conversion factor available.

Also, it is important that the metric unit of measure for the activity data is in the same metric units of measure as the relevant emission conversion factor for that activity, before the data is entered into the online portal.

More information on the online portal's embedded emission conversion factors and when to use alternative own-sourced emission conversion factors is as follows:

Embedded Emission Conversion Factors

The online portal's embedded emission conversion factors mainly cover energy, travel, waste and water emissions-releasing activities. These factors are those that have been developed and published by the Department for Energy Security and Net Zero ('DESNZ') in 2024, and the full set can be accessed at the following hyperlink [Conversion factors 2024: full set](#). Each DESNZ Excel worksheet tab within this publication also provides information, which aligns with the GHG Protocol, under the following headings:

- Guidance on calculating emissions from an activity type
- An example of how to calculate emissions from an activity type
- The emission conversion factors for the activity
- Frequently asked questions

For ease of reference, the relevant embedded factors can also be viewed in 'Annex C: Online Portal – Embedded Emission Conversion Factors for Scopes 1, 2 and 3' of this guidance document. The DESNZ emission conversion factors Excel worksheets are themed according to 'emissions-releasing activity types' and are further categorised and colour coded according to scope 1, 2, and 3 type emissions.

Please note: The DESNZ emission conversion factors are nationally accepted factors for use by organisations and government within the UK including Northern Ireland. They are also updated and published annually by DESNZ, as they rely on historical data, and they are therefore continually improved and updated when more recent data becomes available. The online portal will be updated over reporting cycles to reflect any future agreed and nationally accepted changes in emission conversion factors, including Northern Ireland specific emission conversion factors.

Recommendation:

It is recommended that a reporting organisation familiarise themselves with ‘Annex C: Online Portal – Embedded Emission Conversion Factors for Scopes 1, 2 and 3’ of this guidance document and DESNZ’s [Conversion factors 2024: full set](#), as it can help them identify their emissions-releasing activities which fall into their reporting boundaries ([step I above](#)) and their ‘activity data’ ([step II above](#)).

Alternative Emission Conversion Factors

There may be cases when the online portal does not provide an appropriate selection of an activity type and associated emission conversion factor for a reporting organisation’s emissions-releasing activity data, as it is not contained in the DESNZ emission conversion factors. In this instance, it is suggested that a reporting organisation use alternative sources to identify an appropriate emission conversion factor. Alternative emission conversion factors should, however, only be used if there is no appropriate/best fit DESNZ emission conversion factor available. Examples of sources to find alternative emission conversion factors are in the below tip.

→ **TIP:** Examples of potential alternative emission conversion factors sources are:

- > [The National Atmospheric Emissions Inventory](#) (‘NAEI’) (produced and maintained by Ricardo Energy and Environment) on behalf of the government of the UK and devolved administrations including Northern Ireland). Contact

details for the NAEI team including a helpline can be found at this [hyperlink](#), if a reporting organisation has any questions or needs assistance on use of this inventory.

- > The [GHG Protocol calculation tools](#) - a workbook which contains cross-sector emission conversion factors.
- > Other credible sources such as from other governments, universities and research institutions, the EU International Energy Agency, and the [IPCC Emissions Factor Database](#).

If an alternative emission conversion factor cannot be found at this time, a reporting organisation can report this as data gap information within the relevant question of the online portal. '[Chapter 4: Emissions Statement](#)' of this document provides guidance and detail on where and how to enter data gap information in part 4 of the online portal.

6. Uncertainty in Reporting

It is not possible to eliminate all uncertainty from GHG emissions reporting, and it is equally difficult to calculate the degree of uncertainty with absolute accuracy.

Therefore, uncertainty is an accepted concept in the calculations and reporting of GHG emissions. There is always a degree of uncertainty because of many factors including:

- certain activity data may be incomplete;
- some data may be double-counted or inaccurately measured;
- inherent uncertainty from the emission conversion factors e.g. 'parameter uncertainty' - (a measure of how close the data used to calculate emissions are to the actual data and real emissions);
- model uncertainty – limitations in the ability of the modelling approach used to reflect the real world;
- scenario uncertainty - e.g. product use assumption, etc.; and
- limitations in the ability of the modelling approach used to reflect the real world; etc.

Transparency is essential to producing a credible report with the understanding that climate change reporting is an iterative process which takes time to evolve and improve along with changes in reporting capabilities, climate change understanding, science, etc. The more transparency within a report the more beneficial the reports will be to:

- inform a reporting organisation's actions to improve and expand its data to inform climate change action;
- provide fuller clarity to government (to inform potential policy and interventions); and
- provide needed clarity and build trust with other stakeholders and members of the public who are interested in public body reporting.

The online portal will provide a reporting organisation with an opportunity to be transparent about any estimation techniques they have used in regard to their activity data. ['Chapter 4: Emissions Statement'](#) of this guidance document and part 4 of the online portal provides further information on how to do this.

It is recommended however, that an organisation should aim to reduce uncertainty in their estimates of activity data and to improve the accuracy of reporting over reporting cycles, where it is possible and reasonable. The focus for example, for reducing uncertainty over reporting periods, could be on emission sources that are highly uncertain and make up a significant proportion of emissions whilst acknowledging that, for some emission sources, reducing the uncertainty further will be outside of the control of the individual organisation.

7. Data Management and Quality

A reporting organisation should consider internally, and it is recommended that they do work towards, establishing a quality management system or procedures to provide a systematic process for preventing and correcting errors in their organisation's GHG data. The GHG Protocol's ['Chapter 7 Managing Inventory Quality'](#), provides in-depth guidance on how to potentially establish this (including

'Table 4' at page 51 of that chapter which provides 'Generic quality management measures').

The higher the quality and the greater the transparency within a report, the more beneficial the reports will be in informing a reporting organisation by helping them identify where improvements can be made and informing their climate actions. It can also help inform central government in regard to potential policy and intervention needs as well as other stakeholders and members of the public who are interested in public body reporting. It is recognised that quality of reports will improve over time as reporting experience and capabilities and understanding builds, and as data sets develop and bed in.

Although not a requirement, the online portal provides an opportunity for a reporting organisation to provide detail on any validation it has undertaken in regard to the data within its report. Further information on this is in ['Chapter 7: Validation and Authorisation'](#) of this guidance document and in part 7 of the online portal. The GHG Protocol's – ['Chapter 10, Verification of GHG Emissions'](#) also provides further guidance, which an organisation may find useful, on how to apply both internal and external verification (validation) of GHG emissions.

External Support, Guidance and Tools

Introduction

This section provides information and guidance on the external support provided by Climate Northern Ireland (Climate NI) to public bodies, including their toolkit and peer support network. It also provides links to relevant guidance documents provided by the GHG Protocol and other reporting regimes.

This section contains the following topic areas (each topic area is hyperlinked to its relevant area within this section):

1. Climate NI Support
2. GHG Protocol – Guidance and Tools
3. Other External Sources of Guidance

1. Climate NI Support

Climate NI is an inter-sectoral partnership devoted to understanding and promoting adaptation and mitigation actions in Northern Ireland that can address the climate emergency. Climate NI is a project owned and funded by DAERA, to help DAERA fulfil its obligations to address climate change. Climate NI is currently being delivered on behalf of the department under contract by Northern Ireland Environment Link.

Climate NI Toolkit

Climate NI has developed a complementary toolkit, in addition to this guidance document, to help public bodies develop their own 'climate change mitigation plan'. The 'Net Zero NI' toolkit was launched on the 20th May 2025 and is available to all public bodies who are required to report under the Regulations, as well as any other organisation who may wish to report voluntarily and/or develop their own mitigation plan.

Climate NI's Net Zero NI toolkit is an outline guidance tool for the development of a mitigation plan, containing guidance, information and resources which a reporting

organisation may find helpful. The toolkit is not prescriptive in terms of what a final mitigation plan should look like, and every mitigation plan will be bespoke to an organisation's individual needs and functions. The toolkit can be found at the following link: [Net Zero NI toolkit](#).

Please note: The Regulations do not require an organisation to achieve net zero emissions. The Net Zero NI toolkit can be a useful tool and may be used to supplement this guidance document; however, it is not a replacement for meeting the reporting requirements under the Regulations, nor in the use of DAERA's online portal in meeting those reporting duties.

Climate NI Peer Support Network

Climate NI has developed the 'Public Body Climate Action Network', which is a peer support network facilitating collaboration, data sharing, learning, and co-design among public bodies who report on climate change. The aim is to enable a community of practice, which both supports reporting bodies to meet the requirements of the Regulations and helps to raise ambition on climate action across Northern Ireland.

Further information on Climate NI and the peer support network including contact details can be found on the [Climate NI website](#) and through [Climate NI's Public Body Reporting \(PBR\) information hub](#).

2. GHG Protocol – Guidance and Tools

The GHG Protocol provide a range of guidance documents and tools which a reporting organisation may find useful to help them gain a better understanding of the methodologies used to identify and measure/calculate GHG emissions. These include:

- [General Frequently asked Questions and Answers](#) about the GHG Protocol.
- [Corporate Standard](#) - a step-by-step guide for organisations to use in quantifying and reporting their GHG emissions.

- [Scope 2 Guidance](#) – aims to offer organisations clarity on how to measure emissions from electricity and other types of energy purchases.
- [Scope 2 Frequently Asked Questions](#) - provides answers and examples to a range of questions regarding scope 2 emissions.
- [Corporate Value Chain \(Scope 3\) Standard](#) - guidance and tools with the aim to make scope 3 accounting easier and more accessible.
- [Scope 3 Frequently Asked Questions](#) – provides answers and examples to a range of questions, covering the importance of scope 3, how the data is collected, how the data could be improved over time, etc.
- [Product Standard](#) - provides a general framework for organisations to make informed choices to reduce greenhouse gas emissions from the products (goods or services) which they design, manufacture, sell, purchase, or use.
- [Calculation Tools and Guidance](#) – enable companies to develop comprehensive and reliable inventories of their GHG emissions.
- [E-Learning Opportunities](#) – multiple online learning solutions and courses on the GHG accounting standards.

3. Other External Sources of Guidance

There are also lots of other guidance documents and tools available from other reporting regimes and government administrations, which a reporting organisation may find helpful, when identifying and collecting its relevant activity data, setting reporting boundaries, etc.

Recommendation:

Guidance from other regimes and administrations should be used with caution, because although they can be helpful for practical insight and tips, they are specific to their own reporting regime and/or country, sector or industry.

Their content may not be fully applicable as they may cover requirements and detail that are outside the scope of reporting under the Regulations.

Links to some potentially useful guidance produced by other reporting regimes are as follows:

- DEFRA: [Guidance on how to measure and report your organisation's greenhouse gas emissions](#) - provides advice to UK organisations, including public sector bodies, on how to measure GHG emissions and what they can do to minimise those emissions, based on a step by step approach.
- Scotland: [Carbon management: reporting – Guidance for public sector organisations](#) provides guidance to help public sector organisations shape their carbon management plans in order to comply with their public bodies climate change duties reporting obligations, including guidance on scope, data availability and sense checking.
- The Carbon Trust's [An introductory guide to Scope 3 emissions](#) provides guidance to help public sector organisations to better understand scope 3 emissions and how to measure and report these emissions.
- Environmental Association for Universities and Colleges (UK and Ireland) [Scope 3 Methodology](#) - guidance aimed at the UK education sector on how to calculate their scope 3 carbon emissions.

CHAPTER 1: Report Set Up and Profile

Introduction

This chapter provides information and guidance, which relates to 'Part 1 - Report Set Up and Profile' of the online portal. Part 1 of the portal includes the following sections:

- **Section 1.1 - Report Set Up;** and
- **Section 1.2 - Profile.**

Guidance in this chapter is provided under the following headings, which have been hyperlinked to their corresponding areas:

- **Answering Section 1.1 - Report Set Up;** and
- **Answering Section 1.2 – Profile.**

Answering Section 1.1 - Report Set Up

Question 1.1(a) – Is this a report for a single organisation, or more than one organisation (i.e. a joint report)?

This is a mandatory question that must be completed by all reporting organisations. The portal will not allow a report to be submitted unless this question is completed.

This question asks reporting organisations to confirm if the content of their report covers more than one organisation.

This question provides **options to select** (only one option can be selected), as follows:

- Single organisation
- More than one organisation

Joint Reporting: Although reporting jointly by two or more reporting organisations is allowed, it is not recommended (see 'Recommendation' directly below for more information).

Recommendation:

Although reporting jointly is allowed by two or more reporting organisations, it is recommended that organisations report as a single organisation under the Regulations, for fuller clarity, transparency, and accountability.

Answering Section 1.2 – Profile

Question 1.2(a) - Contact Details

This is a mandatory question that must be completed by all reporting organisations. The portal will not allow a report to be submitted unless this question is completed.

This question provides **comment boxes to enter:**

- Contact name
- Contact number
- Contact email address

These details should relate to the person who is submitting a reporting organisation's finalised report to DAERA on their behalf, in the online portal.

The details which a reporting organisation provides under this question will be **used by DAERA for administrative purposes only** and **will not be published**. DAERA will ensure, in regards to the content of the report, that the requirements of the UK General Data Protection Regulation (UK GDPR 2016) and the Data Protection Act 2018, are adhered to, as set out in [DAERA's Privacy Statement](#).

