Greenhouse Gas Accounting Tool – Frequently Asked Questions July 2021

For assistance and feedback please email ghgaccounting@localpartnerships.gov.uk

These FAQ will be updated periodically.

1	**What is the greenhouse gas accounting tool?**	A template that can be used to record council emissions, both Scope 1 and 2 plus basic Scope 3 emissions. Within it we have built some summary tables and graphs that might help convey this information to **non-expert audiences.** The Greenhouse Gas Accounting tool automatically links your data with the relevant UK Government Conversion Factors, taking away some of the burden of the calculations.
2	**Why use this tool?**	The benefits include: • Standardising how Local Government measure and report carbon emissions • Knowing if your interventions have made a difference • Enabling consistent sector wide benchmarking and disclosure • Providing you with a robust and reviewed tool to calculate and store baselines and the outputs
3	**Is the tool free to use?**	Yes – it is free to use for all councils in England and Wales.
4	**Is there any guidance for filling out the tool?**	There are basic instructions throughout the tool but Local Partnerships may look at developing more detailed guidance if there is demand for it.

5	What will the tool calculate for my council?	The tool will calculate the council's direct CO_2e emissions (Scope 1 and 2) which are directly linked to the council's operations, plus some of the basic indirect CO_2e emissions (Scope 3). As such it will show the council the scale of the challenge (and potential cost) of achieving net zero carbon targets. The scope sheet also enables you to record the basis on which you have collated the data to make consistency with future years easier.
6	Is there a minimum amount of data that needs to be reported?	Currently the reporting of carbon emissions is voluntary for public sector organisations. However, the reporting of Scope 1 and Scope 2 emissions are recommended as a minimum basis for achieving net zero carbon.
7	How long will it take me to fill the tool out?	From a few hours to a few days, it all depends of the amount and quality of the information you hold. Please note all council owned assets must be included, including vehicles and buildings that are leased and used for council purposes. Please also note that previous CRC reports exclude smaller buildings and thus do not necessarily align with the output from this tool.
8	What type of information is requested?	In order to make appropriate use of the tool you will need your gas and electricity consumption (expressed in kWh) as well as details on the amount of other fuel consumed by your buildings (for example oil or LPG) and your fleet vehicles (type of vehicle and fuel, plus amount of fuel used/mileage). Ideally you will need information on any leaks/top ups to the amount of gas in your AC systems so you can calculate and input any fugitive emissions (see Q11). Finally, if you do want to report on the emissions related to your 'grey fleet' (staff mileage claimed back from the authority as business mileage), you will need information of fuel used or type of vehicle and mileage.
9	What do I need before filling the tool out?	You will need: • gas and electricity consumption (expressed in kWh), for each building • details on the amount of other fuel consumed by your buildings and fleet vehicles (leased or owned), • leaks/top ups to the amount of gas in your Air Conditioning systems, and if you do want to report on Scope 3 emissions related to staff mileage, fuel used or type of vehicle and mileage. Please see the answer to the question above for further detail on emission sources and where to look for data.
10	Where do I find this information?	Utility invoices for gas, electricity (and other heating fuels) are a good place to start for buildings data. Data collected from any smart meters or half hourly consumption data supplied with invoices is higher quality data for buildings – speak with your energy team to see if they have a

		database holding this data. For fleet vehicles you may have data provided via fuel purchase cards, or via route mapping calculations for mileage. Grey fleet emissions data is most likely collected through staff travel expense claims (which may or may not include detail about vehicle type and fuel).
11	**Which F-Gases can I report?** *(updated July 2021)*	We have included within the tool three types of F-Gases which we believe are the most commonly used. You are able to add additional F-Gases manually if you need to. The F-Gases we have included are R22, R32, R410a. If you need further assistance please contact ghgaccounting@localpartnerships.gov.uk
12	**What happens to the data once I have reported it?**	At the time this tool was created the reporting of carbon emissions for local authorities was voluntary, however you can still use this tool to start mapping your way to zero carbon and ascertain the scale of the challenge you face. To participate in benchmarking please email you completed tool to ghgaccounting@localpartnerships.gov.uk
13	**Will the tool enable me to benchmark our council's carbon emissions against another council?**	There will be capacity in LG Inform to benchmark with other councils who submit their data free of charge.
14	**How will my submitted data be used by Local Partnerships and the LGA?**	For Councils choosing to participate in benchmarking through submitting their data please note that when using data submitted, in addition to providing you with a copy of the national report, the LGA may produce a report of individual authority data in its online benchmarking service LG Inform. If such a report is produced, only local authority level data will be published, and disclosure controls will be applied so that no individual employees (data subjects) will be identifiable. Once data is made live in LG Inform, all local authority registered users will be able to view it. Reports and data in LG Inform are accessible to the public, but such access will only be granted a year after the date to which data relates, i.e. public access to 2020/21 data will be granted on 1st May 2021 You are, of course, free to publish your own results publicly on your own site whenever you choose. Freedom of Information requests received by the LGA for pre-release of the data you have submitted as part of this exercise will be refused, applying the exemption set out in section 22 of the Freedom of Information Act 2000, namely: "information is intended for future publication".
15	**How often should I report?**	The UK Government currently recommends that public sector organisations measure their carbon emissions annually, and also recommends aligning your reporting period with the

