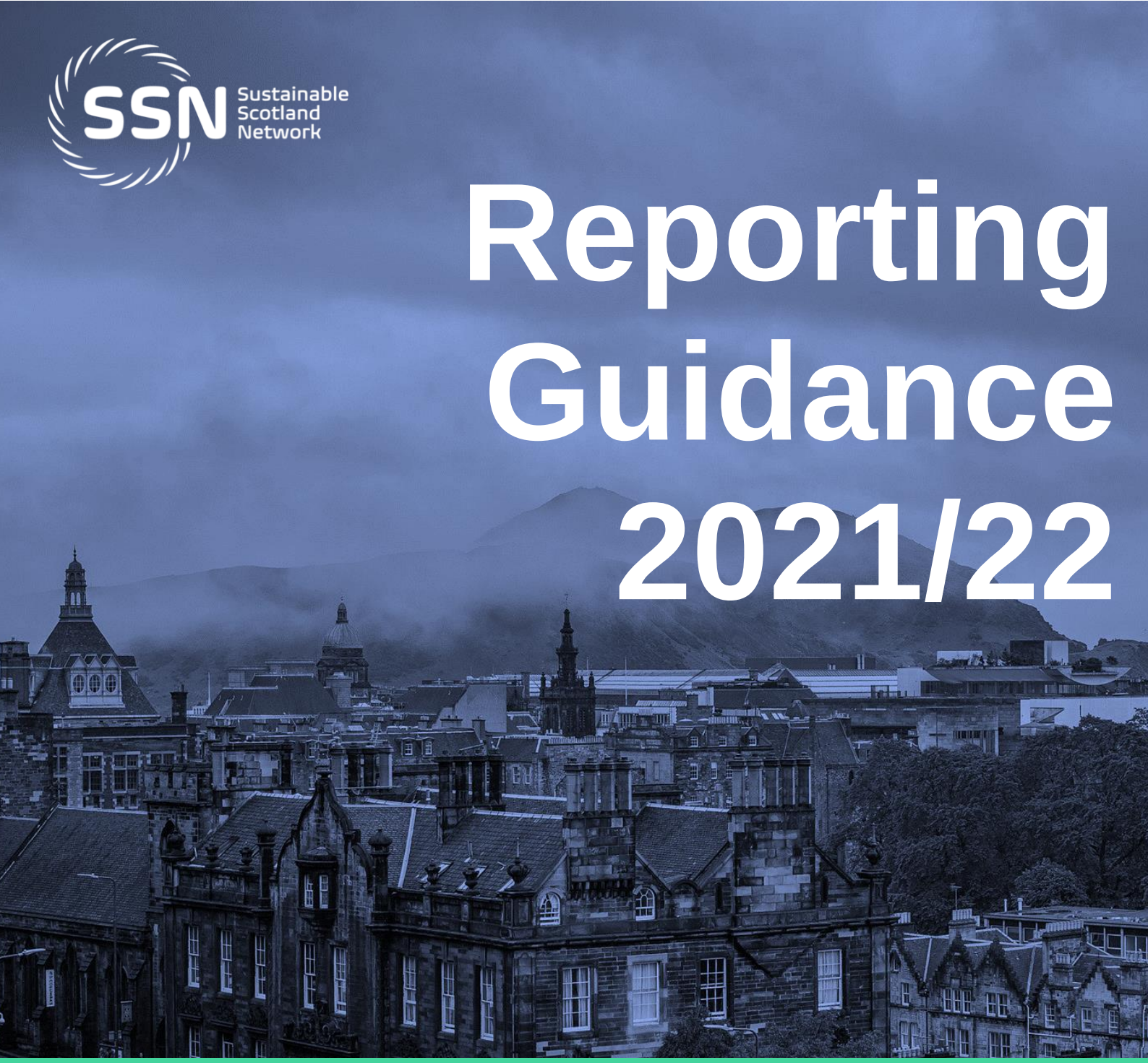


Reporting Guidance 2021/22

SSN Guidance on Public Bodies Climate Change Duties Annual Reporting

2021/22 Reporting Period

July 2022

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IMPORTANT UPDATE – NEW REPORTING REQUIREMENTS

The guidance has been updated to reflect changes made to the statutory reporting template by the Climate Change (Duties of Public Bodies: Reporting Requirements) (Scotland) Amendment Order 2020, specifically new reporting requirements on:

- emissions targets,
- how spend and resources are aligned with alignment, and
- publishing progress on meeting targets
- delivery and contributions to adaptation programme outcomes.

It also draws on relevant sections of "Public Sector Leadership on the Global Climate Emergency," published October 2021.

Other substantive changes since the last version are highlighted in the text.

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Introduction

This guidance is for public bodies completing annual climate change reports required by the 'Climate Change (Duties of Public Bodies; Reporting Requirements) (Scotland) Order 2015' as amended by the Climate Change (Duties of Public Bodies: Reporting Requirements) (Scotland) Amendment Order 2020 which took effect for all reporting periods commencing on or after 1st April 2021.

Reports must be submitted no later than 30th November 2022 to ccreporting@ed.ac.uk.

Integration Joint Boards (IJBs)

All IJBs are required to submit an annual report, even where the corresponding local authority and NHS board currently provides much of the emissions and adaptation data in Parts 3 and 4, respectively. IJB reports are not expected to duplicate this data but should complete specific questions where they have data or information unique to their assets, services or functions. This may include:

Part 1: Profile of reporting body - all questions

Part 2: Governance, Management and Strategy
Part 3: Emissions, Targets and Projects - questions 3f and 3k
Part 4: Adaptation - questions 4a, b and c
Part 5: Procurement - all questions
Part 6: Validation - answer according to nature of report validation undertaken
Part 7: Recommended (wider influence) - questions 4, 5 and 6.

Using the Reporting Template

Please use the master template provided on the SSN website. **Please do not submit a report in another format or in an older template.**

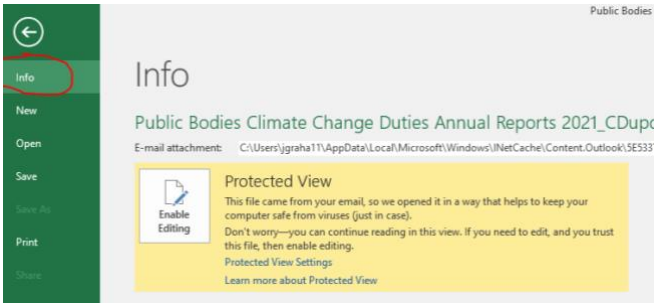
The template will not function properly on Excel pre-dating 2010. Please use the Pre-2010 version provided.

The template has been modified to take account of the 2020 Order[1] amendments and additional reporting requirements under question 3d on targets and minor changes to questions 4c and 4d on adaptation.

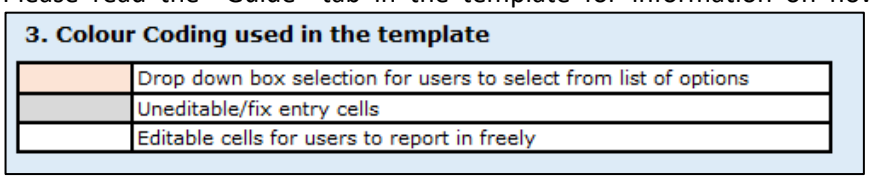
If you see the Protected View warning on opening the template you need to select the enable editing button.



If you don't see the protected view warning but cannot enter any data you need to enable editing – select File, select info, click enable editing.



Please read the "Guide" tab in the template for information on how to complete the template.



If you require further information or support on using the template please email ccreporting@ed.ac.uk. Please include the template if your request concerns an error message or you need more rows to be added.

1 Climate Change (Duties of Public Bodies: Reporting Requirements) (Scotland) Amendment Order 2020

Part 1: Profile of Reporting Body

This part of the report provides key information including the reporting period covered by the report which must be selected to ensure the appropriate emissions factors are auto-filled in question 3b.