If these contact details change after the report has been submitted to DAERA, organisations are asked to contact DAERA at climatePBR@daera-ni.gov.uk, to provide the updated details.

If **reporting jointly**, enter the contact details of the person who is submitting the report on behalf of the reporting organisations.

Question 1.2(b) - Name of the organisation

This is a mandatory question that must be completed by all reporting organisations. The portal will not allow a report to be submitted unless this question is completed.

This question provides **a comment box to enter** the name of the organisation covered by the report.

A reporting organisation may use a name here (such as their market brand name, etc.) which they are better known by, and which may be different than the legal title of their organisation used within the [schedule](#) to the Regulations.

If **reporting jointly**, provide names of all the relevant organisations.

Question 1.2(c) - Is your organisation required to report under the Regulations, or is your organisation reporting voluntarily?

This is a mandatory question that must be completed by all reporting organisations. The portal will not allow a report to be submitted unless this question is completed.

This question relates to whether or not a reporting organisation is 'specified' as a reporting body in the [schedule](#) to the Regulations.

This question provides **options to select** (only one option can be selected), as follows:

- Required to report under the Regulations
- Voluntary reporting

If **reporting jointly**:

- Select 'Required to report under the Regulations' if this option applies to one or more of the relevant organisations.
- Select 'Voluntary reporting' if this applies to all the relevant organisations.

Question 1.2(d) - Organisation type

This is a mandatory question that must be completed by all reporting organisations. The portal will not allow a report to be submitted unless this question is completed.

This question provides a dropdown list of **options to select** (only one option can be selected) in regard to the category-type of the reporting organisation, as follows:

- Agriculture
- Arts / Culture
- Education
- Health / Emergency Services / Social Care
- Housing
- Local government (Council)
- Transport / Infrastructure
- Other (Please describe your organisation's type)

If **'Other' is selected, a comment box** (up to maximum of 2000 characters) **is provided** asking the reporting organisation to describe their organisation's type.

If reporting jointly:

- where the reporting organisations all fall under the same category-type then select that option; or
- where the reporting organisations fall under different category-types select 'Other'. Then provide detail within the comment box titled 'Please describe your organisation type' on the relevant organisation(s) type for each of the reporting organisations.

Question 1.2(e) - Average number of full-time equivalent staff employed (in Northern Ireland)

This question provides a **comment box to enter** the average number of full-time equivalent (FTE) staff, which a reporting organisation employed in Northern Ireland, across the most recently completed financial year (1st April 2024 to 31st March 2025).

This information is requested to provide fuller clarity, to potentially inform future government policy, and to assess the size of reporting organisations who have opted to voluntarily report.

If **reporting jointly**, enter a combined total figure for the average number of full-time equivalent staff for all the relevant organisations.

Question 1.2(f) - For education organisations only - Number of students in the most recent academic year

This question **is provided only if** the option **‘Education’** is selected under question 1.2(d)

This question provides **a comment box to enter** the number of students which were enrolled at the start of the most recent academic year.

If **reporting jointly**, enter a combined total figure for the number of students for all the relevant organisations.

CHAPTER 2: Governance, Objectives and Strategies

Introduction

This chapter provides information and guidance which relates to ‘Part 2 – Governance, Objectives and Strategies’ of the online portal. Part 2 of the portal includes the following sections:

- **Section 2.1 - Climate Change Governance Structures;** and
- **Section 2.2 - Climate Change Objectives and Strategies.**

The questions in part 2 of the online portal seek information on a reporting organisation’s system of governance, its management and strategy in respect of strategic planning and its decision-making processes in relation to climate change mitigation action. It is recognised however, that some organisations may not yet have such arrangements in place, or are in the process of establishing them, therefore, details are also asked for any available future plans in that regard.

Guidance in this chapter is provided under the following headings (each heading is hyperlinked to its relevant area within this chapter):

- **Answering Section 2.1 - Climate Change Governance Structures;** and
- **Answering Section 2.2 - Climate Change Objectives and Strategies**

This chapter also provides some ‘tips’ where it is thought potentially helpful in developing answers to some of the questions. This chapter also specifies where it should be indicated, in the online portal, that the data entered relates to joint reporting, if relevant.

Answering Section 2.1 - Climate Change Governance Structures

Context

Putting in place governance structures is a foundational building block of effective, well-informed, strategic climate change action and management in the short, medium and long-term. Successful implementation of emission reduction plans requires cross-organisational support, with clearly established commitment and accountability from both senior management and throughout all levels of the organisation. As a reporting organisation increases its experience in climate change reporting, this may be reflected in its development or updating of arrangements for governance of climate change, over successive reporting cycles.

How a reporting organisation governs its climate change mitigation is an internal decision for the organisation itself i.e. there is no required, standard approach for creating governance arrangements in relation to climate change mitigation.

Responses to the questions in section 2.1 of the online portal can cover any high-level, strategic governance arrangements which are in place, or under development, which aim to ensure:

- (i) appropriate oversight of strategic planning;
- (ii) management of risk and opportunities;
- (iii) any internal decision-making processes which are relevant; and
- (iv) leadership on climate mitigation action.

Please note: Answers to questions in part 2 of the online portal should not include any names of individuals.

Question 2.1(a) - Does the organisation currently have any climate change mitigation governance structures in place?

This question provides **‘Yes’ or ‘No’ options to select.**

- **If ‘Yes’ is selected,** questions 2.1(b), (c) and (d) are provided.
- **If ‘No’ is selected,** question 2.1(e) is provided.

→ **TIP:** Most organisations have a formal governing body of some kind. A governing body may hold senior management accountable for the dissemination and implementation of the organisation's emissions management policy and strategy, ensuring that these are understood and adhered to in all levels of the organisation. Therefore, governance structures can refer to a reporting organisation's relevant arrangements at a board (for the whole organisation and/or for climate change/sustainability, etc.), or council level (i.e. councillors, board members, chair of the board, etc.).

If reporting jointly:

- select 'Yes' if any of the relevant organisations currently have climate change mitigation governance structures in place.
- select 'No' if none of the relevant organisations currently have climate change mitigation governance structures in place.

Question 2.1(b) - How is climate change mitigation governed within the organisation?

This question is **provided only if 'Yes' is selected** under question 2.1(a).

This question provides a **comment box to enter** (up to maximum of 3000 characters) a description of a reporting organisation's climate change mitigation governance processes and/or structures.

If reporting jointly, the answer should cover each organisation, as relevant.

→ **TIPS:** Items which could be considered when developing a reporting organisation's answer to this question include:

- > Which personnel or groups have overall responsibility for establishing policies, making significant and strategic key decisions, ensuring full compliance with all legal requirements, and overseeing the organisation's operations in relation to climate change mitigation.

- > Any high-level key personnel and teams/groups have accountability for climate change mitigation.
- > How climate change mitigation responsibilities relate to executive staff/structures, such as the role and accountability of chief executives or executive management teams.
- > Other organisations which govern the organisation's internal processes and controls, in terms of climate mitigation. This could involve mechanisms such as a project board, or a memorandum of understanding, etc.

Question 2.1(c) - Provide a summary of how the organisation monitors, reports on and manages its climate change mitigation decision-making at a senior staff level

This question is **provided only if 'Yes' is selected** under question 2.1(a).

This question provides a **comment box to enter** (up to maximum of 3000 characters) a description of the decision-making responsibilities which are allocated to senior staff level in a reporting organisation, in respect of managing, monitoring, and reporting to senior management on climate change issues.

If **reporting jointly**, the answer should cover each organisation, as relevant.

→ TIPS:

- > If a reporting organisation has a climate change strategy (or similar), it may assign responsibility for carrying out certain climate change objectives to specific senior staff roles.
- > If a reporting organisation has a climate change champion (or similar e.g. manager of a climate change team), their role may be relevant to consider including in the answer to this question. The roles of a sustainability / environmental champion may also include climate change responsibilities.

Question 2.1(d) - If available, provide a diagram/chart to outline the climate change mitigation governance and responsibilities within the organisation, including senior management, departmental heads, etc. (individual names are not required)

This question provides an **upload facility** for the organisation to optionally provide a document (**a maximum of one PDF**, up to 20MB in size) which contains a diagram or chart that shows their climate change governance structure.

If **reporting jointly**, the diagram(s) should cover each organisation, as relevant.

→ **TIP:** Providing a diagram/chart may be convenient for some organisations, as it could reduce the amount of detail that they might otherwise wish to enter for questions 2.1(b) and/or 2.1(c).

Question 2.1(e) - Provide (if available and relevant) any comments or plans the organisation may have for putting in place climate change mitigation governance structures

This question is **provided only if 'No' is selected** under question 2.1(a).

This question provides a **comment box to enter** (up to a maximum of 3000 characters) any relevant detail of plans a reporting organisation may have, in regard to developing and establishing climate change governance structures in the future.

If a reporting organisation, at this time, is not able to or does not wish to provide detail or comments regarding any current or future plans to develop or implement climate change governance structures, they can enter 'N/A'.

If **reporting jointly**, the answer should cover each organisation, as relevant.

Answering Section 2.2 - Climate Change Objectives and Strategies

Context

Section 2.2 seeks information on any high-level, strategic objectives (goals) which a reporting organisation may have in regard to climate change mitigation. Such goals

normally define an organisation's overall direction and aspirations, usually set at the corporate level, encompassing the organisation's vision and mission, and acting as a guiding principle for all lower-level decision making and initiatives. They are typically not very specific, but rather high-level, major areas of focus for the organisation to achieve its long-term vision.

Question 2.2(a) – Does the organisation currently have any high-level, strategic objectives (goals) for climate change mitigation?

This question provides **'Yes' or 'No' options** to select.

- **If 'Yes' is selected**, question 2.2(b) is provided.
- **If 'No' is selected**, part 2 of the online portal is completed.

If reporting jointly:

- select 'Yes' if any of the relevant organisations currently have any high-level, strategic objectives for climate change mitigation.
- select 'No' if none of the relevant organisations currently have any high-level, strategic objectives for climate change mitigation.

→ TIP:

- > High-level, strategic objectives (goals) which are relevant to climate change mitigation may not always specifically mention the term 'climate change'. For example, any objectives to reduce consumption of resources may also be relevant.

A wide range of documents could contain objectives which are relevant to climate change mitigation, from a reporting organisation's corporate plan to any other type of document which records relevant objectives being set for all or part of the reporting organisation. Examples of the types of documents which could contain or refer to high-level climate change mitigation objectives, which could inform the answer to this question, include:

- Climate change plan or strategy
- Service delivery plans
- Corporate strategies
- Place directorate plans
- Energy management policy
- Estates strategy
- Procurement policy
- Recycling strategy
- Policy on creating impact assessments
- Partnership plans

Question 2.2(b) - Provide details of the high-level, strategic climate change mitigation objective(s) - its description, and where it can be found

This question is **provided only if ‘Yes’ is selected** under question 2.2(a).

This question provides the option to **add one or more objectives**. A minimum of one objective must be added. Once the ‘Add’ button option is selected, the question seeks information under an ‘upload function’ and ‘comment box’ headings. The upload and comment box headings and their relevant guidance are provided as follows:

- **Upload a file**

This heading provides an **upload facility** for the organisation to optionally provide a document (**a maximum of one PDF**, up to 20MB in size) where the objective can be found. If there is one document containing all or some of the organisation’s objectives, this document **only needs to be uploaded once** i.e. for the first objective data entry.

- **Title of the climate change mitigation objective**

This heading provides a **comment box to enter** (up to a maximum of 2000 characters) relevant details.

- **Description of the climate change mitigation objective**

This heading provides **a comment box to enter** (up to a maximum of 3000 characters) relevant details.

If **reporting jointly**, indicate which organisation the climate change mitigation objective belongs/applies to.

- **Name of document and page number where the objective is located**

This heading provides **a comment box to enter** (up to a maximum of 2000 characters) relevant details.

CHAPTER 3: Setting a Reporting Boundary

Introduction

This chapter provides information and guidance, which relates to 'Part 3 – Setting a Reporting Boundary' of the online portal. Part 3 of the portal includes the following section:

- **Section 3.1 – How is the reporting boundary defined**

Guidance in this chapter is provided under the following headings (each heading is hyperlinked to its relevant area within this chapter):

- **What is a Reporting Boundary;**
- **Why Establish a Reporting Boundary;**
- **Who sets a Reporting Boundary;**
- **A Reporting Boundary - Changes Over Time;**
- **Setting a Reporting Boundary (Steps A, B and C);**
- **Step A: Establish the Organisational Boundary;**
- **Step B: Set the Operational Boundary;**
- **Step C: Collect the Data; and**
- **Answering Section 3.1 – How is the Reporting Boundary Defined.**

This chapter also provides some 'tips' and an 'illustrative example' where it is thought potentially helpful in developing answers to some of the questions. The chapter also specifies where it must be indicated, in the online portal, that the data entered relates to joint reporting.

Recommendation:

It is recommended that reporting organisations read ['The Key Foundations of Emissions Reporting'](#) before reading this chapter, as the information it provides can help to inform understanding of how to set a reporting boundary.

