



Climate Change Mitigation

Reporting Guidance for Public Bodies

Annex F: List of Acronyms and Glossary



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An Roinn
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List of Acronyms and Glossary

This annex provides a list of acronyms and the glossary in regard to the associated guidance document.

List of Acronyms

Climate NI	Climate Northern Ireland
CO₂	Carbon Dioxide
CO_{2e}	Carbon Dioxide equivalent
CV	Calorific Value
DAERA	Department of Agriculture, Environment and Rural Affairs
DfE	Department for the Economy
DEFRA	Department for Environment, Food and Rural Affairs (UK)
DESNZ	Department for Energy, Security and Net Zero
ECDR	Energy Carbon Data Repository
FTE	Full-Time Equivalent
GHG	Greenhouse Gas
GWP	Global Warming Potential
IPCC	Intergovernmental Panel on Climate Change
Km	Kilometres
kWh	Kilowatt hour
m³	Cubic meters
NAEI	The National Atmospheric Emissions Inventory
PPAs	Power Purchase Agreements
REGOs	Renewable Energy Guarantees of Origin
SBTi	Science Based Targets initiative
tCO_{2e}	Tonnes of Carbon Dioxide equivalent

Glossary

Activity data	<p>A quantitative measure of a level of activity that results in greenhouse gas emissions. Activity data is multiplied by an emissions conversion factor to derive the greenhouse gas emissions associated with a process or an operation. Examples of activity data include kilowatt-hours of electricity used, quantity of fuel used, output of a process, hours equipment is operated, distance travelled, and floor area of a building, etc.</p>
Biofuels	<p>Fuel made from biological origin, mainly plant material, such as wood, straw, and ethanol from plant matter.</p>
Biogas	<p>A gaseous biofuel produced after organic materials (plant and animal products) are broken down by bacteria in an oxygen-free environment, a process called anaerobic digestion.</p>
Biogenic materials	<p>Material which includes biomass, biofuels, and biogas (i.e. produced from recently living sources, such as crops or trees) used as a renewable resource to generate energy to power vehicles and heat buildings.</p>
Biomass	<p>A solid biofuel that comes from organic material of biological origin (e.g. plants and animals). It is a renewable energy source which is burned for heat or converted to liquid and gaseous fuels through various processes.</p>
Carbon dioxide equivalent	<p>The universal unit of measurement to indicate the global warming potential (GWP) of each of the seven greenhouse gases covered by the Kyoto Protocol and the Paris Agreement. It is expressed in terms of the GWP of one unit of carbon dioxide (i.e. the GWP defines how potent each greenhouse gas is, over a set period of time which is</p>

usually a period of 100 years, in comparison to carbon dioxide, in which the GWP of carbon dioxide is set to '1').

Climate Northern Ireland

An inter-sectoral partnership and project owned and funded by DAERA, to help the department fulfil its obligations to address climate change.

Consolidation approach

The method used by an organisation to determine which entities within its overall structure will be included when calculating and reporting its greenhouse gas emissions i.e. methods for setting the 'organisational boundary' within an organisation's 'reporting boundary'. The three types of consolidation approaches are – operational control, financial control and equity share approach.

Data gaps

Emissions data which may have otherwise been included, but is currently excluded in an organisation's mitigation report for a reason determined by the organisation itself e.g. the data was not available at the time.

DESNZ emission conversion factors

Emission conversion factors, published by the Department for Energy, Security and Net Zero (DESNZ), for use by organisations and government within the UK including Northern Ireland when reporting on their greenhouse gas emissions.

District heating scheme

Heat networks which use a central source of generated heat which is then distributed via pipework, either to a small-scale communal system (e.g. multiple users in one building) or to a larger district heating network.

Downstream emissions

Scope 3 indirect greenhouse gas emissions, within an organisation's value chain related to sold goods and services and emitted after they leave the organisation's ownership or control.

Emission conversion factor	A coefficient which allows conversion of activity data (e.g. tonnes of fuel consumed, tonnes of product produced, etc.) into greenhouse gas emissions estimates in metric units of carbon dioxide equivalent.
Energy attribute certificate	A contractual instrument conveying information (attributes) about a unit (MWh) of energy. Attributes may include when the MWh was produced, its source (renewable or fossil fuel), and the location and age of the facility where the energy was generated. A typical certificate verifies the renewable origin of the energy produced or consumed.
Energy Carbon Data Repository Platform	A system managed by the Department for the Economy, in partnership with third-party software providers, which is a highly visual and user-friendly interface that gives users access to their energy data. The platform collects energy consumption and expenditure data from a range of public bodies directly from their energy suppliers. Exploration is underway at the time of drafting of this guidance document, to integrate this data into the online portal for future reporting rounds.
Equity share approach	A consolidation approach whereby an organisation accounts for greenhouse gas emissions from operations according to their share of equity in the operation. The equity share reflects economic interest, which is the extent of rights a company has to the risks and rewards flowing from an operation.
External expert	An independent third party with specialist knowledge, skills or expertise, such as a consultant, and auditor, etc.
Financial control approach	A consolidation approach whereby an organisation accounts for 100 percent of the greenhouse gas emissions

over which it has financial control. It does not account for greenhouse gas emissions from operations in which it owns an interest but does not have financial control.