Q1(d) Metrics used by the body

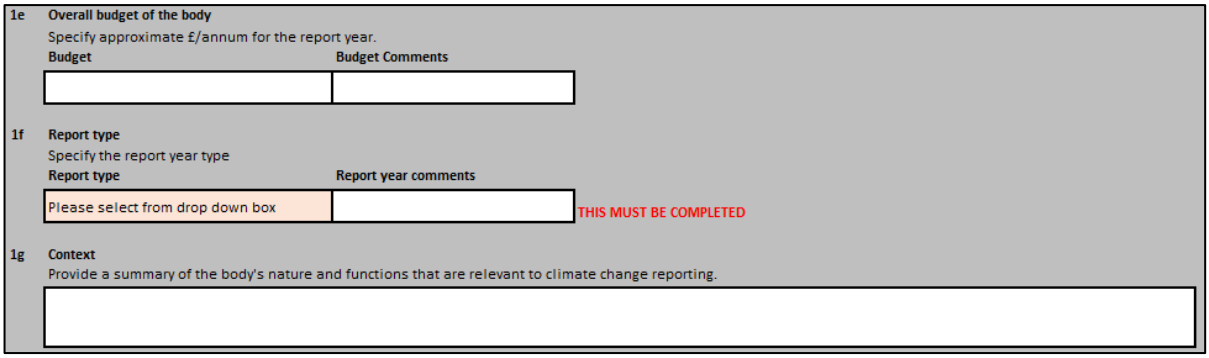
Metrics are meant to help explain underlying influences on corporate emissions and can be used to normalise data (for example 'emissions per staff employee' or 'emissions normalised by budget growth').

Metrics should only be selected where corresponding data is available. If "Other" is selected, please provide an explanation of the metric used in the comments box.

Q1(f) Report year

Select the organisation's reporting year type: **Financial, Calendar or Academic.** Check previous reports or contact SSN if you are unsure.

The correct year type must be selected to ensure that the corresponding emission factors are automatically applied in Q3b.



Q1(g) Context

Summarise how the organisation adheres to its climate change duties, note any specific issues that influence organisational emissions, adaptation or procurement.

Resources to support completion of this section.

Part 2: Governance, Management and Strategy

Organisations should be able to demonstrate a robust system of governance, management and strategy in respect of duties, decision-making and leadership on climate action.

- Governance refers to arrangements at Board or Council level (Non-Executive level, i.e. Councillors, Board Members, Chair of the Board, etc.).
- Management refers to senior executive functions (i.e. Chief Executive, Finance Director etc.)

2(a) How is climate action governed in the body?

How are public bodies duties incorporated at non-executive level, including accountability of key personnel and teams/groups. How do non-executive responsibilities relate to executive staff/structures, such as the role and accountability of Chief Executives or Executive Management Teams?

2(b) How is climate action managed and embedded by the body?

What are the organisational management structures and processes for ensuring compliance with climate change duties? How is climate action monitored and reported and how does this influence decision-making processes? How are PBDs embedded across services and functions, e.g. through cross-departmental groups, green champion networks, staff objectives etc? Procedures, activities and structure should be periodically reviewed to determine effectiveness and impact on relevant decision-making processes.

2(c) Does the body have specific climate objectives in its corporate plan or similar document?

Provide climate change mitigation or adaptation objectives included in corporate plans with a link to the document. This question does not concern specific documents such as Carbon Management Plans or Carbon Strategies, which are covered in 2(d).

2(d) Does the body have a climate change plan or strategy?

Report any specific climate change strategies or plans. This may be overarching climate change strategies that cover mitigation and adaption, and both corporate and wider influence functions. Climate change plans relating to carbon management, area-wide emissions or adaptation can be reported here.

2(g) Has the body used the Climate Change Assessment Tool or equivalent to self-assess its capability / performance?

The Climate Change Assessment Tool (CCAT), developed in association with Zero Waste Scotland, assesses and provides recommendations to improve management and climate action. SSN's Leadership Checklist, due to be published in 2022, will supplant CCAT.

Resources to support completion of this section.

See also section 3. Leadership and Governance of "Public Sector Leadership on the Global Climate Emergency".

Part 3: Emissions, Targets and Projects

This part requires data on corporate greenhouse gas (GHG) emissions arising from organisational activities including service delivery and the exercise of other functions. The information contributes to the national picture and helps highlight where the public sector is doing well and where attention is needed to improve performance. Monitoring, reviewing and reporting progress against objectives and targets is essential to managing overall business performance and enables transparency and accountability in demonstrating robust management of corporate emissions.

The GHG Protocol Corporate Accounting and Reporting Standard provides more detailed guidance on corporate emissions monitoring and reporting and building an effective GHG or carbon management strategy.

The five principles of the GHG Protocol should be observed when preparing an annual report:

- **Relevance -** Ensure the emissions being reported appropriately reflect the GHG emissions of the body and serves the decision-making needs of users – both internal and external. This is known as the reporting boundary.
- **Completeness –** Try to account for and report on all GHG emission sources and activities within the chosen boundary. Reasons for excluding any emissions should be explained.

- **Consistency -** Use consistent methodologies to allow for meaningful comparisons of emissions over time. Transparently document any changes to the data, emission boundary, methods, or any other relevant factors that have occurred during the reporting phase.
- **Transparency -** Address all relevant issues in a factual and coherent manner, based on a clear audit trail. Disclose any relevant assumptions and make appropriate references to the accounting and calculation methodologies and data sources used.
- **Accuracy –** Ensure the quantification of GHG emissions is systematically neither over nor under actual emissions, as far as can be judged, and that uncertainties are reduced as far as practicable. Achieve sufficient accuracy to enable users to make decisions with reasonable assurance as to the integrity of the reported information.

Other resources and tools to assist emissions reporting and management are listed in Annex 1.

3(a) Emissions from start of the baseline year (for establishing the body's carbon footprint) to end of the reporting year

Complete the table using the emissions totals calculated on the same basis as the annual carbon footprint/management reporting.

- Organisations must report their baseline year and historic emissions from at least 2015/16 onwards (or the inception of required reporting).
- Where data is available please split historic emissions according to scope.
- Historic emissions data should be consistent year on year. Please explain any changes e.g. an error identified in previous submissions.
- **Total emissions in Q3a and Q3b should be the same. Please explain any difference in the comments.**

What are corporate emissions?
Corporate emissions arise from the operation and use of organisational assets and from staff activities. They are reported as tonnes of carbon dioxide equivalent (tCO_2e) and are categorised as scope 1, 2 or 3 depending on the nature of the asset/activity

Scope 1 (Direct emissions): Activities owned or controlled by your organisation, e.g. fuel use for heating and fleet vehicles, fugitive emissions from the use of refrigerant gases for cooling including air conditioning units, other process related emissions, including medical gases, emissions associated with wastewater treatment and agricultural activities, e.g. from research stations etc.

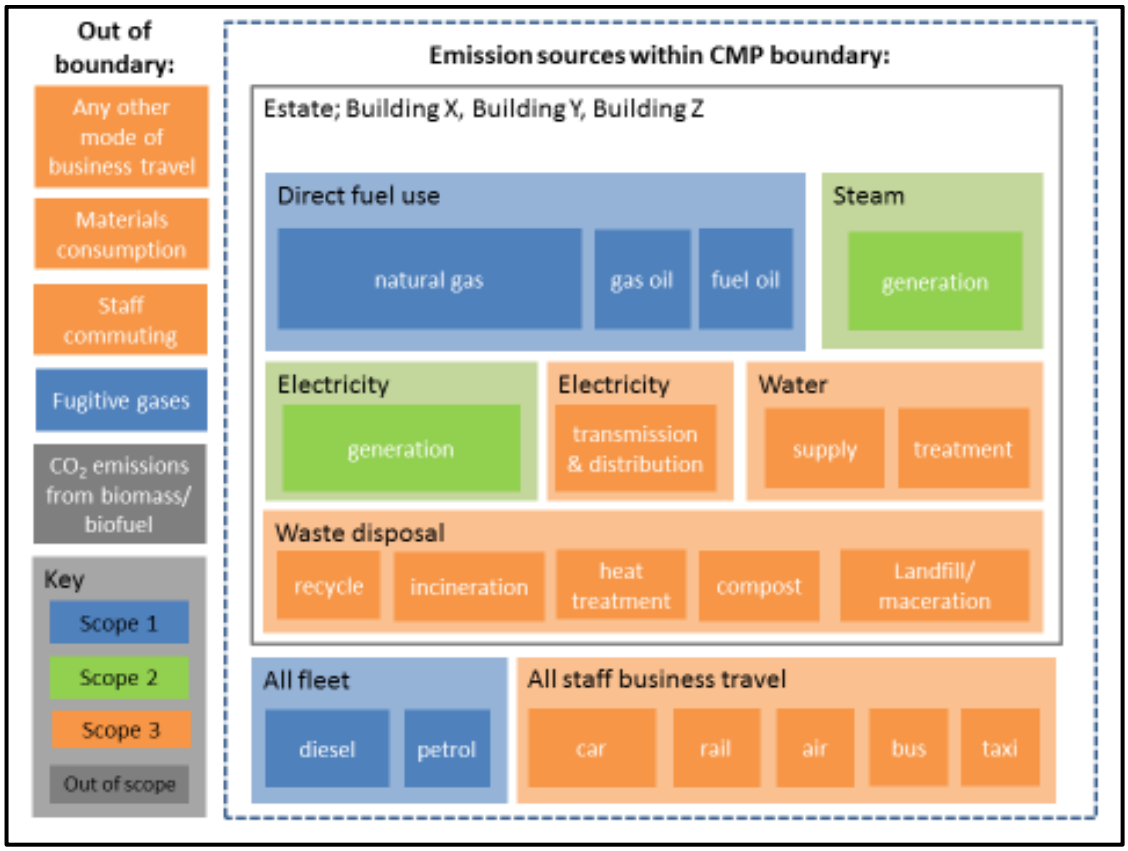
Scope 2 (Energy indirect): Emissions associated with the consumption of purchased electricity, heat, steam and cooling.