What is a Reporting Boundary

A reporting boundary identifies the entities, assets and operations to be included in an organisation's GHG emissions inventory, accounting and reporting under the Regulations.

An organisation's reporting boundary consists of its:

- i) organisational boundary; and
- ii) operational boundary.

An **organisational boundary** is determined first, and it defines (delineates) the extent of a reporting organisation's responsibility for measuring and reporting its GHG emissions. This is achieved by:

- identifying which businesses and operations (e.g. subsidiaries, joint ventures, and other entities) are part of the organisation; and
- applying a consistent consolidation approach to determine which emissions are included in its GHG inventory.

The **operational boundary** is set after the organisational boundary has been defined, and this involves:

- identifying relevant sources of emissions from its activities ('emissions-releasing activities'); and
- classifying and categorising emissions sources within their value chain into scope 1, 2 or 3.

A diagram of a reporting boundary can be useful to show how the organisational boundary and operational boundary combine, to create the overall 'reporting boundary'. An illustrative example of a reporting boundary diagram is provided below under [question 3.1\(b\) - Provide a diagram or table showing where the organisation's reporting boundary has been set.](#)

Why Establish a Reporting Boundary

Setting a clear reporting boundary is a fundamental part of GHG emissions reporting, which enables an organisation to be:

- consistent about what is reported, across their reporting cycles;
- complete about reporting the emissions for which they are responsible; and
- transparent about what emissions are included and what is excluded.

Who sets a Reporting Boundary

A reporting organisation is responsible for defining its own reporting boundary.

A guiding principle is that the reporting boundary for an organisation should be set in a way which aims to capture, if possible, the majority of the reporting organisation's known GHG emissions sources, based on the emissions which are under its control, i.e. from organisational activities (including for example, service delivery, the exercise of other functions, etc.).

A Reporting Boundary - Changes Over Time

A reporting boundary should be amenable to being expanded or even reduced if relevant, as a reporting organisation progresses over reporting cycles under the Regulations. It is also possible to set a reporting boundary which initially excludes some emissions sources, or part of the data from some emissions sources, and then adjust the reporting boundaries at a later date (i.e. at later reporting cycles) as appropriate.

The following are some examples of when a reporting boundary may change over time:

- Changes over time in the organisation's structure and/or operations (e.g. changes in services / operations / assets).

- Not all data may be readily available for all the GHG emissions sources identified within an operational boundary. However, it may become available in later reporting cycles as reporting beds in due to improved knowledge, capabilities and data collection.

Setting a Reporting Boundary (Steps A, B and C)

There are three steps in setting a reporting boundary as follows (each heading is hyperlinked to its relevant area within this chapter):

- Step A: Establish the Organisational Boundary
- Step B: Set the Operational Boundary
- Step C: Collect the Data

More detail and descriptions on these steps are provided in the following sections.

Step A: Establish the Organisational Boundary

The GHG Protocol provides a choice of three methods (approaches) for defining an organisational boundary. Each approach applies distinct perspectives on how responsibility for GHG emissions is allocated among associated entities within the reporting organisation.

Types of approaches for establishing the Organisational Boundary

The GHG Protocol organisational boundary approaches are as follows:

- (i) **Operational Control approach** - an organisation includes GHG emissions from operations over which it has operational control;
- (ii) **Financial Control approach** - an organisation includes GHG emissions from operations over which it has financial control; and
- (iii) **Equity share approach** - an organisation accounts for GHG emissions proportionally to its share in the equity of a company or operation.

Further information on these approaches is as follows:

- Table 3 below provides detail on where each approach may be relevant, along with the over-arching effects of each approach; and
- Table 4 below provides more detail on how GHG emissions are categorised into scope 1 and scope 2 when applying each approach.

Please note: The GHG emissions accounting for leased assets is more complex and it is also impacted by the lease ‘types’. Guidance on GHG emissions accounting for leased assets including the impact of each of the different approaches in setting an organisational boundary and how GHG emissions are categorised into scopes, is provided in ‘Annex D: Accounting for Emissions from Leased Assets - Organisational Boundary Approaches’ to this guidance document. Guidance on scope 3 emissions is also provided at ‘Annex B: Scope 3 Emission Accounting and Reporting – Supporting Guidance’.

Table 3: Description of GHG Protocol approaches to determine the organisational boundary

Chosen Approach	Where the Approach may be relevant	Effect of the Approach
Operational Control	<p>A reporting organisation has operational control if it has full authority to introduce and implement operating policies i.e. it has control over the operational day-to-day policies. Generally, if the organisation is the operator of a facility, it will have the full authority to introduce and implement its operating policies and thus have operational control. An organisation may have operational control even though it does not have financial control (and notwithstanding legal ownership) of the asset. Having operational control does not imply that an organisation has the authority to make all decisions concerning an operation e.g. large capital expenditures. There may be times when operational decisions will require approval from parties with financial control, but the organisation still has the authority to introduce and implement operating policies.</p>	<p>An organisation accounts for 100 percent of the GHG emissions over which it has operational control. It does not account for GHG emissions from operations in which it owns equity but does not have operational control over.</p>
Financial Control	<p>A reporting organisation has financial control if it has full authority to introduce and implement financial policies. Financial control normally represents the right to most of the economic benefits of an operation and it does not necessarily align with ownership percentage.</p>	<p>An organisation accounts for 100 percent of the GHG emissions from entities, assets and operations over which it has financial control. It does not account for GHG emissions from operations in which it owns equity but does not have financial control over.</p>
Equity Share	<p>A reporting organisation has an 'equity share' if it owns a percentage of or has a controlling stake in affiliated organisations or subsidiaries, which represent its rights to the economic risks and rewards from the affiliate's/subsidiary's operations.</p>	<p>An organisation accounts for emissions from its operations, according to its share of equity in those operations (irrespective of whether they are operated or financed by the organisation). The proportion of emissions attributed to an organisation is calculated in alignment with its ownership percentage or controlling stake in affiliated organisations or subsidiaries.</p>

Table 4: Organisational boundary approaches and accountability for reporting on scopes 1 and 2 emissions from an organisation’s entities or assets*

Reporting Organisation’s ownership of Entity or Asset	<u>Operational Control</u> – % of Scope 1 and 2 emissions to be accounted for	<u>Financial Control</u> - % of Scope 1 and 2 emissions to be accounted for	<u>Equity Share</u> - % of Scope 1 and 2 emissions to be accounted for
Wholly owned asset	100%	100%	100%
Group company / subsidiary / franchise	If operationally controlled - 100%; or 0% if not	If financially controlled - 100%; or 0% if not	% of Equity share
Joint venture / partnership	If operationally controlled - 100%; or 0% if not	% of share	% of Equity share
Associated / affiliated company	0%	If financially controlled - 100%; or 0% if not	% of Equity share

* For more information regarding accounting for leased assets see ‘Annex D: Accounting for Emissions from Leased Assets - Organisational Boundary Approaches’, and for guidance on scope 3 see ‘Annex B: Scope 3 Emission Accounting and Reporting – Supporting Guidance’ of this guidance document.

Which Organisational Boundary Approach to Choose?

It is a reporting organisation’s own decision on which organisational boundary approach is the most appropriate to apply and which is best suited to their organisation.

However, in regard to the public sector organisations, the GHG Protocol⁵ reflects that: “...*the operational control approach will most accurately represent the emissions associated with the activities of public sector organisations, since these activities are usually centred on an operational mandate to provide a public*

³ The [Greenhouse Gas Protocol for the U.S. Public Sector](#) at page 17

service...”; and “the equity share approach is often less applicable to public sector entities...”.

An operational control approach is therefore likely to be the most relevant way for public bodies to determine their organisational boundary. This is for the following reasons:

- Given the complexity and range of public sector organisational structures, applying the operational control approach may be the simplest to use to account for GHG emissions.
- The operational control approach supports the concept that GHG inventories should reflect activities which an organisation can influence.
- The advantage of an operational control approach is that it focuses on the organisation’s ability to make a difference, as this approach best reflects the ability the organisation has in which to affect GHG emissions from its assets and operations (organisations exerting control over the emissions in their account are more likely to work to reduce those emissions).
- It is easier for policymakers to incentivise reductions when accounts can be clearly linked to the organisations that control the emissions.

Please note: Reporting organisations should choose one approach for setting its organisational boundary and apply this approach consistently across the organisation and across reporting cycles i.e. either an operational control, financial control, or equity share. However, an operational control approach is likely to be the most relevant for public bodies.

Applying a single and consistent approach will help lower the risk of double counting of the emissions and allow for consistent and comparable measurements and tracking over time.

Step B: Set the Operational Boundary

Once a reporting organisation has established its organisational boundary, it needs to determine its operational boundary by:

- (1) identifying all specific sources of GHG emissions within its organisational boundary:
 - where data for emissions-releasing activities will be included in their mitigation reports, these activities can be shown as being inside the reporting boundary; and
 - where data for emissions-releasing activities are not currently to be included in mitigation reports (e.g. if data is currently unavailable), these activities can be shown as being outside of the reporting boundary.
- (2) classifying them as either scope 1, scope 2, or scope 3 emissions; and
- (3) choosing whether they will account for, and report on, scope 3 emissions at this time, as scope 3 reporting is currently voluntary for the first reporting round under the Regulations.

Please note: A non-exhaustive list of questions for an organisation to consider internally (if they wish to do so), which may help it identify sources of GHG emissions within its organisational boundary, is in 'Annex E: Generic Questions which May Help Develop a Reporting Boundary'. These questions are not required to be answered as part of reporting under the Regulations (i.e. they are not embedded in the online portal and answers to these questions do not need to be submitted to DAERA).

Step C: Collect the Data

Once a reporting organisation establishes its organisational and operational boundaries, it may begin the process of aggregating its GHG emissions data, in preparation for reporting in the online portal. This will be the relevant GHG emissions data which is within its overall reporting boundary.

→ **TIPS:**

- > The most important concept to be aware of in setting a reporting boundary is that of control – i.e. what does the organisation influence in terms of producing GHG emissions.
- > The most important principle in setting the organisation’s reporting boundary is that decisions must have clear rationale and documentation which explains where and how the boundary has been set.
- > Additional information on the different approaches to establishing organisational and operational boundaries are also detailed in the GHG Protocol’s [Standard Chapter 3 - Setting Organizational Boundaries](#) and [Chapter 4 - Setting Operational Boundaries](#).

Answering Section 3.1 – How is the Reporting Boundary Defined

Question 3.1(a) - Which approach has been used to define the 'organisational boundary' in the organisation’s reporting?

This is a mandatory question that must be completed by all reporting organisations. The portal will not allow a report to be submitted unless this question is completed.

This question provides **options to select** (only one option can be selected) regarding which approach the reporting organisation has used to define its 'organisational boundary', as follows:

- Control Approach – Operational
- Control Approach – Financial
- Equity Share Approach

Descriptions of these approaches are provided in the section [‘Step A: Establish the Organisational Boundary’](#) above.

If **reporting jointly**, all organisations should apply the same approach to define each 'organisational boundary' for each organisation.

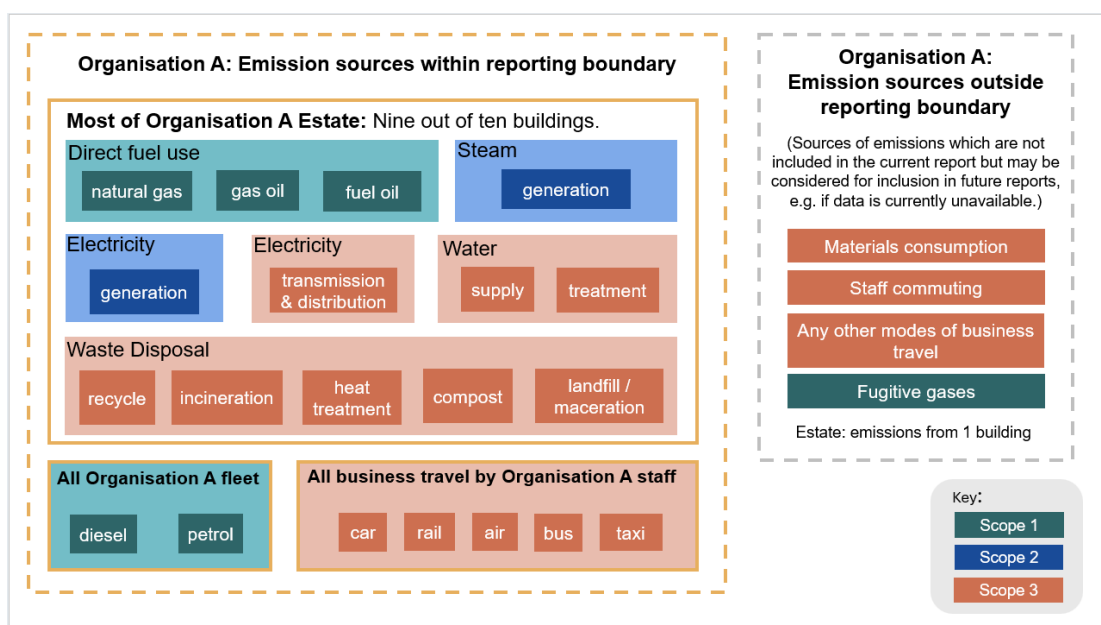
Question 3.1(b) - Provide a diagram or table showing where the organisation's reporting boundary has been set

This question provides an **upload facility** for the organisation to optionally provide a document (a **maximum of one PDF**, up to 20MB in size) showing a diagram or table of where the organisation's reporting boundary has been set. Figure 2 (below) shows an illustrative example of a reporting boundary diagram. As a reminder, a reporting boundary can cover all of the reporting organisation's emissions-releasing activities, including:

- Where data for emissions-releasing activities will be included in their mitigation reports, these activities can be shown as being inside the reporting boundary.
- Where data for emissions-releasing activities are not currently to be included in mitigation reports e.g. if data is currently unavailable (these activities can be shown as being outside the reporting boundary).