Greenhouse gas accounting	This is the process of measuring, managing, and reporting greenhouse gas emissions from various sources.
Greenhouse gas emissions	The release of greenhouse gases into the atmosphere.
Greenhouse gases	The seven gases covered by the Kyoto Protocol and Paris Agreement and which are: carbon dioxide (CO ₂); methane (CH ₄); nitrous oxide (N ₂ O); hydrofluorocarbons (HFCs); perfluorocarbons (PFCs); sulphur hexafluoride (SF ₆), and nitrogen trifluoride (NF ₃).
Greenhouse gas inventory	A list of an organisation's greenhouse gas emission sources and the associated quantified emissions.
Greenhouse Gas Protocol	A standard from the World Resources Institute and World Business Council for Sustainable Development - 'The Greenhouse Gas Protocol – A Corporate Accounting and Reporting Standard'. The Protocol provides standards, guidance, tools and training for businesses and government on how to measure, report and manage their greenhouse gas emissions.
Global warming potential	A measure of how much heat a greenhouse gas traps in the atmosphere over a specific time period, relative to carbon dioxide.
Governance structures	These can refer to relevant decision-making oversight arrangements at a board level (for the whole organisation and/or for climate change/sustainability, etc.) or council level (i.e. councillors, board members, and chair of the board, etc.).

Intergovernmental Panel on Climate Change	An international body of climate change scientists. The role of the Intergovernmental Panel on Climate Change is to assess scientific, technical, and socio-economic information relevant to the understanding of the risk of human-induced climate change.
Internal validation	Where an organisation's mitigation report data is reviewed and checked internally, for example by a senior manager or an internal audit team, etc.
Kyoto Protocol	The Kyoto Protocol is the first legally binding global contract to reduce greenhouse gases and it was adopted on 11th December 1997. Owing to a complex ratification process, it entered into force on 16th February 2005. Currently, there are 192 Parties to the Kyoto Protocol.
Lease agreement	A lease agreement is a contract between two parties, the lessor and the lessee.
Lessee	The lessee is a party which obtains the right to use an asset in return for rental payments (i.e. tenant/user).
Lessor	The lessor is the legal owner of an asset (i.e. the landlord/owner), who then leases or lets the property/asset to another person.
Location-based method	The accounting of greenhouse gas emissions from purchased electricity (i.e. scope 2, indirect energy emissions) using the local grid average emission factor, i.e. the DESNZ emission conversion factors which are embedded within the online reporting portal.
Market-based method	The accounting of greenhouse gas emissions from the purchase of 'green electricity' (scope 2, indirect energy emissions). This method uses emission conversion factors that

are derived from contractual instruments, such as energy attribute certificates, e.g. Renewable Energy Guarantees of Origin (REGOs) or direct contracts.

Memorandum of understanding

An agreement between two or more parties, outlined in a formal document.

Operational boundary

Part of an organisation's reporting boundary (set after the organisational boundary has been established) which identifies the organisation's emissions-releasing activities. The operational boundary classifies and categorises these emissions sources within the organisation's value chain into scope 1, 2 or 3 categories.

Operational control approach

A consolidation approach whereby an organisation accounts for 100 percent of the greenhouse gas emissions over which it has operational control, but it does not account for greenhouse gas emissions from operations in which it owns an interest but does not have operational control.

Organisational boundary

Part of an organisation's reporting boundary, which delineates the extent of the organisation's responsibility for measuring and reporting its greenhouse gas emissions. It describes the consolidation approach (either operational control, financial control or equity approach) taken to determine which emissions are included in its greenhouse gas inventory.

Paris Agreement

A legally binding international treaty on climate change. The overall objective 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 obtained at this hyperlink: [The Paris Agreement](#).

Peer review	An impartial evaluation of an organisation’s mitigation report and/or data by another organisation within the same reporting cohort.
Performance indicators	Quantifiable measures that gauge an organisation’s performance, which can be numerical measures (e.g. tonnes, %, or tCO ₂ e, etc.) and/or descriptive measures and values (e.g. perceptions, engagement, etc.).
Renewable energy	Energy derived from renewable natural sources that are replenished at a higher rate than they are consumed e.g. solar energy, wind power and hydropower, etc.
Reporting boundary	A reporting boundary identifies the entities, assets, and operations to be included in a reporting organisation’s greenhouse gas emissions inventory, accounting and reporting under the Regulations. It consists of both the ‘organisational boundary’ and the ‘operational boundary’.
Scope 1 emissions	Direct greenhouse gas emissions from operations that are owned or controlled by the reporting company.
Scope 2 emissions	Indirect greenhouse gas emissions from the generation of purchased or acquired electricity, steam, heat or cooling consumed by the reporting company.
Scope 3 emissions	All indirect greenhouse gas emissions (not included in scope 2, indirect energy emissions) that occur in the value chain of the reporting company, including both upstream and downstream emissions.
SMART targets	Specific, measurable, achievable, relevant and time-bound targets.
The Regulations	The Climate Change (Reporting Bodies) Regulations (Northern Ireland) 2024.

The Science Based Targets initiative A climate action organisation which develops standards, tools and guidance which allow organisations to set greenhouse gas emissions reductions targets, in accordance with the latest climate science, to help them align with the climate change ambitions set out in the [Paris Agreement](#).

Upstream emissions Scope 3 indirect greenhouse gas emissions (which are not scope 2, indirect energy emissions) related to goods and services which an organisation has purchased or acquired/uses.

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