Scope 3 (Other indirect): Emissions arising from the procurement of goods and services from a third party/contractor. Examples include business travel in staff cars, waste, water use and procured goods or services. All electricity consumption from the UK grid has associated Scope 3 emissions arising from transmission and distribution losses.

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All relevant Scope 1 and 2 emissions must be reported. There is no definitive list of Scope 3 emissions that must be included as these will vary for different types of organisations but as a minimum, waste, water supply, water treatment (sewage c95% of water supply) and business travel should be reported. If none of these sources are provided, please explain why e.g. lack of available data.

An example of a typical emissions reporting boundary and scopes is provided below. See The GHG Protocol Corporate Accounting and Reporting Standard and Public Sector Leadership on the Global Climate Emergency for more information on identifying and reporting emission sources.



How to identify the base year

The base year is the year used to measure progress against targets. For example, a target period from 2010/11 to 2017/18 may be measured against a base year of 2009/10. If the base year has been reset (e.g. as part of a new climate change plan) or this type of data has not been captured previously then provide data for the current reporting years as the base reference year. If a new corporate target is agreed e.g. as part of a new climate or carbon strategy or to align with national targets it may make sense to reset the base year accordingly, however, it should not be reset to accommodate routine changes as this defeats the purpose of setting a base year to track progress.

How to choose a reporting boundary

The reporting boundary is the list of emission sources the organisation chooses to measure over a reporting period, e.g. gas, electricity, transport, waste etc. The organisational boundary should match the boundary usually used to measure and report carbon performance to stakeholders. The carbon

footprint comprises Scope 1 and Scope 2 emissions and selected Scope 3 emissions. Information on the reporting boundary should be provided in the comments box.

Changes in the reporting boundary
The boundary should remain consistent over the target period to enable comparison. If an organisation changes significantly e.g. by merging with another, this should be reflected in the base year footprint. If it is not possible to realign the boundary, explain in comments what has changed between years.

Data gaps
If data is missing for some years these should be calculated retrospectively. Otherwise, leave blank and explain in the comments. Check whether the boundary has changed significantly between years and explain any substantive change (e.g. >10%).

3(b) Breakdown of emission sources
Complete the table with the breakdown of emission sources for the latest reporting period. Select the emission source from the drop-down list. Enter the scope and consumption value based on corresponding 'Units' column. Emissions will then be automatically calculated. Use the 'Comments' column to provide additional information.

Provide explanatory comments on the source/activity. If emissions are omitted to avoid double-counting e.g. electricity use in premises shared/leased from another public body this must be explained in the comments. **Please ensure that emissions are correctly assigned against scope.** Electricity T&D is scope 3, fleet is scope 1 and business mileage in private cars (grey fleet) is scope 3.

Emission conversion factors are pre-loaded in the spreadsheet hence the **need to select the appropriate reporting year type in part 1**. Most bodies have Scope 1 and 2 emissions, a prompt will appear if none are entered and an explanation should be provided in the Comments.

If an **emission source is not available** from the dropdown list use the "Other" rows at the bottom of the table. Assign the correct scope and consumption, consumption units, and emission factor.

If **additional rows** are needed please email the template to ccreporting@ed.ac.uk.

Grid Electricity Transmission and Distribution
All grid electricity consumption is reported as Scope 2 but the same consumption data must also be reported as scope 3 to account for emissions associated with losses in transmission and distribution across the grid.

What to do if the organisation rents/shares/leases premises?
If an organisation pays for a utility bill for premises then it is responsible for accounting for the emissions. If premises are occupied by two or more organisations with shared responsibility for bill payment then the utility consumption and emissions should be shared pro rata, as per bill allocation.

If an organisation pays a utility bill on behalf of a tenant and does not recharge this cost to the tenant then the organisation is liable to account for the carbon. If the organisation recharges the tenant, it is

not liable to account for the carbon and the tenant should take responsibility for reporting (only if a Major Player).

Renewable biomass sources

Information on renewable biomass installations should be entered in Q3b **in addition** to Q3c. See guidance on 3c for more information. For biomass sources, there should be a difference between input and output values for biomass fuel (feedstock). The **figures cannot be the same** as there are efficiency losses. If actual input and output numbers are not known, output (Q3c) is estimated as 85% of input (Q3b).

Biogenic emissions

Consumption of biogenic fuels is recorded as scope 1 and "out-of-scope". Burning biogenic materials such as biomass, biogas or biofuel generates carbon dioxide, methane and nitrous oxide, but because carbon dioxide was sequestered during the growth phase there is no net emission of carbon dioxide. Biogenic fuel consumption therefore is recorded as "out-of-scope" and excluded from the total footprint. However, emissions of the other two greenhouse gases must be accounted for in terms of CO_2e and therefore consumption is also recorded as scope 1 emissions.

All biomass emissions data should be included in Q3C (and vice versa)[2]

Onsite renewable energy generation

Renewable energy generation (wind, solar, hydro) fluctuates with environmental conditions. It is common, therefore, to have a "sleeving" arrangement with an energy utility company whereby the renewable supply is topped up with electricity to provide a stable power supply to the consumer. In short - the supplier is obliged to provide continuous power — even when a generator is not producing. Information to calculate what proportion of electricity is "renewably" generated (i.e. zero emissions) and what proportion is supplied directly from the grid ("sleeved") needs to be obtained from the electricity provider.

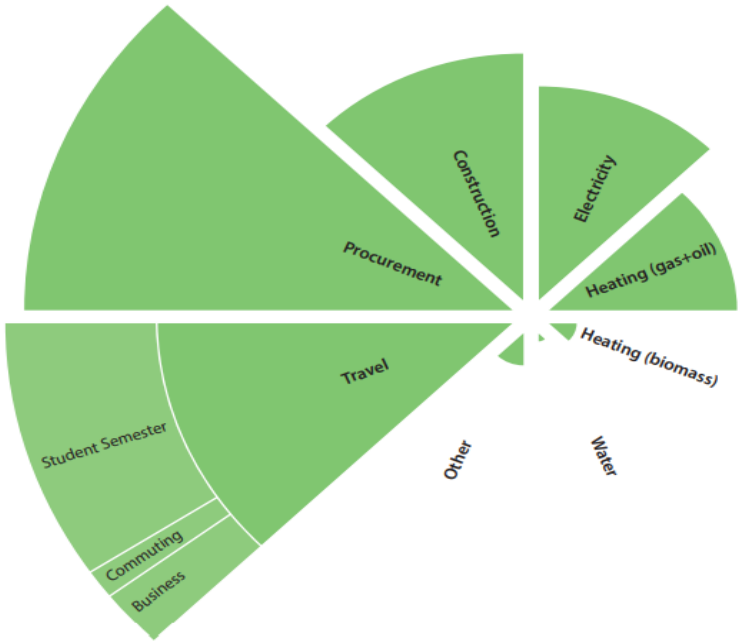
Additionally, if the organisation exports electricity (e.g. generation exceeds consumption) this can be 'netted off' (up to the total amount of electricity purchased and consumed) and deducted from the footprint.