		financial year. If you wish to link your carbon budgets with financial budgets you might want to address progress on a quarterly basis, however this is entirely at your discretion. Please note different requirements apply to businesses so please check that any companies wholly owned by the council are reporting as they should.
16	**How do I calculate data for previous years?**	You can use the tool for reporting your emissions for a number of years, back to 2014/15. Please select the relevant reporting period from the Overview Sheet and save it as a different file. The relevant conversion factors will be automatically applied so all you have to do is introduce the relevant consumption data for that particular year. Equally if you find additional information and would like to update the data for a particular year, please select the relevant file/year and amend the consumption data.
17	**If I disclose our council's carbon emissions to Carbon Disclosure Project (CDP (formerly known as the Carbon Disclosure Project)), how do the two tools interrelate?**	This tool has been reviewed by CDP. The output data from this tool can be used to disclose council emissions data to the CDP-ICLEI Unified Reporting System in the Local Government Emissions section. If you have any questions about reporting please contact cities@cdp.net
18	**What about wider Scope 3 emissions reporting?** *(updated July 2021)*	This tool captures a limited range of Scope 3 emissions. We recommend that councils begin to map emissions sources from purchased goods, outsourced services and contracts to identify the main sources of Scope 3 emissions and opportunities for reporting and reductions. Based on user feedback over the last 12 months we have increased the number of emission sources for Scope 3 and added an outsourced services tab to the tool. For further assistance please contact ghgaccounting@localpartnerships.gov.uk
19	**Why is Well to Tank (WTT) emissions reporting not included?** *(updated July 2021)*	Well To Tank (WTT) emissions reporting has not been included as part of this toolkit. The rationale for this is that the additional data collection and reporting burden for that level of reporting granularity does not have a material impact on emissions reductions in terms of identification of opportunities for meaningful intervention. Reduction in Scope 1 and 2 emissions will in turn reduce the associated WTT emissions. This approach had been discussed and agreed by BEIS. As the updates to this toolkit are driven by sector demand, we would look to include these emissions should a majority of toolkit users request it.

20	How do I account for green tariffs and offsetting within the tool? (updated July 2021)	Please include what you have done in relation to considering purchasing green tariffs. There are two main Government guidance documents which can help LAs looking to reduce GHG emissions by purchasing renewable energy: 1. "Guidance on how to measure and report your greenhouse gas emissions" (2009); and 2. "Environmental Reporting Guidelines: Including streamlined energy and carbon reporting guidance" (2019). Green tariffs should be researched carefully as some tariffs are not as environmentally friendly as they claim to be. Please contact Local Partnerships for more assistance if required.
21	How do I account for leased assets within the tool? (updated July 2021)	Commercial property where control is given to the tenants through the lease agreement or the tenants are responsible for the supply of energy. If the landlord authority still has control and responsibility for the supply of energy, then the authority should consider what it hopes to do with the resulting emissions data. Do you need data on these leased assets because either you expect to see and understand emissions from these leased assets, and/or because you can do something to mitigate these emissions now or in the future? If you don't have any use for the data, and it is not in your scope boundary, then do not include it. A factor here is your chosen consolidation approach and how the leased asset structure relates to control, equity, etc. In summary, you have discretion, but you should justify your decision with why and how the emissions are relevant to the authority and the intended use(s) of the inventory results. Please contact ghgaccounting@localpartnerships.gov.uk for more assistance if required.
22	Should I use a financial or operational boundary? (updated July 2021)	There is no recommendation one way or the other for local government, it depends on how you define your own operations. Once data has been submitted for benchmarking we will evaluate in LGInform and follow-up.
23	Where can I find the emissions factors that are used in the tool? (updated July 2021)	https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2021

List of updates made to the tool, July 2021:

Additional guidance notes throughout

Additional drop-down menus in Scope Guidance to select included emissions sources for each Scope

Scope 1

- Additional heating fuels

Local Partnerships GHG Accounting Tool FAQ July 2021

- More free type cells to manually enter additional F Gases

Scope 2

- Additional electric vehicle categories

- Guidance note on green tariff and offsetting

Scope 3 –own operations

- Additional reporting categories for material use/procurement and waste generated

Scope 3 – outsourced services

- This additional tab added in May 21

- Additional reporting categories for material use/procurement and waste generated