If **reporting jointly**, one diagram or table may be provided showing all relevant organisations, to clearly indicate where the boundaries are set and to demonstrate any sharing/crossover. Alternatively, a diagram or table for each organisation can be provided within the one PDF document.

Figure 2: Illustrative example of a reporting boundary diagram



CHAPTER 4: Emissions Statement

Introduction

This chapter provides information and guidance, which relates to 'Part 4 - Emissions Statement' of the online portal. Part 4 of the portal includes the following sections:

- **Section 4.1 - Scope 1: Direct GHG Emissions:** covering the direct GHG emissions that occur from sources that are owned or controlled by the organisation;
- **Section 4.2 - Scope 2: Energy Indirect GHG Emissions:** covering the indirect GHG emissions from the generation of purchased energy consumed by the organisation. This includes accounting and reporting for any green electricity that the organisation has purchased;
- **Section 4.3 - Scope 3: Other Indirect GHG Emissions:** covering other indirect GHG emissions (not scope 2) which are a consequence of the activities of the organisation but occur from sources not owned or controlled by it;
- **Section 4.4 - Data Gaps:** covering any potential data gaps (if known) which have not been reported (i.e. excluded/unavailable emissions data);
- **Section 4.5 - Renewable Energy:** covering detail on an organisation's self-generated renewable energy, if relevant; and
- **Section 4.6 - District Heating Schemes:** covering any district heating schemes an organisation may be involved in, if relevant.

Recommendation:

It is recommended that before a reporting organisation reads this chapter, they read and consider the ['Key Foundations of Emissions Reporting'](#) and ['Chapter 3: Setting a Reporting Boundary'](#) in this document.

Guidance in this chapter is provided under the following headings (each heading is hyperlinked to its relevant area within this chapter):

- **Answering Emissions Data Questions** – Sections 4.1 (scope 1), 4.2 (scope 2) and 4.3 (scope 3);
- **Answering Section 4.1** – Scope 1: Direct GHG Emissions – guidance on outside of scopes;
- **Answering Section 4.2** - Scope 2: Energy Indirect GHG Emissions – further guidance on electricity (location-based and market-based reporting), steam and heat;
- **Answering Section 4.3** - Scope 3: Other Indirect GHG Emissions – further guidance;
- **Answering Section 4.4** - Data Gaps;
- **Answering Section 4.5** – Renewable Energy; and
- **Answering Section 4.6** – District Heating Schemes.

This chapter also provides some ‘illustrative examples’ where it is thought potentially helpful in developing answers to some of the questions. This chapter also specifies where it should be indicated, in the online portal, that the data entered relates to joint reporting, if relevant.

Answering Emissions Data Questions - Sections 4.1 (Scope 1), 4.2 (Scope 2) and 4.3 (Scope 3)

Context

Sections 4.1, 4.2 and 4.3 in the online portal seek detail on a reporting organisation’s emissions-releasing activities and activity data, and other related information for scope 1, 2 and 3. **Scope 1 and 2 emissions reporting is required, and scope 3 emissions reporting is currently voluntary** under the Regulations.

Some of the questions in these sections use similar 'headings' in regard to seeking detail on relevant activity data, however, not all headings are used in, or are relevant to, all of these questions. The questions which use similar headings are where:

- a reporting organisation is prompted by the online portal to provide information by selecting options from either a dropdown list or providing free text in comment boxes; or
- the information is auto-populated by the online portal based on previous information entered by the reporting organisation under the other headings.

Table 5 below shows how the headings are assigned under the questions of part 4 of the online portal in regard to activity data.

Table 5: Activity data questions and their assigned headings within part 4 of the online portal.

Activity data questions	Headings within questions
<p>Scope 1:</p> <p>Question 4.1(a) - Enter the organisation's activity data for scope 1 - based on the embedded DESNZ emission conversion factors</p> <p>Question 4.1(b) - Enter the organisation's activity data for scope 1 - for an alternative emission source and own-sourced emission conversion factors</p> <p>Scope 2:</p> <p>Question 4.2(a) - Enter the organisation's activity data for scope 2 based on the DESNZ emissions conversion factors (for electricity – this is called the location-based method)</p> <p>Question 4.2(c) - Enter the organisation's activity data for scope 2 – electricity using the emission conversion factor derived from a green contractual arrangement (for electricity - this is called the market-based method)</p> <p>Scope 3:</p> <p>Question 4.3(a) - Enter the organisation's emissions data for scope 3 - based on the DESNZ emission conversion factors</p> <p>Question 4.3(b) - Enter the organisation's emissions data for scope 3 - for an alternative emission source and the own-sourced emission conversion factors</p>	<ul style="list-style-type: none"> ✓ Emissions Type ✓ Activity Type ✓ Specific Emissions Source ✓ Breakdown of Specific Emissions Source <i>[N.B. This heading only appears for certain selected 'emissions types', 'activity types' and 'specific emissions sources' for questions 4.1(a), 4.2(a) and 4.3(a)]</i> ✓ Activity Data ✓ Units (Activity Data) ✓ Reporting Financial Year ✓ Emission Conversion Factor ✓ Units (Emission Conversion Factor) ✓ Emissions (tCO₂e) ✓ Type of Activity Data Collected <i>[N.B. This heading does not appear for question 4.2(c)]</i> ✓ Detail how the Activity Data was Collected <i>[N.B. This heading does not appear for question 4.2(c)]</i> ✓ Provide the source of the emission conversion factor and why that source was used <i>[N.B. This heading does not appear for questions 4.1(a), 4.2(a), 4.2(c) and 4.3(a)]</i> ✓ Detail any uncertainties or caveats if known – please declare if unknown <i>[N.B. This heading does not appear for question 4.2(c)]</i> ✓ Any additional comments, which may be considered relevant by the organisation

Activity data questions	Headings within questions
<p>Scope 1 (only):</p> <p>Question 4.1(a) - Enter the organisation's activity data for scope 1 - based on the embedded DESNZ emission conversion factors</p>	<p>✓ Outside of Scopes</p>
<p>Scope 2 (only)</p> <p>Question 4.2(a) - Enter the organisation's activity data for Scope 2 based on the DESNZ emissions conversion factors (for electricity - this is called the location-based method)</p>	<p>✓ Is this purchased green electricity? (e.g. through a REGO or PPA) <i>[N.B. This question/heading only appears when the emissions type – 'UK Electricity' is selected]</i></p>

Please note:

Scope 1 question 4.1(a) – all reporting organisations are required to report on at least one entry for an emission-releasing activity.

Scope 2 question 4.2(a) – all reporting organisations are required to report on at least one entry for their emissions related to electricity purchase. This is known as the '**location-based method**'.

Scope 2 question 4.2(c) – is for those reporting organisations who purchase green electricity and who wish to account for and report on the associated lower emissions. This is known as the '**market-based method**'.

Location-based and market-based reporting is not yet available for scope 1 and scope 3 reporting under the Regulations, as guidance for these areas is still under development by the GHG Protocol. Further information in regard to location and market-based reporting on electricity emissions is provided within this chapter at the section - '[Answering Section 4.2 - Scope 2: Energy Indirect GHG Emissions – further guidance on electricity \(location-based and market-based reporting\), steam and heat](#)'.

Scope 1 question 4.1(b) and scope 3 question 4.3(b) – will not be relevant to every reporting organisation. Only when a reporting organisation's emissions-releasing activity is not covered by the DESNZ emission conversion factors, should an alternative and own-sourced emission conversion factor be used. For further information on the online portal's embedded DESNZ emission conversion factors, and using an own-sourced conversion factor - refer to the '[Key Foundations of Emissions Reporting](#)' in this guidance document

Answering headings in data activity questions

- **Headings: ‘Emissions Type’, ‘Activity Type’ and ‘Specific Emissions Source’**

Under each of these headings **the reporting organisation will either:**

- **select the relevant options** provided from dropdown lists (the dropdown lists of options are informed by the [DESNZ conversion factors \(2024 full set\)](#) which are listed in ‘Annex C: Online Portal – Embedded Emission Conversion Factors for Scopes 1, 2 and 3’ of this guidance document); or
- use a **comment box to manually enter** the relevant information/data under each of these headings (this comment box is only provided if the reporting organisation is applying an alternative and own-sourced emission conversion factor).

Please note: If the ‘emissions type’, ‘activity type’ and/or ‘specific emissions source’ an organisation wishes to report on does not appear in the dropdown list, please apply the next best fit if available. Then in the comment box titled ‘Any additional comments’ document that a best fit was applied and why.

If a best fit is not available, progress to questions 4.1(b) and/or 4.3(b) as relevant and apply the organisation’s own-sourced emission factor.

If the organisation cannot source itself an appropriate own-sourced emission factor at this time, relevant details can be provided as appropriate within question 4.4(a) which relates to providing comments on any data gaps.

- **Heading: ‘Breakdown of Specific Emissions Source’**

This heading will only be provided for questions 4.1(a), 4.2(a) and 4.3(a) where certain ‘emissions types’, ‘activity types’ and ‘specific emissions sources’ have been selected together.

Under this heading **the reporting organisation will select the relevant options** provided from a dropdown list (the dropdown lists of options are informed by the [DESNZ conversion factors \(2024 full set\)](#) which are listed in ‘Annex C: Online Portal – Embedded Emission Conversion Factors for Scopes 1, 2 and 3’ of this guidance document).

By way of one example:

- if the option ‘Passenger Vehicle’ is selected for ‘Emission type’;
- the option ‘Cars (by size)’ is selected for ‘Activity type’; and then
- the option ‘Medium car’ is selected for ‘Specific emission source’,
the heading ‘Breakdown of Specific Emissions Source’ will be presented.

Please note: If the ‘Breakdown of Specific Emissions Source’ an organisation wishes to report on does not appear in the dropdown list, please apply the next best fit if available. Then in the comment box titled ‘Any additional comments’ document that a best fit was applied and why.

If a best fit is not available, progress to questions 4.1(b) and/or 4.3(b) as relevant and apply the organisation’s own-sourced emission factor.

If the organisation cannot source itself an appropriate own-sourced emission factor at this time, relevant details can be provided as appropriate within question 4.4(a) which relates to providing comments on any data gaps.

- **Heading: ‘Activity Data’**

This heading provides **a comment box to enter** the relevant activity data for the financial year 1st April 2024 - 31st March 2025.

- **Heading: ‘Units (Activity Data)’**

Under this heading **the reporting organisation will either:**

- **select the relevant options** provided in the dropdown lists (the options are informed by the [‘DESNZ conversion factors \(2024 full set\)’](#) which are listed in

‘Annex C: Online Portal – Embedded Emission Conversion Factors for Scopes 1, 2 and 3’ of this guidance document); or

- use a **comment box to enter** the relevant metric units within the comment box (this comment box is only provided if the reporting organisation is applying an alternative and own-sourced emission conversion factor).

Please note: The **activity data** entered by the reporting organisation **and the associated emission conversion factor** (whether using the online portal’s embedded or own-sourced emission conversion factors) **must be in the same metric units**.

If the metric units for an organisation’s activity data are not the same as the relevant emission conversion factor, then the organisation must carry out conversions to its activity data to convert it to the same units, before they enter this data into the portal.

For example, if using an embedded emission conversion factor, and its metric units is kWh of fuel used, the online portal will present (under the heading ‘Units (Activity Data)’) a drop-down list of options with ‘kWh’ to select. Therefore, the activity data entered manually by the reporting organisation must also be in kWh metric units.

Illustrative Example

Two illustrative examples are provided at Table 6 below on how each of the following headings might be populated under question 4.1(a) of the online portal:

- Emissions Type;
- Activity Type;
- Specific Emissions Source;
- Activity Data; and
- Units (Activity Data).

Table 6: Populated illustrative example for answering scope 1 question 4.1(a) of the online portal using data entry for two types of specific emissions sources - natural gas and vehicle diesel.

Emissions Type	Activity Type	Specific Emissions Source	Activity Data	Units (Activity Data)
Fuels	Gaseous fuels	Natural gas	81,457,335	kWh (Gross CV*)
Fuels	Liquid fuels	Diesel (average biofuel blend)**	2,924,010	litres

* Calorific Value (CV)

** Diesel (average biofuel blend) is used for vehicles at petrol stations (standard quality (i.e. not 'premium') forecourt fuel), which contains a small amount of biofuel.

→ **TIP:** In regard to the units of activity data – 'kWh (Gross CV)' versus 'kWh (Net CV)', in general, unless a reporting organisation has specific knowledge about its fuels that would lead it to choose 'Net CV', 'Gross CV' units should be used as default. The majority of energy billing is provided on a gross CV basis.