Electricity consumed through a green tariff contract taking power directly from the national grid cannot be reported as renewable / zero-carbon. For electricity purchased as part of a **REGO scheme the UK emission grid factor still applies**, however, please indicate in the comments that it is a green tariff or REGO scheme.

[2] 15% losses assumed between fuel input and fuel output (85% efficiency)

Supply chain emissions

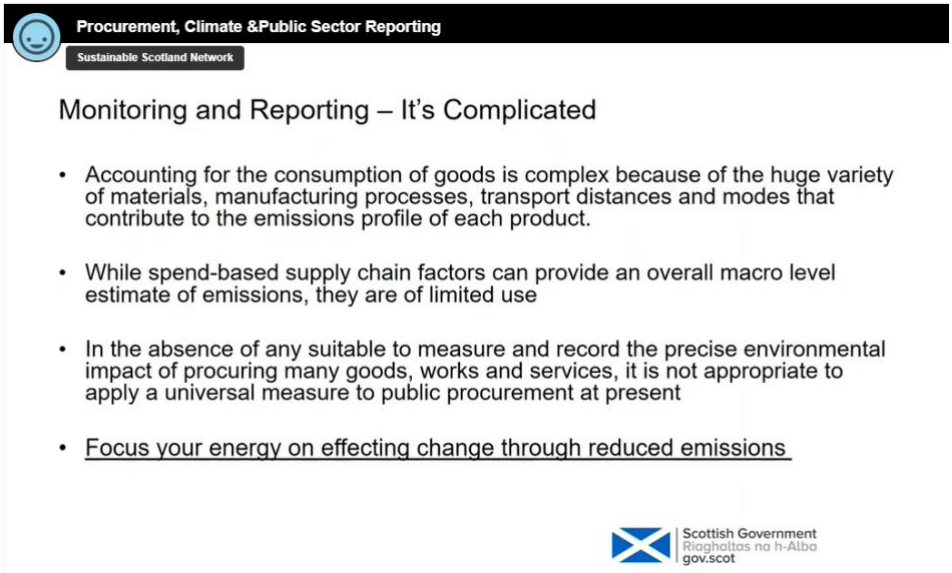
The procurement of supplies (and services) are potentially the largest source of emissions for many organisations. For example, the 2019/20 operational carbon footprint for St Andrews University, which included Scope 3 emissions for the first time, demonstrates the significant contribution that procurement makes to the emissions total of just under 75,000 tCO_2e, see fig opposite.



St Andrews 2019/20 operational carbon footprint

While spend-based supply chain factors can provide an overall macro level estimate of emissions, they are of limited use for supporting procurement decision-making about climate change impact for several reasons:

1. The categories are broad and allow for little discrimination between different product options and services within a category e.g. they cannot be used to choose a lower carbon option for delivering social care services because the one category covers all the options available to deliver care.
2. Relationships between spend and carbon emissions are complex; for materials and simple products, the relationships are likely to be reasonably accurate because energy and transport make up a larger proportion of the cost; however, for complex products and services, it is likely that each category represents a much larger range of actual emissions.



Slide courtesy of Jo Mitchell, Scottish Government, SSN 2022 Spring Conference. Full slide deck and recording available in the SSN manual.

There are many categories of scope 3 emissions, not all of which will be relevant for every organisation, therefore public bodies should review their reporting boundary and identify the relevant categories.

It may take time for public bodies to set up appropriate processes to enable reporting of more scope 3 emissions, but best estimates are encouraged to track progress and provide transparency. Quantitative targets may not always be feasible but bodies can still **identify and prioritise actions based on potential emission hotspots**. Key emission hotspots linked to procurement spend can be entered in the Procurement Prioritisation Tool, to help assist early-stage strategic planning, and bring a standard, structured approach to the assessment of spend categories.

The GHG Protocol Product Standard accounts for life cycle emissions at the individual product level and enables targeting individual products with the greatest potential for reductions. The GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard is the internationally accepted method to enable an organisation to identify emission reduction opportunities across its value chain, track performance, and engage suppliers and contractors at a corporate level. EAUC UK guidance for the education sector on how to calculate Scope 3 carbon emissions is also applicable to the broader public sector.

Hybrid/remote working and commuting emissions

Many organisations are now operating hybrid work arrangements which potentially covers a range of scenarios from majority of staff working 100% from home/remote, all staff back on-site and various options in-between. This has implications for emissions from energy consumption, business travel and commuting. If your organisation has conducted staff surveys to estimate impacts on emissions as a result of changing working patterns this data should be used – energy emissions estimated for hybrid working and for commuting should be entered as Scope 3 Other.

If no survey data is available a rough estimate will suffice. Ideally, HR departments should be able to give an indicative percentage of FTEs working remotely (i.e. based on total FTEs entered in part 1). This percentage should be entered in the **hybrid working emissions row** (row 100) above the "other" rows. This will automatically apply a default emission factor of 0.3 tCO2e/FTE/annum to calculate the total emissions[3]. This factor corresponds with the Carbon Trust's report[4] and estimate of net emissions associated with homeworking, including impacts from reduced commuting and increased home energy consumption but excluding emissions savings from any reduced office occupancy which will be reflected under Scope 1 and 2 emissions. For reasons of simplicity and pragmatism an FTE has been annualised as 200 days to take account of annual leave and sick days.

Once all emission sources have been entered please check and explain in the comments column any differences between the total and the footprint total in Q3a in the comments.

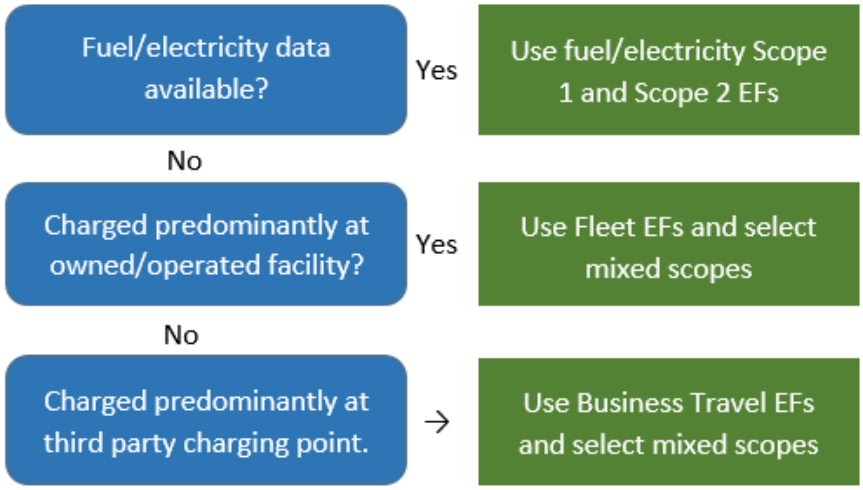
3 BEIS has introduced a homeworking factor in 2022 but for consistency with 2020/21 reporting period, the pre-existing factor has been retained.

4 The carbon savings potential of homeworking in Europe, Carbon Trust, June 2021

Plug-in Hybrid and Battery Electric Vehicles (PHEV/BEV)

The following guidance applies to badged fleet and leased or grey fleet EVs. If consumption in litres of fuel and/or kWh of electricity is available these should be used in preference to the mileage emission factors provided in the template, for more accurate emissions totals.

Due to current limitations of the order/template the emission factor that will apply will be determined according to where the vehicle is charged, i.e. whether it is predominantly on-site or off-site at a third party charging facility. See chart below which summarises which emission factors to use under different scenarios.



Further information: UK Government emission conversion factors for greenhouse gas company reporting.

