Greenhouse Gas Accounting Tool – Frequently Asked Questions

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

These FAQ will be updated periodically. Last updated: April 2022

General questions	
1	**What is the Greenhouse Gas (GHG) Accounting Tool?**	A template that can be used to record council emissions, both Scope 1 and 2 plus some Scope 3. Within it we have built some summary tables and graphs that might help convey this information to **non-expert audiences.** The GHG Accounting Tool automatically links your data with the relevant UK Government Conversion Factors, taking away some of the burden of the calculations.
2	**Why should you use this tool?**	The benefits include: • Standardising how local government measures and reports carbon emissions. • Knowing if your interventions have made a difference. • Enabling consistent sector wide benchmarking and disclosure. • Providing you with a robust and regularly 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. Scope 3 guidance can be found here.

5	What will the tool calculate for my council?	The tool will calculate the council's CO2e emissions (Scope 1 and 2) which are linked to the council's operations, plus some of the indirect CO2e 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 on 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?	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); and • 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	**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 your completed tool to ghgaccounting@localpartnerships.gov.uk
12	**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.
13	**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". |
| 14 | **How often should I report?** | The UK Government currently recommends that public sector organisations measure their carbon emissions annually, and 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.
15	**How do I calculate data for previous years?**	You can use the tool for reporting your emissions for several 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 need 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.
16	**If I disclose our council's carbon emissions to 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
17	**Should I use a financial or operational boundary?**	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 LG Inform and follow-up.
18	**Where can I find the emissions factors that are used in the tool?**	https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2021
Scopes 1 and 2 questions		
19	**Which F-Gases can I report?**	We have included within the tool three types of F-Gases which we believe are the most used. You can 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
20	**How do I account for green tariffs and offsetting within the tool?**	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 | **Do you have any further information on accounting for renewable energy used?** | There are various forms of renewable energy that a council could purchase. One council told us that they would like to account for:
• 100% green electricity purchased;
• green gas purchased;
• renewable energy generated on site supported with feed in tariffs – displacing grid electricity at site;
• renewable energy generated on site supported with feed in tariffs – exporting to grid;
• renewable energy generated on site with no subsidy – displacing grid electricity at site;
• renewable energy generated on site with no subsidy – exporting to grid; and
• renewable energy generated at a solar farm supported with REGOs sold to electricity market.

While we are keen to support councils in providing a good level of detail to their accounting, the accounting practice would be to report on your emissions as though you were purchasing standard grid supplied electricity. You can then make a below the line adjustment to show a net position if your electricity meets suitable criteria for being genuinely renewable. The reason for this is that it continues to provide a focus on the actual consumption and the necessary pressure to reduce consumption, whilst at the same time allowing organisations credit for purchasing suitably green electricity.

The question of whether a supply is genuinely renewable is more than just looking at whether it has a REGO attached to it. There are several reasons for this. The first is that REGOs can be traded independently of the electricity which was produced when they were issued – so they are not really a guarantee that the electricity consumed is green. The second is around what constitutes 'green'. The Government announced in August 2021 that it was going to investigate what is 'green' electricity, and what could be more accurately described as greenwashing. Purchasing green electricity can in some cases make someone else's supply (who is not buying a specific green tariff) more carbon intensive. Green tariffs that are procured directly with an energy generating station are preferable. In other cases, the details of the green tariff should be scrutinised carefully. |
| **Scope 3 questions** | | |