- **Heading: 'Reporting Financial Year'**

This heading provides **options to select**, however for the first reporting round there will only be one option to select from, which is as follows:

- 'Financial year 2024/25'

- **Headings: 'Emission Conversion Factor' and 'Units (Emission Conversion Factor)'**

Under each of these headings **the portal will either:**

- automatically populate them with the relevant DESNZ emission conversion factor and its associated metric unit (based on the data and information entered by the reporting organisation under the previous headings); or
- provide a **comment box to manually enter** (up to 6 numerical decimal places) an alternative and own-sourced emission conversion factor, or

emission conversion factor from its contractual instrument relating to green electricity purchases, along with its associated metric unit. (This comment box is only provided if the reporting organisation is applying an alternative and own-sourced emission conversion factor).

Please note: The online portal is set up to receive emission conversion factors in kilograms of CO₂e (kgCO₂e) per unit of activity only. Reporting organisations, if entering an emission conversion factor which they have sourced themselves into the online portal, must ensure that the emission factor is in kgCO₂e of activity.

- **Heading: 'Emissions (tCO₂e)'**

The reporting organisation does not enter information under this heading.

Under this heading the online portal will automatically calculate and populate the tCO₂e based on the data and information entered by the reporting organisation under the previous headings.

Please note: The online portal will auto-calculate and present **separate total emissions (tCO₂e) figures for scope 1, scope 2 and scope 3** as relevant.

If a reporting organisation decides to report its scope 2 emissions for electricity via both the location-based method (question 4.2(a) of the online portal) and the market-based method (question 4.2(c) of the online portal), then two total emissions (tCO₂e) figures for scope 2 will be provided i.e. one which is location-based and the other which is market-based.

Illustrative Example:

Using the same example scenario as Table 6 above (i.e. using natural gas and vehicle diesel use), Table 7 below illustrates how the headings on how each of the following headings might be populated under question 4.1(a) of the online portal:

- Reporting Financial Year;
- Emission Conversion Factor;

- Units (Emission Conversion Factor); and
- Emissions (tCO₂e).

Table 7: Populated illustrative example for answering scope 1 question 4.1(a) of the online portal using data entry for two types of specific emissions sources - natural gas and vehicle diesel.

Reporting Financial Year	Emission Factor	Units (Emission Factor)	Emissions (tCO ₂ e)
Financial year 2024/25	0.18290	kgCO ₂ e/KWh	14,898.547
Financial year 2024/25	2.51279	kgCO ₂ e/litre	7,347.423

- **Heading: ‘Type of Activity Data Collected’**

This heading provides **options to select** (only one option can be selected), as follows:

- Primary data
- Estimated data (based on proxy data)
- Estimated data (based on similarities)
- Partially estimated data (i.e. combination of primary and estimated)

It is ideal that the activity data where possible, is ‘primary data’, for example sourced from meter readings, invoices, etc. However, there may be occasions, where the primary data is not available and there is a need to estimate the data based on proxy data or similarities. Partially estimated data using a combination of both primary data and estimated data may also occur in situations where an organisation has collected and combined activity data from several different sources, some of which are primary and some are estimated data. For further information on the different types of data (i.e. primary and estimated) refer to [‘Key Foundations of Emissions Reporting’](#) in this guidance document.

- **Heading: ‘Detail how the Activity Data was collected (i.e. what is the source of the data)’**

This heading provides a **comment box to enter** (up to maximum of 3000 characters) detail and information to explain the methodology used to collect the activity data.

- If **‘Primary data’ is selected**, some examples of the type of explanation which an organisation might provide could be:
 - Consumption of natural gas used (e.g. in kWh) was obtained from the energy supplier’s invoice(s) (e.g. utility bills) or from a smart meter.
 - Fuel used (e.g. in litres) in fleet vehicles owned by the organisation was obtained from fuel receipts.
- If **‘Estimated data’ is selected**, an example of the type of explanation which an organisation might provide could be:
 - Fuel used in fleet vehicles owned by the organisation, was obtained from distance travelled (e.g. in kilometres) and car type (e.g. average, large, medium and small) and if possible, broken down by petrol, diesel, hybrid, etc. instead of fuel consumption.
 - Electricity used within a shared premises or floor space, was obtained by working out the reporting organisation’s proportion of electricity used (i.e. amount of kWh) – applying the following calculation:
 - *Utility bill / number of total staff in the building (or floor) X organisation’s number of staff = the reporting organisation’s contribution; or*
 - *Utility bill / total floor area X the reporting organisation’s floor area = the reporting organisation’s contribution*
- If **‘Partially estimated data’ is selected** - there may be occasions where only some primary data is available for an activity and the remaining data has been estimated. An example of the type of explanation an organisation might provide where the activity data reported is ‘partially estimated data’ (i.e. a combination of primary and estimated) could be:

- Fuel used in fleet vehicles owned by the organisation was obtained from a combination of fuel receipts (e.g. in litres - primary data) and distance travelled (e.g. in kilometres - estimated data).
- Purchased electricity used (e.g. in kWh) was obtained from a combination of utility bills (primary data) from buildings owned and occupied by the organisation and a shared premises or floor space based on staff numbers (estimated data).

- **Heading: ‘Provide the source of the emission conversion factor and why the source is being used’**

This heading is only provided for questions 4.1(b) and 4.3(b), where an alternative own-sourced emission conversion factor is being used by the reporting organisation.

This heading **provides a comment box to enter** (up to maximum of 2000 characters) details on the alternative emission conversion factor, including where it has been sourced and why was that source used.

- **Heading: ‘Detail any uncertainties or caveats if known – please declare if unknown’**

This heading provides **a comment box to enter** (up to maximum of 3000 characters) detail, if known, on the accuracy of the reported activity data, regarding any:

- potential uncertainties or assumptions that were made; or
- any limitations or caveats that were applied.

If uncertainties, limitations or caveats are not yet known, then a reporting organisation can enter ‘unknown’ or if not applicable then they can enter ‘N/A’.

An example of many possible approaches to demonstrate uncertainties or caveats could be the use of the approach below:

- **Low accuracy:** total spend is available from a building’s utility bills and transport, but there is no breakdown of actual energy consumption. There may be significant gaps in data as energy bills are often on an estimated consumption basis rather than a metered basis, especially for smaller organisations.
- **Moderate accuracy:** utility spend is available with substantial detail such as consumption data for major buildings, together with travel. No major gaps in data identified.
- **Advanced accuracy:** an energy data management database already exists, with full electronic consumption data for most buildings and other areas.

For further information on the uncertainties of reported data (i.e. primary and estimated) refer to [‘Key Foundations of Emissions Reporting’](#) of this guidance document.

- **Heading: ‘Any additional comments, which may be considered relevant by the organisation - provide them here’**

This heading **provides a comment box to enter** (up to maximum of 3000 characters) to add any other relevant comments that a reporting organisation considers appropriate, important, and/or useful to provide. Comments could include for example:

- further clarity on the data reported;
- how the organisation may try to improve the quality and reliability of the data that will be reported in future reporting cycles; and
- that the gas supply (e.g. natural gas) has a green gas certificate⁶; etc.

⁶ The GHG Protocol Standards provides guidance for market-based reporting for Scope 2 emissions only. Guidance on market-based reporting to account for scope 1 and scope 3 emissions is not yet available, but it is an area under development by the GHG Protocol. This guidance document and the online reporting portal does not cover market-based reporting for scope 1 or scope 3 emissions, but it will be updated as appropriate following any future updated GHG protocol guidance and through a co-design process with reporting organisations.

If **reporting jointly**, the name of the organisation(s) to which the data refers to and whether the data refers to combined emissions data (i.e. the data relates to more than one of the joint reporting organisations), should be provided as appropriate within the comment box.

Answering Section 4.1 - Scope 1: Direct GHG emissions

Context

Section 4.1 of the online portal covers reporting on scope 1 emissions, which accounts for direct GHG emissions that occur from sources that are owned or controlled by the organisation

Question 4.1(a) - Enter the organisation's activity data for Scope 1 - based on the embedded DESNZ emission conversion factors

Generic guidance on the headings under this question is provided above - at ['Answering headings in data activity questions'](#), with exception of **the following heading** 'Outside of Scopes'. However, this heading **is only provided** under question 4.1(a), and its specific guidance is as follows:

- **Heading: 'Outside of Scopes'**

The CO₂ emissions which are referred to as 'outside of scopes' are emissions from the combustion of biogenic fuels. They are reported under the Regulations and calculated by the online portal under this heading for information purposes only. 'Outside of scopes' emissions are not included in the total for scope 1 emissions for the reporting organisation for the following reason:

- The GHGs emitted from the combustion of the biogenic fuels include CO₂, CH₄ and N₂O. However, the scope 1 impact of the CO₂ released through these fuels is determined to be net zero. This is because the fuel source itself absorbs an equivalent amount of CO₂ during its biological growth phase as that which is released into the atmosphere as CO₂ through its combustion as a fuel.

The portal will automatically calculate the 'outside of scopes' based on the activity data entered by the reporting organisation for the consumption of biogenic materials under the scope 1 questions.

By way of one example:

- the organisation under 'Emission Type' selects the option - 'Fuels';
- under 'Activity type' it then selects 'Liquid fuels'; and then
- under 'Specific emissions source' it selects either 'Diesel' or 'Petrol (average biofuel blend)'.

After these selections, the online portal will then provide the heading 'outside of scopes' with an auto-calculation.

Please note: The outside of scopes DESNZ emission conversion factors are provided on a net CV basis, therefore, they are not calculated when the consumption for either Diesel or Petrol (average biofuel blend) is reported in kWh (Gross CV). For further details refer to 'Annex C: Online Portal – Embedded Emission Conversion Factors for Scopes 1, 2 and 3'.

Question 4.1(b) - Enter the organisation's activity data for Scope 1 - for an alternative emission source and own-sourced emission conversion factors

Generic guidance on the headings, when using the DESNZ emission conversion factors under this question, within the online portal, is provided above at – ['Answering headings in data activity questions'](#).

Answering Section 4.2 - Scope 2: Energy Indirect GHG Emissions further guidance on electricity (location-based and market-based reporting), steam and heat.

Context

Under section 4.2 of the online portal, a reporting organisation reports on its emissions-releasing activities and activity data for scope 2 emissions from the

purchase and use of:

- electricity;
- steam; and/or
- heat.

These emissions are a consequence of activities of the organisation but occur at sources owned or controlled by a third party (e.g. a utility provider).

If an organisation is reporting on scope 2 emissions from district heating schemes, they can also provide additional information in relation to these schemes in response to questions under 'Section 4.6 – District Heating Schemes' of the online portal.

Related guidance is covered below under ['Answering Section 4.6 – District Heating Schemes'](#).

Reporting on Scope 2 emissions for electricity

Reporting on scope 2 emissions from the purchase and use of electricity can be completed on the online portal through two methods (known as 'dual reporting').

These methods are:

1. *Location-based Method*

The 'location-based method' refers to the accounting of emissions from purchased electricity using the local grid average emission factor i.e. the DESNZ emission conversion factors which are embedded in the online portal.

2. *Market-based Method*

The 'market-based method' refers to the accounting of emissions from the purchase of 'green electricity'. This method uses emission conversion factors that are derived from contractual instruments, such as:

- energy attribute certificates or equivalent instruments e.g. Renewable Energy Guarantees of Origin (REGOs); or

- direct contracts e.g. Power Purchase Agreements (PPAs), etc.

Contractual instruments allow consumers to claim an emission conversion factor associated with renewable energy generation from sources, such as solar or wind, resulting in lower emissions than if just using grid electricity.

Please note: Location-based reporting for purchased electricity is required by all reporting organisations in the online portal, and market-based reporting is voluntary.

Question 4.2(a) - Enter the organisation's activity data for Scope 2 based on the embedded DESNZ emissions conversion factors (for electricity - this is called the location-based method)

All reporting organisations are required to report their scope 2 emissions for electricity using the location-based method via this question in the online portal.

Please note: Where a reporting organisation **purchases green electricity** and has:

- **more than one green electricity contract** in place; and/or
- **a mix of green and non-green electricity contracts** in place,

the **'Activity data'** under this question **should be entered** into the online portal **separately for each contract** if they have differing emission conversion factors (i.e. Emissions Type – 'UK Electricity' data should be added for each contract separately).

If the emissions factors are the same for each contract **the activity data can be combined** as one Emissions Type – 'UK Electricity' data entry into the online portal. Where a reporting organisation purchases green electricity and has more than one green electricity contract in place, the 'Activity data' entered for the location-based emissions should be entered separately for each contract.

Generic guidance on the headings, when using the DESNZ emission conversion factors, under this question and within the online portal, are provided above at – [‘Answering headings in data activity questions’](#).

- **Heading: ‘Is this purchased green electricity? (e.g. through a REGO or PPA?)’**

This heading **is provided only if ‘UK Electricity’ is selected** under ‘Emission type’ and its associated guidance is as follows:

This heading provides **‘Yes’ or ‘No’ options to select**.