3(c) Generation, consumption and export of renewable energy

Renewable energy is the generation of electricity and heat that uses naturally regenerative resources as feedstock e.g., sunlight, wind, river flow, biomass etc. Examples of renewable electricity include solar photovoltaic, biomass combined heat and power (CHP), wind turbines, hydroelectric – dams and run of river, wave and tidal generation schemes. Examples of renewable heat technology include solar thermal panels, biomass heat, biogas heat, ground /air/ water source heat pumps. Data should be provided in kWh (kilowatt hours) for:

- All consumed renewable electricity
- All exported renewable electricity
- All consumed renewable heat
- All exported renewable heat

If renewable sources are not separately metered?

Non-metered sources are likely to be insignificant and therefore can be excluded.

Renewable biomass sources

Data for renewable biomass installations should be entered in Q3c **and** Q3b. The input value for biomass fuel (Q3b) must be greater than the output value (Q3c) to account for efficiency losses. If output is not known, assume 85% efficiency.

Important checks

- If a biomass source is listed in Q3b then it must also be listed here.
- Double-check for obvious inaccuracies e.g. consumption of renewable heat from biomass cannot exceed the value stated in Q3b. Ensure the boiler efficiency rating is accounted for.
- Data for renewable energy generation must be allocated to either renewable heat or renewable electricity.
- Ensure that data is entered for all renewable installations.
- Ensure that the energy type matches the technology e.g. ground source heat pumps generate heat not electricity.

3(d) Targets – includes guidance on new reporting requirements introduced by the 2020 Amendment order

Changes to the wording are underlined below and marked red on the template.

"List all of the body's targets of relevance to its climate change duties. Where applicable, targets for reducing indirect emissions of greenhouse gases, overall carbon targets and any separate land use, energy efficiency, waste, water, information and communication technology, transport, travel and heat targets should be included.

Where applicable, you should also provide the body's target date for achieving zero direct emissions of greenhouse gases, or such other targets that demonstrate how the body is contributing to Scotland achieving its emissions reduction targets."

Public bodies are required to report targets on their operational/organisational emissions. These include reducing direct emissions, where possible, to absolute zero, and reducing indirect emissions, in advance of Scotland's 2045 net zero target.

High level organisational targets, such as a date for achieving zero direct operational emissions and targets for reducing indirect emissions, will depend on the individual circumstances of each public body, but the Scottish Government want public bodies to drive down emissions as close to zero as possible as quickly as possible. This includes addressing supply chain emissions which, not having been reported previously, and estimated to be a potentially large part of

The organisation's targets should be ambitious but achievable, with a realistic pathway to achieving the targets set by the organisation.

Baseline emissions must be clearly defined and progress against this baseline tracked to monitor performance to the target. Where there is a change in reporting boundary or emissions calculation that is deemed significant then it may be appropriate to re-baseline.

In determining where applicable – a target date for direct emissions and targets for indirect emissions are **assumed to apply, by default**. Any **exceptions must be explained and justified** e.g. where a direct emission cannot be avoided due to a lack of suitable alternatives. This is currently the case for process emissions e.g., from sewage treatment and the use of medical gases. Any initiatives to reduce process emissions should be provided in the comments, e.g., research, pilot projects or trials.

Target date for achieving zero direct emissions of greenhouse gases

Targets on direct emissions should address:

- All areas of direct emissions that can be reduced to absolute zero.
- Areas of direct emissions that cannot be reduced to absolute zero due to the nature of the emissions sources e.g. livestock, process emissions, should be covered by a net zero target.
- All direct emissions targets should have interim targets so that performance is transparent. The interim targets should be a reduction from a specified baseline year.

This short video explains how targets should be entered in the template and further information on the response required under each column is provided in the table below.

Completing target columns

Column	Required response
Name of target	The name of the target should make it easily identifiable.
Type of target	This helps define how the target works. Absolute targets are measured in the same unit as the baseline, for example, an organisation might decide that an absolute limit is set on annual emissions or annual emissions/m^2. A percentage target requires a reduction or increase in percentage against a baseline amount. An annual target is usually an annual % reduction and therefore the baseline is usually the previous year's value.
Target	This should be a number that is consistent with the units of the target in the next column. For example, if the target is to achieve an absolute value of tCO_2e, the target should be in units of tCO_2e. However, if the target is to achieve a % reduction, the target should be expressed as a percentage.
Units	The units should explain the number in the target column.
Boundary/scope of target	This should describe what is included in the target. Exceptions and details can be provided in the comments. For example, the target boundary might be 'all energy used in buildings' but the comments clarify that biomass is excluded.
Progress against target	This should be provided in the same units as the baseline figure. For example, if the baseline is in kWh/m^2, progress against the target should also be in kWh/m^2. If the target is a % reduction, progress should not be a % figure or an explanation but a number in the same units as the baseline measurement. Progress against the target indicates where the organisation is, not the emissions reductions achieved. For example, if the organisation has a target based on all emissions, the progress against target is the current emissions total (e.g. total for 3b).
Base year	This should be the same year type as used in Q1f.
Baseline figure	Expressed as a value.

Column	Required response
Units of baseline	Units that the baseline is measured in.
Target completion year	This should be the same year type as used in Q1f.

The main direct emissions targets applicable to public sector bodies are listed below. Where a target has not been set this should be explained in the comments column. Clicking the emissions link in the table below will take you to the relevant page of the SSN Manual for further info, case studies and tools. These pages are being filled progressively so it is worth checking back – or you can request further info via the feedback button or ssn@ed.ac.uk.

Emission source	Targets
Heat	Zero emissions no later than 2038 and earlier for non- NHS estate. New and replacement heating systems must take a zero emissions-first approach.
Fleet	Reduce tailpipe emissions to absolute zero as quickly as possible. • New cars and light commercial vehicles - zero emissions from 2025 • All larger new vehicles - zero emissions by 2030. • Petrol/diesel HGVs phased out from 2030
Process and fugitive emissions	Identify targets for all relevant emission sources. Must be reduced wherever possible with option to inset unavoidable emissions on bodies' own estate or off-set through accredited scheme within Scotland.

Targets for reducing indirect emissions

Indirect emissions targets must focus on emissions reductions. Net zero targets for indirect emissions may be set but the organisation must specify absolute emissions reduction target(s) as well. It may be more appropriate to have a range of targets covering specific categories of indirect emissions, instead of one overarching target.

In some cases reducing certain emissions may increase others, e.g. increased homeworking will reduce commuting but potentially increase off-site energy consumption from employees' homes. Any emissions trade-offs should be recognised and fully considered in organisational planning and decision-making to ensure emissions reductions are optimised.

Indirect emissions targets must:

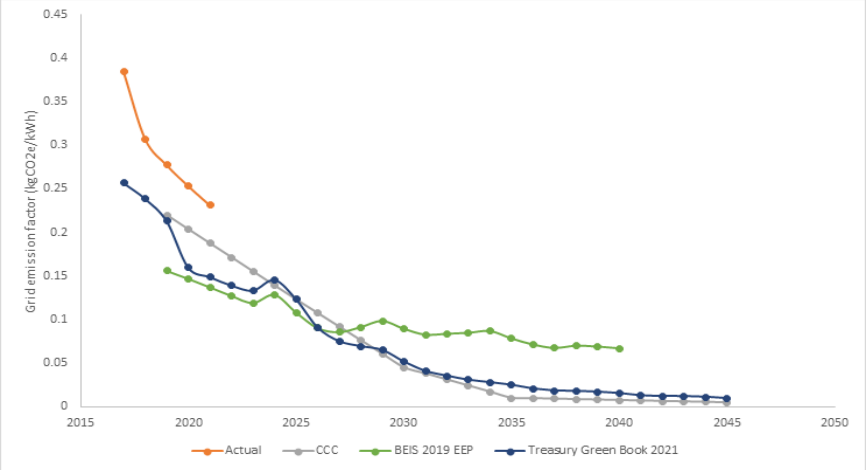
- have a clearly defined baseline year;
- be a reduction from this baseline year;
- be clear on the scope of which indirect emissions are included in the target; and
- cover any significant areas of indirect emissions that can be appropriately measured.

Indirect emissions include Scope 2 and Scope 3. Scope 2 emissions are from the consumption of grid electricity and purchased heat or steam.

Emission source	Target
Electricity	Reduce emissions as quickly as possible.

	NB: For the purposes of public sector emissions reporting REGO certificates cannot be used as a substitute for reducing electricity demand and consumption. The only occasion where the UK grid emission factor does not apply is where renewable electricity generation is on-site or connected by direct wire. Provide further information on projects and actions under Q3e and 3f.