22	**Do you have specific guidance on Scope 3 emissions**	Yes, this can be found on the LGA's website: https://www.local.gov.uk/climate-change-reporting-guidance-local-authorities
23	**Why should councils report on Scope 3?**	Scope 3 emissions are often a large percentage (60-80%) of overall council emissions. Reporting on these will help you to identify and understand the risks and opportunities associated with value chain emissions. You will have a clearer picture of overall emissions which will enable you to start to identify GHG reduction opportunities, set reduction targets, and to track performance. You will be able to engage value chain partners in GHG management, and stakeholder information will be enhanced, together with the authority's reputation through public reporting.
24	**How should I identify and prioritise Scope 3 emissions?**	Under the "Boundary Setting" chapter of the guidance you will find an exercise which goes through this in some detail. In summary: 1. Identify the Scope 3 emissions sources. 2. Review the list through a "Control vs Influence" lens. 3. Develop a shortlist of relevant emissions for inclusion. 4. Review the shortlist for data availability and accuracy.
25	**Should we report emissions linked to the goods that we buy?**	Councils will procure goods such as IT and electrical equipment, stationary, food and drink, etc. All of these goods will produce emissions at some point in their production, and it is a good idea if councils can account for these Scope 3 emissions. We suggest that a category analysis for the procurement of goods is undertaken, to identify where there are high levels of spending and where changes could have the most impact. Further details can be found in the "Scope 3 emissions reporting categories" chapter of the guidance. The BEIS conversion factors that we use apply to the tonnage of materials in question. We decided not to add an additional table or drop-down options for a spend calculation, as the historic Defra dataset for applying an emissions factor to a monetary value was discontinued, and we are encouraging a consistent approach across the sector. The challenge for local authorities will be applying a methodology to convert spend data to tonnage data, if the volumes are not available.
26	**The pandemic has led to more council staff working from home. What is the correct approach to accounting for emissions from homeworking?**	Under the GHG protocol, homeworking is currently an optional disclosure covered in the Employee Commuting (Category 7) section. Although the GHG protocol notes where to disclose these emissions, it does not provide a methodology for this quantification. A freely available, open access White Paper produced by the consultancy Ecoact suggested a methodology which

		we recommend for accounting for homeworking emissions. Further details can be found in the "Scope 3 emissions reporting categories" chapter of the guidance.
27	**How should we collect information in relation to employee commuting?**	The GHG Accounting Tool contains tables in which the distance travelled in various vehicle types can be recorded. Local authority employees can be asked annually to provide information on the types of vehicles that they use and the distance that they travel. In order to encourage full participation in such data collection exercises, employees could be given incentives to provide the information, e.g., vouchers, reductions in the staff canteen etc. Alternatively, it could be made a condition of employment that the data is provided. Another factor in encouraging good participation is ease of use. By accounting for employee commuting, local authorities might find that several practical opportunities arise for reducing emissions. Further details can be found in the "Scope 3 emissions reporting categories" chapter of the guidance.
28	**Can we account for the emissions involved in the collection, disposal and treatment of waste?**	Emissions linked to waste could be a significant percentage of overall Scope 3 emissions. As long as there is a factor that matches in the BEIS conversion factors it can be reported. We have not included those that do not have a conversion factor. Details on how to account for this can be found in the "Outsourced services" chapter of the guidance.
29	**Do you have a recommended methodology for accounting for the emissions in social housing stock?**	As a general rule, we suggest if the local authority is the landlord but is not responsible for the bills in a certain area, then the local authority does not account for these emissions. If a tenant has control over the bills for their area it would make more sense for them to account for those emissions. Further details can be found in the "Outsourced services" chapter of the guidance.
30	**How do I account for leased assets within the tool?**	This could refer to 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. Further details can be found in the "Outsourced services" chapter of the guidance. Please contact ghgaccounting@localpartnerships.gov.uk for more assistance if required.

31	**Why is Well to Tank (WTT) emissions reporting not included?**	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.
32	**What is the difference between the tabs on the GHG accounting tool labelled "Scope 3" and "Outsourced Scope 3"?**	The Scope 3 tab is for data related to staff travel, homeworking, electricity transmission and distribution losses, water usage, the procurement and use of materials, and waste generated from local authority operations. The Outsourced Scope 3 tab is for emissions that come from activities provided to the local authority by other parties, including heating, fugitive emissions from refrigerants/air conditioning units, etc., vehicles, electricity usage in buildings, provider staff travel, usage of materials by providers, waste generate by outsourced operations, etc.

List of updates made to the tool, April 2022:

Scope 1

- Added more free type cells to manually enter additional heating fuels

- Removed the reference to an EV (Average Sized Car) in the Authority's Fleet table, as this should be reported under Scope 2

Scope 2

- Amended guidance note on renewable electricity

Scope 3 – own operations

- The "Outsourced Fleet" table has been deleted, as this is covered in the tab below

- Additional tables have been added for working from home emissions (with heat and power options) and staff commuting

- An additional table has been created to calculate the T & D losses per vehicle type

- Public transportation options have been added for staff business travel

Scope 3 – outsourced services

- We have updated the section on the use of electricity