- **If ‘No’ is selected against each ‘UK Electricity’ entry** as relevant – proceed to part 4.3, when the relevant details for all other emission types are entered and saved within the online portal under this question (question 4.2(a)).
- **If ‘Yes’ is selected for any ‘UK Electricity’ entry** (and the relevant details are entered and saved), **an additional green button under question 4.2(a) is provided** titled ‘Purchased green energy information’. **After this button is selected, question 4.2(b) is provided** (see below).

If reporting jointly:

- select ‘Yes’ if any of the organisations currently have entered into contractual arrangements to purchase green electricity.
- select ‘No’ if none of the organisations currently have entered into contractual arrangements to purchase green electricity.

Question 4.2(b) - Does the organisation wish to report on the reduced emissions associated with the purchase of green electricity?

This question **is provided only if an organisation has indicated in question 4.2(a)** that they have purchased **green electricity for their ‘UK Electricity’ entry** (i.e. they have selected the option ‘Yes’ under the heading ‘Is this purchased green electricity?’)

This question provides **‘Yes’ or ‘No’ options to select**.

- **If ‘Yes’ is selected**, question 4.2(c) is provided.
- **If ‘No’ is selected**, proceed to section 4.3 of the online portal.

If reporting jointly:

- select ‘Yes’ if any of the relevant organisations wish to report on the reduced emissions associated with the purchase of green electricity.
- select ‘No’ if none of the relevant organisations currently wish to report on the reduced emissions associated with the purchase of green electricity.

Question 4.2(c) - Enter the organisation's activity data for Scope 2 using the emission conversion factor derived from a green contractual arrangement (for electricity - this is called the market-based method)

This question is **provided only if ‘Yes’ is selected** under question 4.2(b).

This question is for a reporting organisation which has entered into a contractual arrangement to purchase green electricity from renewable sources and wishes to account for the associated lower emissions.

A reporting organisation will be provided with comment boxes to enter relevant data and the comment box headings along with relevant guidance is as follows:

- **Heading: Emission Conversion Factor**

This question provides **a comment box to enter** the market-based emission factor which an organisation has obtained (likely from their electricity supplier). Where REGOs have been purchased, the reporting organisation’s supplier will have obtained their CO₂ emission factor from the Single Electricity Market Operator based on their fuel mix.

Please note: The emission conversion factor must be in kilograms of CO₂e per unit of activity (e.g. kg CO₂e/kWh).

The online portal will calculate the market-based emissions (tCO₂e) based on the activity data entered under question 4.2(a) and the emission conversion factor entered under this heading for question 4.2(c).

- **Heading: Any additional green electricity comments, which may be considered relevant by the organisation - provide them here**

This heading provides a **comment box to enter** (up to maximum of 3000 characters) any further comments or information which the organisation thinks is relevant and important regarding its reported data under this question.

Answering Section 4.3 - Scope 3: Other Indirect GHG Emissions – further guidance

Context

Section 4.3 of the online portal covers reporting on scope 3 emissions, which are a consequence of an organisation's activities but occur from sources not owned or controlled by it. Scope 3 reporting is currently voluntary in the online portal under the Regulations.

Question 4.3(a) – Enter the organisation's emissions data for scope 3 - based on the DESNZ emission conversion factors

Generic guidance on the headings, when using the DESNZ emission conversion factors under this question, within the online portal, is provided above at - ['Answering headings in data activity questions'](#).

Question 4.3(b) – Enter the organisation's emissions data for Scope 3 - for an alternative emission source and the own-sourced emission conversion factors

Generic guidance on the headings under this question within the online portal (when using an alternative and own-sourced emission conversion factor) is provided above at - ['Answering headings in data activity questions'](#).

Answering Section 4.4 – Data Gaps

Context

This section provides reporting organisations with the opportunity to provide detail on any gaps in their reported activity data for scopes 1, 2 and 3, i.e. any relevant data that is unavailable or incomplete, at the time of reporting.

Question 4.4(a) - If the organisation wishes to provide comments on any gaps in its data (i.e. excluded/unavailable emissions data) in relation to Scopes 1, 2 and 3, the detail can be provided here

This question provides **a comment box to enter** (up to maximum of 3000 characters) information, which could, for example, include details such as:

- the ‘scope’ categorisation of the excluded/unavailable data (i.e. scope 1, 2 and/or 3);
- the activity type or emissions source that the excluded/unavailable data relates to (e.g. employee commuting, business travel, etc.);
- the reason why the data is excluded/unavailable;
- any plans to obtain the excluded/unavailable data for future reporting rounds; and
- when the excluded/unavailable data might become available (e.g. the next monitoring round, the third monitoring round, unknown, etc.).

An example could be where an organisation has identified employee commuting as an emissions-releasing activity to report on, but this data may be too difficult to obtain at this time. However, it might be something the organisation plans to report on in the future.

If **reporting jointly**, the name of the organisation(s) to which the data refers to and whether the data refers to combined emissions data (i.e. the data relates to more than one of the joint reporting organisations), must be provided within the comment box.

Answering Section 4.5 – Renewable Energy

Context

This section seeks information on a reporting organisation's generation of renewable energy, if applicable.

Question 4.5(a) - Has the reporting body generated its own renewable energy?

This question provides **'Yes' or 'No' options to select**.

- **If 'Yes' is selected**, question 4.5(b) is provided.
- **If 'No' is selected**, proceed to section 4.6 of the online portal.

If reporting jointly:

- select 'Yes' if any of the relevant organisations currently have generated their own renewable energy.
- select 'No' if none of the relevant organisations currently have generated their own renewable energy.

Question 4.5(b) - Provide details on whether the energy was used or exported by the organisation

This question is **provided only if 'Yes' is selected** under question 4.5(a).

This question provides the option to **add one or more 'renewable energy detail' items**. Once the 'Add' button option is selected, the question seeks information under an 'options to select' and 'comment box' headings. The options to select and comment box headings and their relevant guidance are provided as follows:

- **Select Renewable Energy Technology**

This heading provides a dropdown list of **options to select** (only one option can be selected) relating to types of renewable technology, as follows:

- Biofuels (covers all liquid, gas and solid biofuels, i.e. biogas, biodiesel, biomass, including anaerobic digestion).
 - Heat pumps - air
 - Heat pumps - ground
 - Heat pumps - water
 - Hydro-electric (dams and run of river, wave and tidal generation)
 - Landfill gas
 - Solar (covers both types of solar generation, i.e. photovoltaic and thermal)
 - Wind
 - Other (specify in the provided comment box)
- **Renewable Electricity Total Used (kWh)**

This heading provides a **comment box to enter** 'Total used (kWh)', in relation to each corresponding technology type option selected.

- **Renewable Electricity Total Exported (kWh)**

This heading provides a **comment box to enter** 'Total exported (kWh)', in relation to each corresponding technology type option selected.

- **Renewable Heat Total Used (kWh)**

This heading provides a **comment box to enter** 'Total used (kWh)', in relation to each corresponding technology type option selected.

- **Renewable Heat Total Exported (kWh)**

This heading provides a **comment box to enter** 'Total exported (kWh)', in relation to each corresponding technology type option selected.

- **Any additional comments, which may be considered relevant by the organisation**

This heading provides a **comment box to enter** (up to a maximum of 3000 characters) to add any other relevant comments that a reporting organisation considers appropriate, important, and/or useful to provide. This could include any

further clarification on the option selected for the type of renewable energy technology.

If **jointly reporting**, the name(s) of the organisation(s) to which the data refers must be provided.

Answering Section 4.6 – District Heating Schemes

Context

Heat networks use a central source of generated heat which is then distributed via pipework either to a small scale communal (multiple users in the one building) system or to a larger district heating network. District heating schemes are networks which vary in size and length, carrying heat from just a few hundred metres between homes and flats, to several kilometres and can even cover an entire city. This avoids the need for individual boilers or electric heaters in every building. More information including benefits of such schemes is also available at the DfE webpage '[Heat Networks](#)'.

Question 4.6(a) - Has the organisation had any involvement in district heating schemes?

This question provides **'Yes' or 'No' options to select**.

- **If 'Yes' is selected**, question 4.6(b) is provided.
- **If 'No' is selected**, part 4 of the online portal is completed.

If reporting jointly:

- select 'Yes' if any of the relevant organisations currently have involvement in district heating schemes.

- select 'No' if none of the relevant organisations currently have involvement in district heating schemes.

Question 4.6(b) - Provide a summary of the involvement, including whether the heat is used (purchased) or exported (provided to third parties) by the organisation

This question is **provided only if 'Yes' is selected** under question 4.6(a).

This question provides **a comment box to enter** (up to maximum of 3000 characters) any relevant details or information regarding the reporting organisation's involvement in district heating schemes.

If **jointly reporting**, the name(s) of the reporting organisation(s) which have involvement with district heating schemes must be provided.

CHAPTER 5: Emissions Reduction Actions

Introduction

This chapter provides information and guidance, which relates to 'Part 5 - Emissions Reduction Actions' of the online portal. Part 5 of the portal includes the following sections:

- **Section 5.1 – Targets:** which provides a reporting organisation the opportunity to provide details on any mitigation targets (i.e. emissions reduction targets and/or energy efficiency targets) it may have set itself either voluntarily or which has been placed on them by another policy or legislative regime;
- **Section 5.2 – Action Plan:** which seeks details of the actions a reporting organisation is taking, or planning to take, to reduce its GHG emissions; and
- **Section 5.3 – Co-ordination of Actions:** which seeks details in relation to consideration of co-ordination of a reporting organisation's climate actions with others outside of the organisation.

Guidance in this chapter is provided under the following headings (each heading is hyperlinked to its relevant area within this chapter):

- **Answering Section 5.1 – Targets;**
- **Answering Section 5.2 – Action Plan; and**
- **Answering Section 5.3 – Co-ordination of Actions.**

This chapter also provides some 'tips' and 'illustrative examples' where it is thought potentially helpful in developing answers to some of the questions. This chapter also specifies where it should be indicated, in the online portal, that the data entered relates to joint reporting, if relevant.

Answering Section 5.1 - Targets

Context

The Regulations **do not require reporting organisations to set specific climate change targets** outside of the requirement to report on climate change. An organisation may, however, choose to set or may have currently set, their own specific emissions reduction targets. They may also have such targets set on them by other commitments, policy or legislation, outside of the Regulations. Below are the potential benefits of target setting within a reporting organisation in relation to emissions reductions.

Benefits of Setting Targets

Setting of targets, especially evidence-based, within an organisation is a useful tool to help enable and drive effective progress in reducing its GHG emissions, as well as monitoring and evaluating that progress. There are many benefits to an organisation in setting its own internal and evidence-based emissions reduction targets, including that such targets, can:

- integrate the concept and practices of emissions reduction into the reporting organisation's management of overall business performance, as well as demonstrating transparency, and leadership on the climate agenda;
- allow for a more focused approach to emissions reduction and progress in reducing those emissions (carefully considered targets enable a more strategic and impactful approach to emissions reduction, by focusing on the most impactful areas, and/or investing in projects that will lead to the largest reductions);
- help to enhance reputation/credibility and stakeholder relationships by increasing buy-in and strengthening relationships with stakeholders (including customers, investors, employees, and local communities), who increasingly prioritise climate change and other sustainable practices in the organisations they support; and

- help to drive the speed of effective implementation of climate action and build the organisation’s resilience in regard to market uncertainty/fluctuations and also in respect of an evolving policy and regulatory framework (i.e. by acting now organisations may enable future cost savings and get ahead of potential impacts and benefits from Northern Ireland’s transition to net zero emissions, etc).

Question 5.1(a) – Does the organisation have any emissions reduction target(s) and/or energy efficiency target(s)?

This question provides **options to select**, as follows:

- Yes
 - No - target-setting is being considered / is under development
 - No - target-setting is not appropriate/relevant at this time
- **If ‘Yes’ is selected**, question 5.1(b) is provided.
 - **If ‘No’ is selected** (either of the ‘No’ options), question 5.1(c) is provided.

Question 5.1(b) - Provide detail of the emissions reduction target(s) and/or energy efficiency target(s) which the organisation aims to achieve

This question is **provided only if ‘Yes’ is selected** under question 5.1(a).

This question provides an option to **add one or more targets**. Once the ‘Add’ button option is selected, **comment boxes are then provided to enter** details of any relevant target(s) which a reporting organisation aims to achieve. The comment box headings and their relevant guidance are provided as follows:

- **Title of target**

Under this heading, ensure the title of the target summarises the details of the target clearly and accurately. If a reporting organisation wishes to include any plans for setting targets in the future, please ensure that the title of the target clearly reflects this status e.g. ‘Target under development’.

- **Description of Target**

Under this heading ensure the description of the target (up to maximum of 2000 characters) sets out the reporting organisation's intentions clearly and accurately and provide the year to be achieved, if known / applicable.

If **reporting jointly**, indicate which organisation(s) the target belongs to.

Question 5.1(c) - If the organisation has comments, which it considers relevant, further to the selected option under question 5.1(a), they can be provided here

This question provides a **comment box to enter** (up to maximum of 3000 characters) any relevant or additional comments a reporting organisation may wish to share in relation to setting emissions reduction targets. This could include any detail on future plans to set such targets. If a reporting organisation, at this time, is not able, or it is not appropriate, or does not wish to provide detail or comments, they can enter the text 'N/A' or alternative text which they deem appropriate for fuller clarity.