For modelling future electricity consumption and target scenarios, BEIS advises using the projected UK grid electricity emissions factors published in the Green Book Supplementary Guidance for Energy Evaluation. These are updated annually to include the best available modelling, including the annual Energy and Emissions Projections (EEP).



Green Book factors are more optimistic than those used in the EEP post 2030. Both approaches have also consistently over-predicted actual grid decarbonisation, see graph below of UK electricity grid projections against actual.

The Carbon Footprint and Project Register Tool, available on request from SSN, adopts the EEP factors to avoid over-optimistic assessment of project savings and under-estimating payback periods etc. Organisations that are already using the Green Book may wish to continue doing so for consistency.

Scope 3 Emissions

Emission source	Target
Business travel	Reduce emissions as quickly as possible and In line with relevant transport policies. National ambition to reduce annual car miles by 20% (from defined baseline) by 2030.
Commuting	Reduce emissions as quickly as possible. Has the national ambition to reduce annual car kilometres by 20% (from defined baseline) by 2030 been adopted as a minimum?
Home working	Reduce emissions where possible. Aim for overall decrease in combination with action on reducing commuting emissions.
Supply chain/ services	Identify hotspots and prioritise actions. More information can be found at Public sector procurement and climate change.
Waste	Ban on biodegradable municipal waste to landfill by 2025 Reduce all food waste arising in Scotland by 33% by 2025.
Water	Identify and address high water use and potential leaks through monitoring and targeted action.

Q3da How will the body align its spending plans and use of resources to contribute to reducing emissions and delivering its emission reduction targets? Relevant supporting information?

Public bodies must understand the climate impacts of their decisions and need to embed or account for the implications on future emissions and longer-term trends within decision-making processes, in particular, with respect to financial expenditure and budgetary planning. Any proposed capital investment should take a circular economy approach and consider whole life impacts to ensure that truly sustainable options are selected.

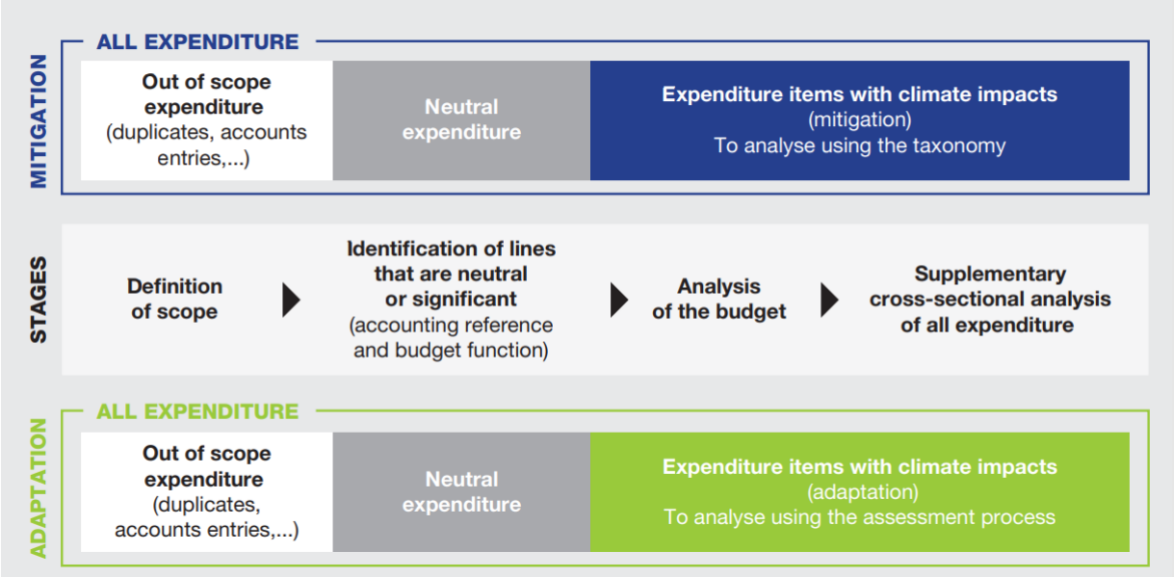
Issues to consider when responding and to help inform action include:

- Is climate change embedded in core business systems? E.g. risk management processes, internal audits, KPIs.
- Are there effective, proportionate monitoring systems in place that enable tracking of spend/resource management against targets?
- Are plans being adequately financed and resourced to help ensure targets will be met?
- Is the body allocating budget towards meeting targets, what checks and balances are in place, do internal audits track whether and how targets have affected decisions?

Examples of tools/approaches available or in the pipeline:

- Some local authorities have implemented carbon budgeting at sub-corporate level. For example, South Ayrshire Council has allocated 10 year operational carbon budgets to services within each directorate to help manage and influence how spend on service provision can be better aligned to meet 2030 emission reduction targets. Budgets, allocated initially on the basis of historic emissions, will be reduced over time to bring services in line with 2030 targets. Services are challenged to use the resources available to meet targets, only calling on resource and capital request processes *where proven to be necessary*. Front line services are required to work with supporting services who have a critical role to play in facilitating the transition.

- Edinburgh Council is trialling a qualitative methodology co-developed by IC4E with French municipalities and mayors. The overall process is summarised below which adopts a simple taxonomy to analyse expenditure identified as having impacts that are: highly favourable; favourable; neutral or unfavourable with respect to potential emissions (an adaptation methodology is being developed). The results provide a better understanding of the impact of expenditure on targets to help inform budget decisions.



- Chesterfield Borough Council has developed a Climate Change Impact Assessment Tool (CCIA). The excel-based decision support tool generates an infographic showing a simple visual key to the main climate costs and benefits of any given decision. We are happy to make this tool freely available for other organisations to use and adapt for their own uses.
- **East Renfrewshire Council** is working with the **Improvement Service** and some other local authorities to develop a CCIA for Scottish Local Authorities with potential for broader application pan-public sector. Further information will be posted on the SSN manual when available.

Q3db How will the body publish/make available progress towards achieving emissions reduction targets. Relevant supporting info/weblinks.

Climate change targets should also be included in public bodies' corporate plans and annual reports. This is intended to drive greater visibility and integration of emission reduction targets and action as part of overall corporate reporting and transparency. Many bodies have been translating aspects of annual reports into a range of corporate publications and communication tools to help inform and engage staff, partners, service-users and the general public. Examples of current good practice include:

- South Lanarkshire Council video, infographics. *Longer-term options subject to progress on new reporting platform.*
- Aberdeenshire Council https://www.aberdeenshire.gov.uk/environment/green-living/environmental-policy/
- Scottish Water - https://scottishwaternetzero.co.uk/annual-update/

Targets may be stated in policy documents, be part of a specific climate change or carbon strategy or form part of an independently accredited environmental and energy management strategy such as ISO 14001/50001. Information on overall targets as well as interim performance should be included.

3(e) Annual carbon savings from projects implemented in the report year

Many organisations have carbon reduction projects intended to meet targets. Data entered here provides emissions saved in the reporting year and the distribution of those savings against emission sources. If there is no information for an emissions source enter "unknown". If the emissions source is not included in the organisation's carbon footprint, enter "N/A".

If projects have not been monitored?
If a project is based on estimated rather than actual figures please note in the comments.

Relevance to Q3f
The total carbon savings in Q3e and Q3f should be the same, as both questions relate to the same reporting year, Q3e is a summary and Q3f is the detail about the projects.

3(f) Detail the top 10 carbon reduction projects implemented by the body in the report year
Only projects implemented and completed in the reporting year should be included. Therefore, the first full year of carbon savings is **always and only** the year after the current reporting year. If the project was not completed in the reporting year, it is included in Q3h instead and then entered under Q3f in the next reporting year. Top projects to include should be based on carbon savings and/or cost. Total project savings here should match the total in Q3e. You may wish to check the organisation's project register to complete this question. The Carbon Footprint and Project Register (CFPR) Tool, developed by SSN, Zero Waste Scotland and partners can be also be used. Please contact SSN for a copy.

What to do if a project will be implemented over two years?
Only report the project when the first full year of carbon savings is achieved within the current reporting period. Therefore, if the project is not completed in the current reporting year, wait until the next reporting year to list it. If data is unavailable provide a best estimate or explain any gaps in the comments column.

Project costs
The capital cost should be in relation to the carbon savings aspect. For example, if a building is re- roofed as part of a maintenance cycle, the capital cost of improving the insulation should be the additional cost of better insulation compared to the minimum, rather than the whole cost of the roof refurbishment project.

Operational costs should include any additional costs or savings as a result of the project, for example, the operational costs of LED lights should be lower as the replacement cycle is much longer. However, if this has not been calculated/estimated, or if it is small compared to the capital cost, leave it blank.

Behaviour change projects and use of the Scottish Government's ISM (Individual, Social, Material) approach
Projects designed to influence low carbon behaviours should be included. The table below provides some examples of typical behaviour change projects that can benefit from applying ISM at the design and/or review stage. Projects that are not explicitly about behaviours can be dependent on behaviour change to realise effective emission reductions. A typical example is new build or refurbishment with the introduction of complex technologies for control of heating, lighting, ventilation etc. which are adjustable by staff. Emission savings related to behavioural interventions can be difficult to estimate, however, it is important to include dependencies when designing projects to help engender culture change around low carbon behaviours and maximise impact.

Examples of Behaviour Change Projects and Interventions

Transport
• Business mileage policies for number of journeys and mode of transport. • Provision of suitable infrastructure and other incentives to enable cycling to work e.g. enrolment in Bike-to-work, Cycle Friendly Employer schemes • Staff travel planning to reduce car use for commuting including management of parking to favour more cycle storage facilities, car-sharing and fuel-efficient vehicles. • Promotion and use of car sharing facilities as substitute for use of personal cars for business travel (grey fleet). • Provision of videoconferencing and teleconferencing facilities. • Policy to facilitate home working and/or working from satellite or community hubs. • Fuel efficient driver training and training on use of electric vehicles including e-bikes.
Energy
• Education and awareness raising and training on energy efficiency behaviours at work. • Inclusion of energy efficiency awareness and staff policies as part of induction, appraisals, team meetings etc. • Recruitment and training of energy champions, building/floor energy reps etc.
Waste
• Reducing biodegradable waste to landfill through on-site composting • On-site waste segregation and recycling.

The use of ISM in designing projects and behaviour change interventions

ISM is useful for designing behavioural dependencies into any project. It takes account of the factors that influence people's actions and decisions. ISM supports good practice by helping to identify potential barriers, benefits and optimal solutions for introducing organisational change and is particularly suited for the design and evaluation of low carbon interventions.

3(g) Estimated decrease or increase in emissions from other sources in the report year

Organisational change, such as estate or service provision changes, can affect the carbon footprint in addition to planned projects and carbon management. Organisations are encouraged to capture information to help understand how business changes and other factors influence emissions over time. Provide an estimate (in tCO_2e) of the increase or decrease in emissions in the reporting period during which the change happened based on the emissions for the prior year.

Avoid double counting

If, for example, the estate has been consolidated from three buildings to one building and savings made as a result, this can be entered **either** as a project (if it was on the project list) **or** as an estate change if it was part of the BAU forecast, but not as both.

Estimating increases and decreases

If you only know the relative change (increase or decrease) but not the scale estimate a percentage change of the footprint and enter any assumptions in the comments.

3(i) Estimated decrease or increase in emissions from other sources in the year ahead

This is similar to q3g but is concerned with organisational changes planned for the following reporting period. Again, if you only know the relative change (increase or decrease) but not the scale estimate a percentage change of the footprint and enter any assumptions in the comments.

Resources to support completion of this section are available on the SSN website.

Part 4: Adaptation

NB: This part of the template is for reporting on assessing and adapting to the impacts of climate change. Although some adaptation measures can help reduce/stabilise emissions, e.g. land/nature-based projects, please do not include information on measures solely designed to reduce emissions – that should be reported in Part 3 above.

The public sector has a duty to help deliver the Scottish Climate Change Adaptation Programme, Climate Ready Scotland. Guidance to support action and make progress on adapting to climate change is available via 'Scotland Adapts: A Capability Framework for a Climate Ready Public Sector'. The framework is based on a 'capability-maturity' approach that draws upon the characteristics of well-adapting organisations. These are clustered into four adaptation capabilities which can be developed by completing recommended tasks as you progress through four maturity stages including 1. Starting, 2. Intermediate, 3. Advanced and 4. Mature. The tasks are referenced using an abbreviation for the capability followed by the number representing what maturity stage it supports, i.e. PI2A is an intermediate Planning & Implementation task. This structure is described in this short video. The following section outlines how tasks in the Adaptation Capability Framework (the "Framework") support reporting requirements for Part 4: Adaptation. The adaptation section of the report is concerned primarily with understanding and assessing risks; reporting on action and capacity building; and monitoring and evaluating adaptation progress. Each question is introduced and the relevant Framework task described.

4(a) Has the body assessed current and future climate-related risks?

Climate is expected to continue to change significantly in the decades ahead, so it is important to assess both **current and future** climate risks to assets, infrastructure, service delivery and business functions. Adaptation is understanding and making informed decisions on addressing these risks. Assessing climate change risks and planning timely action on adapting to the impacts will safeguard assets, infrastructure, services, communities and business continuity. Tasks within the Understanding the Challenge capability of the Adaptation Capability Framework support organisations to gather evidence on climate risks and vulnerabilities and integrate these into internal systems and procedures. These tasks support knowledge generation by helping to build an understanding of climate change and adaptation and collating evidence to inform organisational decision-making. The risk or business continuity manager may be able to provide more relevant information.

Current climate risk and vulnerability

Many organisations regularly assess risks associated with current weather and climate, for example, flood risk management or business continuity planning for severe weather events. Risk assessment information may be held at service/ department levels or within corporate risk registers. A number of tasks help develop the understanding and evidence of current climate risk and vulnerability, these include:

> ***UC2A Develop understanding of risk and vulnerability***
>
> Risk and vulnerability are key concepts for understanding the potential impacts of climate change. To inform robust decision-making these need to be understood in the context of your organisation so you need to identify and access relevant sources of evidence.

UC2B Consider how your organisation's functions might be affected by climate change
To identify climate change impacts on functions and services you need to engage with a diverse range of internal stakeholders to explore connections between strategic and operational priorities and climate impacts.

UC2C Explore the impact of recent weather events on your organisation
Exploring the consequences of specific events with colleagues helps identify climate-related vulnerabilities, raises awareness and provides evidence of potential costs.

Future climate risk
Effective adaptation demands assessment of future climate change within the context of organisational planning horizons and in accordance with decision-making timescales. Future risks should form part of the corporate risk register and should consider risks facing delivery of overall business functions plus operational delivery of any relevant services, health and safety provisions for staff and others, asset management, infrastructure design and integrity. Please include references and links to risk assessments that cover **future** climate change risks and note key threats and opportunities. A number of tasks within the Framework support assessment of future risks, including:

UC3A Explore future change by developing scenarios and/or storylines for climate impacts
Climate projections provide a range of possible future climates to understand potential impacts. It is also important to consider how changes in socio-economic conditions could alter our vulnerability and influence our adaptation responses. The use of scenarios and storylines approaches enable you to explore a range of possibilities under future conditions.

UC3B Undertake strategic climate change risk assessment
A strategic risk assessment is used to evaluate climate risks across your organisation or for key service / asset portfolios. This strategic 'scan' helps to understand the changing likelihood and consequence of a range of potential risks for your organisation. It enables you to prioritise climate risks, allowing you to better focus limited resources.

UC3C Undertake project-level risk assessment
A project-level risk assessment focuses on risks to a specific project, policy, asset, or location. It is typical where risks are identified for a core service, function or major investments/assets. The narrow scope enables an appropriately detailed risk analysis.

4(b) What arrangements does the body have in place to manage climate-related risks?

This concerns any **strategic plans, policies and actions** relating to internal functions and wider activity to manage current and future climate risk. Adaptation is a long-term challenge that requires strategic planning and implementation to achieve outcomes. The Planning and Implementation capability helps identify, appraise and implement adaptation actions that can help manage climate related risks. Provide details of how the current and future climate risks identified through risk assessments (see question 4a) are managed. These could be presented through climate change risk management procedures or strategies, adaptation action plans or any adaptation policies and actions included across policy areas. The response could include information about:

- a climate change adaptation strategy or action plan to manage climate risks; or
- any strategies, plans, or policies that include climate change adaptation. Relevant information can cover many policy areas including business continuity, asset management, infrastructure, biodiversity, forestry, flood risk management, land use, development, regeneration, and emergency planning.