→ **TIPS:** Developing and setting targets

- > Each reporting organisation is unique. Setting targets in relation to emissions reductions is not a prescriptive process, as an organisation's decision for setting any targets may be influenced by:
 - the levels and sources of its emissions;
 - its types of activities / functions / services and assets (buildings, vehicles, etc. which it owns or leases);
 - its potential climate change ambitions; and/or
 - other policy or legislative commitments.
- > In regard to the scale, targets should be set at levels which are aimed to be ambitious but achievable, enabling organisations to develop a realistic

pathway to achieving their targets. Targets should strike the balance between having too high of a bar (risking a reduction in motivation if targets are not achieved) and having too low of a bar (which would not keep pace with the scale of change needed). Other considerations also include cost, feasibility, etc.

- > Where possible, setting targets which are 'S.M.A.R.T.' (specific, measurable, achievable, relevant and time-bound) may assist organisations in monitoring, evaluating and reviewing their progress against the target(s).
- > If an organisation is setting a longer-term target e.g. by 2050, then setting interim targets will likely assist in monitoring and evaluating progress. A reporting organisation could consider using key performance indicator-based targets, to set quantifiable reduction milestones, to be achieved over a specific time.
- > Scope 3 emissions reduction targets may be managed and monitored more effectively if they are split by category (see 'Annex B: Scope 3 Emission Accounting and Reporting – Supporting Guidance' for more information on scope 3 emissions) or source e.g. business travel and procurement, rather than being grouped together under a general scope 3 target.
- > If an organisation faces a barrier to implementing climate change action, it may be helpful in demonstrating the organisation's commitment to taking the desired action if it develops a target which aims to overcome that obstacle.

→ **TIPS:** Illustrative and non-exhaustive list of some examples of types of targets

- > Reduce net energy consumption by a specific percentage, by a specific year.
- > Achieve net zero emissions by 2050 for the whole organisation.
- > Emissions reduction targets for specific areas of the organisation, or scope(s) of emissions, by a certain date e.g. achieve 30% reduction in scope 1 emissions by 2030.

- > Joining a group pledge to reduce emissions.
- > Identify and address high water use and potential leaks, through monitoring and targeted action.
- > Providing climate awareness training (or similar) to a percentage of staff to be achieved by a set date.
- > Any targets which apply to an organisation's sector, which may have been agreed by a sector group or forum, etc.

→ **TIPS:** Other external online resources on setting/developing targets

[Caution should be applied when referring to or using guidance from another government administration as it may not be fully relevant.]

- > The Science Based Targets initiative's (SBTi)⁷ [Net-Zero Standard](#) provides guidance on the key issues in setting science-based targets and also includes links to a range of further SBTi guidance and tools e.g. [Getting Started Guide for Science-Based Target Setting](#). The SBTi states that setting science-based targets can help to increase the collective impact of organisations which apply this approach.
- > HM Government's '[Environmental Reporting Guidelines: Including streamlined energy and carbon reporting guidance](#)' (see page 19 of this hyperlink), provides a short section of advice on setting targets, which includes observations on the relative benefits of absolute reductions targets and intensity targets.
- > Zero Waste Scotland's [Carbon management: setting targets: Guidance for public sector organisations](#) provides guidance on decisions to be made in setting carbon reduction targets for the Scottish public sector.

⁷ [The Science Based Targets initiative](#) (SBTi) has developed a net-zero target-setting framework, in accordance with the latest climate science, to help businesses and organisations align with the climate change ambitions set out in [The Paris Agreement](#) (an international, climate change treaty which came into force in 2016).

Answering Section 5.2 - Action Plan

Context

Question 5.2 of the online portal seeks details of a reporting organisation's actions, policies, plans, and/or commitments (now referred to as 'actions') which are:

- currently ongoing;
- planned to be implemented within the next three years (i.e. before the next mitigation report is due to be submitted under the Regulations by 31st October 2028); and/or
- planned for the future beyond the next three years.

The below guidance covers how to answer question 5.2(a) and it provides some 'tips' on examples of external sources of information, which may be useful for a reporting organisation in developing actions to reduce its emissions.

Question 5.2(a) - What actions is the organisation taking, or planning to take, to reduce its greenhouse gas emissions?

This is a mandatory question that must be completed by all reporting organisations. The portal will not allow a report to be submitted unless this question is completed.

This question provides **an option to add one or more actions**, however, a minimum of one action must be added. Once the 'Add' button is selected, the question seeks information under both 'comment box' and 'options to select' headings. The headings and their relevant guidance are provided as follows:

- **Title**

This heading provides **a comment box to enter** a brief title of the action, which should relate to the description of the action (see point 'Description of action' directly below).

- **Description**

This heading provides a **comment box to enter** (up to a maximum of 2000 characters) a description of the action, which can include, but need not be limited to, the following:

- details of what the action aims to achieve;
- details of how the action will be implemented; and
- if an action is planned for the future, etc.

If **reporting jointly**, indicate which organisation the action belongs to.

- **Action status**

This heading provides **options to select** (only one option can be selected), as follows:

- Action started and ongoing
- Under development
- Suspended, but will be recommenced before next reporting period

- **If available, implementation start date of the action**

This heading provides a **comment box to enter** relevant details. Start date can be indicative. If not applicable state 'N/A', if not available state 'unknown'.

- **If available, completion date of the action**

This heading provides a **comment box to enter** relevant details on expected completion dates of actions, which can be indicative. If not applicable state 'N/A', if not available state 'unknown'.

- **Provide details of any related performance indicators for the action or if they are currently under development**

This heading provides a **comment box to enter** (up to maximum of 2000 characters) relevant details in regard to performance indicators. Performance indicators can be useful tools for a reporting organisation, as they can provide relevant data for monitoring progress and trends, which can be used to spot potential issues or opportunities. Performance indicators can be numerical

measures (tonnes, %, or CO₂, etc.) and/or descriptive measures and values (perceptions, engagement, etc.). If a performance indicator is not applicable - 'N/A' can be entered. If a performance indicator is applicable, but not yet available and under development or is still under consideration - 'under development' or 'under consideration' can be entered as appropriate.

- **Any additional comments, which may be considered relevant by the organisation - provide them here**

This heading provides a **comment box to enter** (up to maximum of 3000 characters) any other relevant comments that a reporting organisation considers appropriate, important, and/or useful to provide, such as:

- if the implementation start and completion dates for an action are indicative;
- if relevant, when performance indicators may be made available; or
- anything else an organisation considers important to disclose in regard to the action.

→ **TIPS:** It is a bespoke decision and at the discretion of the organisation what actions it chooses to implement to reduce its emissions. However, the following is a non-exhaustive illustrative list of external sources for ideas on how to reduce emissions:

- > The United Nations Climate Change's [‘Tips to Reduce Your Emissions’](#).
- > NIBusinessinfo.co.uk's [‘Prevent climate breakdown: six practical steps your business can take’](#).
- > The GHG Protocol's [‘Scope 3 Frequently Asked Questions’](#) includes a question - 'What are examples of actions I can take to reduce scope 3 emissions?' (see page 5, question 3 of this hyperlinked document). In response to this question, there are examples of 15 actions, covering both upstream emissions and downstream emissions.

Answering Section 5.3 – Co-ordination of Actions

Context

Section 5.3 of the online portal asks a reporting organisation to provide information on how it has considered the desirability of co-ordinating its emissions reduction actions (i.e. its 'actions' which it has provided under question 5.2(a)) with others outside of its organisation.

What is Co-ordination

Co-ordinating on climate change actions with others outside of an organisation can take many forms. Generally, it means working together with different institutions inside or outside of Northern Ireland (including other public bodies, companies, or groups, other types of organisations, etc.) to strategically plan and deliver initiatives aimed at mitigating climate change. This is often implemented by sharing resources, expertise, and aligning goals with concerted efforts to work together towards achieving those goals in tackling climate change. The level and type of co-ordination on climate change actions can vary with an organisation's functions, resources, scale and scope of participation.

Examples of co-ordinating with others on climate change mitigation could be:

- **setting common goals** by establishing shared targets for reducing GHG emissions;
- **taking part in collaborative projects** such as developing joint initiatives like renewable energy projects or emissions reduction projects, or taking part in joint research, innovation projects, or upskilling regarding emissions reduction action;
- **establishing agreed benchmarking and best practices** which can help learning from each other's successes and challenges to improve climate strategies;

- **partnerships, joint programmes, initiatives or bringing together organisations or a coalition**, to collectively address (by way of one example) a public body-specific climate change challenge;
- **collaborating to create comprehensive climate action plans** that align across different or similar public bodies or sectors;
- **peer-to-peer collaboration in sharing information** such as openly exchanging data on emissions, sustainability practices, and climate-related risks to inform decision-making between organisations; and/or
- **an organisation purposefully aligns** the development and implementation of their action with a policy, plan, proposal or action from another institution (public body, company, group, other organisations, etc.). However, this may or may not necessarily involve directly or jointly working with the other institution to achieve/deliver this.

Deciding whether co-ordination is desirable

It is each reporting organisation's own decision as to whether co-ordination of their climate change actions is desirable for them, and there can be many reasons why it may not be desirable. Also, a decision on the desirability of co-ordination can change and evolve over reporting cycles, so that potential co-ordination of actions may become more or less desirable in the future.

Some examples of when co-ordination of actions may not be desirable are - because it is not possible, practical, and/or not feasible. This could be for such reasons as:

- the climate change action is too organisation-specific, and is not relevant or conducive to co-ordination with others;
- to co-ordinate at this time would be counter-intuitive or a barrier to carrying out the action itself, in a timely manner, or to carrying out the action to its full capacity (e.g. co-ordination may be a barrier to the impact or effectiveness of the action, etc.);
- structures may not yet be in place to facilitate co-ordination or consider co-ordination at this time;

- co-ordination may not present value for money and be a disproportionate effort; or
- co-ordination has not yet been considered, or is still under consideration or development; etc.

Benefits of co-ordinating

Co-ordinating climate actions can, however, have several co-benefits including the following:

- **Enhanced efficiency:** By sharing knowledge, technology, and best practices, partners can implement climate solutions more efficiently and cost-effectively.
- **Enhanced effectiveness/impact:** Co-ordinating actions to reduce GHG emissions has the potential to increase the effectiveness and/or impact of the actions.
- **Broader impact:** Collaboration can help to better enable the addressing of climate issues across diverse geographic areas and sectors, with the potential for leading to larger-scale emission reductions.
- **Synergy and innovation:** Combining different perspectives and expertise can foster new ideas, innovative solutions and resources for climate challenges. Working through problems and issues which emerge can often lead to new ideas, new insights and new resources which would otherwise be missed.
- **Shared responsibility:** Distributing the workload and costs of climate action among multiple partners promotes accountability and shared commitment.
- **Co-benefits:** Co-ordinating climate action can often lead to additional positive outcomes like improved public health, economic growth, and social equity.

Question 5.3(a) - For each of the organisation's actions (provided under question 5.2(a)), select the appropriate option on the desirability to co-ordinate the action with corresponding proposals / policies / actions in other parts of the United Kingdom, in the Republic of Ireland or elsewhere

All reporting organisations are required to complete the sections in this question, except for the comment box which has the headline title 'Additional comments' as this is voluntary to complete.

This question provides an automated list of each of the action titles entered by the organisation at question 5.2(a) (i.e. the online portal auto-populates this list based on the answers given by the organisation in question 5.2(a)).

This question provides the following heading:

- **Select appropriate option relating to desirability of co-ordinating the action**

This heading provides a dropdown list of options to select (only one option can be selected per action), as follows:

- Yes - desirable and co-ordinated
- Yes - desirable but not co-ordinated or co-ordination is under development
- Unknown - desirability currently under consideration
- No - not desirable (e.g. not appropriate, not feasible, etc.) and not co-ordinated
- Other

Depending on which option a reporting organisation selects for each action in relation to the desirability of co-ordinating the action, it will then be asked for further detail, as follows:

If the option - 'Yes – desirable and co-ordinated' is selected, a reporting organisation **will be provided with a series of comment boxes**. The comment box headings along with relevant guidance is as follows:

- **Name of the other organisation(s) the action is co-ordinated with**

- **Geographical location of corresponding proposal / policy / action or other co-ordinating organisation(s)**

Under this heading detail can be included on the relevant country, nation, city, etc.

- **Detail how the organisation's action is co-ordinated**

Under this heading detail can be included (up to maximum of 2000 characters) which could cover:

- description;
- extent; and
- type of the co-ordination e.g. whether a reporting organisation is co-ordinating by working in a joint project with common goals and procedures, or aligning with another organisation's action/policy, etc.

- **Any additional comments, which may be considered relevant by the organisation - to support the selected option, provide them here**

Under this heading any other relevant comments (up to maximum of 3000 characters) that a reporting organisation considers appropriate, important, and/or useful can be provided can be included. 'N/A' could be entered within this comment box if a reporting organisation does not wish to provide comments.

If a reporting organisation selects any of the other options under the heading 'Select appropriate option relating to desirability of co-ordinating the action' i.e. any of the below options:

- 'Yes - desirable but not co-ordinated or co-ordination is under development'
- 'Unknown - desirability currently under consideration'
- 'No - not desirable (e.g. not appropriate, not feasible, etc.) and not co-ordinated'
- 'Other'

a **comment box is provided** to enter (up to maximum of 3000 characters) any relevant comments it wishes to disclose, to support its selected option. Comments could include for example:

- reasons/detail on why the option was selected; and/or
- plans to implement future co-ordination, or further detail on considerations of future co-ordination; etc.

CHAPTER 6: Emissions Reduction Case Studies

Introduction

This chapter provides information and guidance, which relates to ‘Part 6 - Emissions Reduction Case Studies’ of the online portal. Part 6 of the portal includes the following section:

- **Section 6.1 – Case Studies**

Guidance in this chapter is provided under the following heading:

- **Answering Section 6.1 – Case Studies**

Answering Section 6.1 – Case Studies

Context

Part 6 of the online portal gives a reporting organisation an option to provide one or more (up to maximum of five) case studies relating to their potential best practices in climate change mitigation. However, there is no requirement for a reporting organisation to develop case studies to include in its mitigation report.

Case studies could help enable knowledge sharing, which can foster learning and innovation, by making valuable knowledge accessible and transferable to those who can benefit from it (both in and outside of the public sector) in terms of tackling climate change.

This chapter also specifies where it should be indicated, in the online portal, that the data entered relates to joint reporting, if relevant.

Question 6.1(a) - Does the reporting organisation wish to provide any case studies which illustrate its best practice that it is undertaking / has undertaken in relation to mitigation actions?

This question provides **'Yes' or 'No' options to select**.

- **If 'Yes' is selected**, question 6.1(b) is provided (see below).
- **If 'No' is selected**, part 6 of the online portal is completed.

Question 6.1(b) - Provide details of the reporting organisation's case studies up to a maximum of five, which illustrate its best practice that it is undertaking / has undertaken in relation to mitigation actions?

This question is **provided only if 'Yes' is selected** under question 6.1(a).

This question provides an option to **add one or more case studies (minimum of one and up to five in total)**. Once the 'Add' button option is selected, the question seeks information under an 'upload function' and 'comment box' headings. The upload and comment box headings and their relevant guidance are provided as follows:

- **Upload a file**

This heading provides an **upload facility** for the organisation to optionally provide a document (**a maximum of one PDF**, up to 20MB in size) with more in-depth detail, if appropriate, for the specific case study.

- **Title of case study**

This heading provides a **comment box to enter** a title for a particular case study, which will ideally communicate an overview of what was involved in the case study as relevant.

- **Description of case study**

This heading provides a **comment box to enter** (up to maximum of 3000 characters) descriptions for the particular case study, covering key points which a reporting organisation thinks are important to provide for information purposes.

Suggested key points in descriptions could include, as relevant, the following:

- Aim/objective.
- The key policies developed/actions taken to reduce GHG emissions.
- Timescale - when the action took place or if it is ongoing.
- Location - where the action took place.
- Finance - how was the action funded (e.g. by local government, private, etc.).
- Impact or outcome - how did the actions make a difference to addressing the reduction of GHG emissions.
- Key lessons learned from the case study - what went well, what could have been better, etc.
- Any future plans to build on the work under the case study - a reporting organisation could include a description of those plans.

If **reporting jointly**, indicate which organisation(s) the case study belongs or applies to.

- **Provide generic contact details**

This heading **provides a comment box** to enter the organisation's generic email address for further information regarding the case study. If a reporting organisation wishes to do so, they can provide 'generic' contact information for the organisation for each case study as this may be useful for interested readers of the report. If an organisation does not wish to provide contact details, enter 'N/A'. The contact information provided should not contain any personal information (such as an individual's name), in order to ensure compliance with the requirements of the GDPR. For further information on the requirements of GDPR see [Information Commissioner's Office – UK GDPR guidance and resources](#).

CHAPTER 7: Validation and Authorisation

Introduction

This chapter provides information and guidance, which relates to ‘Part 7 – Validation and Authorisation’ of the online portal. Part 7 of the portal includes the following sections:

- **Section 7.1 – Validation of data;** and
- **Section 7.2 – Authorisation for submitting the report.**

Guidance in this chapter is provided under the following headings (each heading is hyperlinked to its relevant area within this chapter):

- **Answering Section 7.1 – Validation of data;** and
- **Answering Section 7.2 – Authorisation for submitting the report**

This chapter also provides some ‘tips’ where it is thought potentially helpful in developing answers to some of the questions. This chapter also specifies where it should be indicated, in the online portal, that the data entered relates to joint reporting, if relevant.

Answering Section 7.1 – Validation of data

Context

Validation is a process which checks and confirms the accuracy and credibility of reports, providing quality assurance and verification of a report’s contents before they are submitted to DAERA.

Although there is no statutory requirement for organisations to have their reports validated (i.e. the Regulations do not require validation to be applied), validation of reported data is a component of a responsible reporting approach. Reporting organisations are also reminded that the Regulations require reports to be published.

Applying validation to a reporting organisation's reports also aligns with the five principles of the GHG Protocol, namely relevance, completeness, consistency, transparency and accuracy (see '[Key Foundations of Emissions Reporting](#)' in this guidance document for more information). While it is ultimately the reporting organisation's decision, DAERA encourages assurance/verification through validation as good practice by an organisation when it is reporting. Benefits of validation and some examples of potential types of validation processes are provided below.

Benefits of Validation

The following are some potential benefits from validating the content of an organisation's mitigation report:

- Providing a check on the value and authenticity of the data before it enters the public domain, mitigating against the potential reputational risk which can be associated with disclosing misleading data.
- Increasing confidence and trust in a reporting organisation's data when informing its climate change strategies, actions, and management.
- Increasing credibility of publicly reported information, leading to enhanced stakeholder trust.
- Enabling improvement of internal accounting and reporting practices over time, thereby facilitating learning and knowledge transfer within the organisation, and potentially beyond, through sharing of best practice.

Types of Validation

The following is a list of different types of validation processes:

- i) **Internal validation** – where a reporting organisation's emissions data and sources of contributing information are reviewed and checked internally, for example by an internal senior manager or an audit team, etc. There are no set requirements regarding appropriate experience or qualifications for an internal validator, as this is a decision for the reporting organisation themselves.

- ii) **Peer review** – where organisations with the same reporting requirements impartially evaluate or assess each other’s reports, and may provide feedback to each other, with the aim of improving the overall accuracy and quality of their reported data. Participating organisations will generally agree the terms of peer review, which can take many forms, such as a one-to-one evaluation of each other’s reports or a workshop with many organisations, etc. Specific benefits of peer review include that it can provide:
 - a form of self-regulation, to maintain and improve standards, performance and provide credibility to reported information;
 - an opportunity to foster relationships between different organisations and to share learning, experience and best practice; and
 - potential for encouraging wider collaboration, beyond reporting.

- iii) **External expert** – where an independent third party, such as a consultant or auditor, provides professional verification or validation services. Some illustrative and non-exhaustive examples of these services include:
 - energy consumption validated by external services;
 - sustainability and climate change information and action accredited by an external standard e.g. ISO14064/50001, Carbon Trust Standard, etc.; and
 - any informal external validation process regarding information contained in the organisation’s mitigation report, that the organisation voluntarily submits to.

→ **TIPS:**

- > The GHG Protocol’s [Chapter 10](#) provides further guidance on how to apply both internal and external verification (validation) of GHG emissions.

- > If a reporting organisation is considering developing and applying an internal validation process, some illustrative, non-exhaustive examples of issues which could be covered in an internal review, could include:
 - Whether a project leader was identified for the purposes of co-ordinating data compilation for the report.
 - Whether internal validation processes followed ‘verification’ guidance from the GHG Protocol, or similar guidance.

- Which parts of the report were reviewed and signed off by ‘lead area’ senior staff, before the overall authorisation (sign-off) of the completed report.
- Whether the report was reviewed by a particular staff member with a dedicated auditing, validation or certain relevant expertise job/role.

Question 7.1(a) - Has the organisation applied any validation process, to the contents of this report?

This question provides ‘**Yes**’ or ‘**No**’ options to select.

- **If ‘Yes’ is selected**, questions 7.1(b), (c) and (d) is provided.
- **If ‘No’ is selected**, question 7.1(d) is provided.

If reporting jointly:

- Select ‘Yes’ if any of the relevant organisations have applied validation.
- Select ‘No’ if none of the relevant organisations have applied validation.

Question 7.1(b) - What was the type, or source of the validation?

This question is **provided only if ‘Yes’ is selected** under question 7.1(a).

This question provides a **list of options** to select (only one option can be selected) to record the type or source of the validation which a reporting organisation has applied, as follows:

- Internal validation
- Peer review (impartial evaluation by another organisation within the same cohort)
- External expert (i.e. independent third party such as a consultant or auditor)
- Other

If the reporting organisation applies multiple types of validation or a different type of validation from what is listed in the options provided, they can select the option 'Other'.

If the option 'Other' is selected, a comment box is provided to enter (up to maximum of 2000 characters) the type(s), or source of the validation.

If reporting jointly:

- where the reporting organisations all apply the same type or source of validation, select that option; or
- where the reporting organisations apply different types or sources of validation, select 'Other' and provide detail within the comment box for each of the reporting organisations.

Question 7.1(c) - Provide details of the validation which the organisation thinks is relevant, this could be for example which emissions data was validated, etc.

This question is **provided only if 'Yes' is selected** under question 7.1(a).

This question provides **a comment box to enter** (up to maximum of 3000 characters) details of the validation process(es) which a reporting organisation has applied to its report. Details could include, but are not limited to:

- a description of which of the data in its report has been validated;
- the type(s) of validation process(es) applied; and
- any key learning points which may have emerged from the validation experience.

If reporting jointly, the answer should cover each organisation, as relevant.

Question 7.1(d) - If the organisation has any further comments which it considers important or relevant to its selected option under question 7.1(a), they can be provided here

This question provides a **comment box to enter** (up to maximum of 3000 characters) any further comments which a reporting organisation may consider relevant. Details could include, but are not limited to:

- If validation has not been applied, detail of any plans to apply validation in future reports.
- If validation has been applied, any plans to change a reporting organisation's approach to validation in future reports.

If **reporting jointly**, the answer should cover each organisation, as relevant.

Answering Section 7.2 - Authorisation for submitting the report

Context

The questions in section 7.2 seek information about how a reporting organisation has approved the content of its mitigation report and authorised the submission of the report to DAERA on behalf of the reporting organisation.

If organisations have issues with obtaining timely authorisation, then they should contact DAERA at the earliest possible stage or within 3 days of submitting their report without authorisation.

Question 7.2(a) - Is the organisation, at the time of this submission, providing confirmation that they have obtained their own appropriate internal approval of the content of this report and the authorisation for it to be analysed and published by DAERA?

This is a mandatory question that must be completed by all reporting organisations. The portal will not allow a report to be submitted unless this question is completed.

This question provides **'Yes' or 'No' options to select**.

- If **‘Yes’ is selected**, questions 7.2(b) and (c) are provided.
- If **‘No’ is selected**, the following notification will be provided:

Notification displayed within the online portal:

“Please contact DAERA at ClimatePBR@daera-ni.gov.uk within 3 working days stating why confirmation is currently not being provided regarding the organisation's appropriate internal approval in relation to:

- the content of the report; and
- the authorisation for it to be analysed and published by DAERA.

Also, to agree an alternative date to submit the following:

- (i) a brief description of the organisation's internal process for approving the content of the report and authorising it to be analysed and published by DAERA; and
- (ii) a document providing evidence or declaration that the organisation has obtained this appropriate internal approval.”

Question 7.2(b) - Briefly describe the organisation's internal process for approving the content of this report and authorising it to be analysed and published by DAERA

This question provides a **comment box to enter** (up to maximum of 2000 characters) a description of how the report has been authorised to be submitted to DAERA, to ensure that:

- a reporting organisation is content with the report's contents; and
- it represents a reporting organisation.

There is no required standardised approach for internal approvals and authorisations as each organisation will have its own decision-making processes (procedures, rules, etc.).

If **reporting jointly**, the answer should cover each organisation, as relevant.

→ **TIP:** Approvals could be either an individual (such as a specific level of senior/executive management, etc.) or a group (such as a board or committee, etc).

Question 7.2(c) - Upload a document which shows evidence or declaration that the organisation has obtained appropriate internal approval of the content of this report and the authorisation for it to be analysed and published by DAERA

This question provides an **upload facility** for the organisation to optionally provide a document (**a maximum of one PDF**, up to 20MB in size) which contains evidence of a reporting organisation's decision to approve the contents of the report and authorise its submission to DAERA.

If **reporting jointly**, the document should cover the approval and authorisation for each organisation, as relevant.

→ **TIP:** Some illustrative, non-exhaustive examples of the type of formal document which may be relevant or appropriate, could include:

- > a signed letter/statement from an appropriate person(s) stating that they are authorised to act on behalf of the entire organisation, and that they have approved the content of the report, and its submission to DAERA;
- > minutes of a board meeting, where the contents of the report and its submission to DAERA were approved / authorised; or
- > record of a successful motion in council chamber to approve the submission of the report to DAERA, etc.

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