Your response need not link directly to the information provided in Q4a. For example, climate change adaptation policies and actions that are not currently linked to a specific risk assessment can be included. The following tasks support the development of adaptation strategies, plans and policies to manage identified risks and take advantage of any opportunities.

Supporting Framework tasks include:

PI2C Develop an initial adaptation strategy and action plan
For many organisations, an initial adaptation strategy and action plan can act as a catalyst for raising awareness and resourcing further adaptation work. At this stage, the focus will mostly be on setting strategic objectives and capacity building initiatives.

PI3C Develop a comprehensive adaptation strategy and action plan
A 'comprehensive' adaptation strategy and action plan draws together knowledge of climate risk and appraised adaptation options, and translates your strategic objectives into practical action. It should coordinate and integrate adaptation into relevant projects, policies and plans across your organisation and with partners.

PI4A Adopt an ongoing adaptive management cycle for adaptation planning
An adaptive management cycle is a flexible, iterative approach for decision-making when faced with uncertainty, complexity and changing conditions – and well suited to climate adaptation. Effective learning and evaluation informs adjustments to strategies and actions.

4(c) What action has the body taken to adapt to climate change?

The body may wish to make reference to the Scottish Climate Change Adaptation Programme[5] ("the Programme").

Provide a summary of adaptation related activity undertaken in the reporting period. This clarifies how proactive the organisation has been in taking action beyond producing plans and strategies to address risks. Responses should include actions that fall under one or other of:

- Building adaptive capacity, or
- Delivering adaptation actions

Building Adaptive Capacity
This covers awareness raising, training and planning action e.g. with partners. Examples are:

- raising awareness of the need to adapt among staff, customers and stakeholders
- training on how to adapt to climate change
- conducting or commissioning risk assessments
- developing policies and plans to address climate risks, for example through local planning and place-making
- partnerships /projects with others that increases understanding of shared climate risks and joint actions needed to address these.

[5] This refers to the programme for adaptation to climate change laid before the Scottish Parliament under section 53(2) of the Climate Change (Scotland) Act 2009 (asp 12). The current version is "Climate Ready Scotland: Second Scottish Climate Change Adaptation Programme 2019-2024" Scottish Government, September 2019.

Delivering Adaptation Action
This is delivery of actions that increase organisational resilience and the ability to adapt to future climate change. Examples are:

- Providing/ improving green infrastructure (e.g. street trees, high quality green spaces, green roofs/walls) that reduces flooding, urban heat island effects and supports nature.
- Adopting natural flood risk management practices and/or managing coastal realignment.
- Embedding climate change adaptation in the design and development of new assets/ buildings/ infrastructure/ public space.
- Retrofitting existing buildings, assets and the public realm to increase climate resilience.
- Applying technological/engineering solutions, e.g. measures to minimise impacts of heavy rainfall, overheating and severe weather on estate; flood prevention infrastructure and measures to reduce the risk of landslides impacting transport services and networks.
- Further examples of adaptation action can be found in the Community Adaptation Actions briefing note and the Climate Ready Places resource.

The **Planning & Implementation** capability of the Framework supports identifying, appraising, monitoring and evaluating adaptation actions. Relevant tasks include:

PI2B Identify a range of potential adaptation actions
As you increase awareness of climate impacts, you need to start planning an adaptation response. Compile options for actions that your organisation could take – either alone or with partners. It is important to consider a wide range of actions, both short- and long-term, easy and difficult.

PI2D Take action to deliver adaptation
Your organisation should be able to take early action on adaptation by building upon existing projects or implementing no-regret / quick-win measures. These help raise the profile of adaptation – building internal support and helping to spur further action.

PI3D Implement a programme of adaptation actions
Your organisation should now be ready to implement a range of prioritised adaptation actions, with appropriate resources allocated. The actions should contribute to achieving your adaptation outcomes, with suitable monitoring and evaluation to learn from experience.

4(d) Where applicable, what progress has the body made in delivering the policies and proposals included in the Programme?
The public sector has a key role in building Scotland's climate resilience and public bodies have a statutory duty to help deliver the current Programme. There are two options for responding to this question depending on whether the organisation is named as an owner of one or more policies identified in the seven Programme outcomes:

Owners of a current policy or proposal - for the purposes of PBD reporting, current policy owners are considered to be:

Food Standards Scotland
NHS National Services Scotland
Scottish Government
Transport Scotland
Historic Environment Scotland
Scottish Fire and Rescue Service
Scottish Water
NatureScot
Scottish Forestry
SEPA

Please provide an **update on policy delivery** (for each relevant policy) within the reporting period. Provide any relevant management information that can show contribution to outcomes and sub-outcomes[6].

All other organisations - please describe how the organisation is **contributing**[7] to delivering programme outcomes by:

- stating what outcome(s) or sub-outcome(s) your organisation is contributing to and how (e.g. describe the contribution and any specific activity or interventions undertaken during the period);
- providing any relevant management information e.g. indicators or other evidence that shows contribution to outcomes and sub-outcomes.

4(e) What arrangements does the body have in place to review current and future climate risks?

Adaptation is an iterative process and should be reviewed regularly. Please provide details of any measures or systems that are in place to ensure that climate risks are reviewed and responded to on a regular basis. This may include review timescales for risks assessments provided under question 4a or details of review periods for strategies, plans and policies specified under question 4b. This information is useful in determining whether there is organisational capacity and commitment to assess and manage climate risks regularly. Relevant tasks in the Framework include:

UC4A Mainstreaming of climate change risk assessment

Your organisation routinely undertakes strategic and project-level climate change risk assessment, as appropriate within a wider risk management framework (i.e. not just climate). You will ensure that there is senior ownership of key risks and that these are effectively - and creatively - communicated within your organisation.

PI4A Adopt an ongoing adaptive management cycle or adaptation planning

An adaptive management cycle is a flexible, iterative approach for decision-making when faced with uncertainty, complexity and changing conditions – and well suited to climate adaptation. Effective learning and evaluation informs adjustments to strategies and actions.

4(f) What arrangements does the body have in place to monitor and evaluate the impact of adaptation actions?

Monitoring and evaluation (M&E) of climate change adaptation is key to ensuring adaptation work is current and effective. This provides insight into the impact of adaptation work and how longer-term adaptation planning is progressing.

Adaptation M&E aims to assess the benefits and outcomes of the action, project or initiative in question. The Framework is useful for considering key stages in a broader adaptation process for your organisation and the Benchmarking Tool can be used as a component of your process based M&E. Additional information on how organisations have benchmarked in practice can be found via case studies on Forestry and Land Scotland and Aberdeenshire Council. The M&E resource section on the Adaptation Scotland website links to international best practice and guidance. M&E considerations are implicit for all tasks within the Framework.

[6] The Scottish Government intends trialling use of this information to inform the statutory annual progress report to Parliament on SCCAP2 to be laid by end-May 2023. It is hoped that this will reduce reporting burdens on public bodies and will be reviewed.

[7] Contributing to outcomes includes improving resilience of public service delivery in a changing climate, or broader activities to build the resilience and adaptability of others (including communities, natural environment, economy and infrastructure).

4(g) What are the body's top 5 climate change adaptation priorities for the year ahead?
This helps to convey the type and scale of action that the organisation considers crucial in planning for climate change adaptation in the year ahead. Examples may cover work being carried out by the organisation and/or being delivered in partnership. Provide details of climate change adaptation priorities for the coming year. This may include assessing current or future climate risks, implementing adaptation actions or progressing M&E.

> **PI2A Define a vision and outcomes for adaptation**
> Adaptation is a long-term strategic challenge that you will need to align with your organisation's purpose. You should develop a 'climate ready' vision and define adaptation outcomes that allow you to strategically plan an effective adaptation response.

Resources to support completion of this section.

Part 5: Procurement

Sustainable procurement is the process by which bodies make decisions on purchasing utilities, services and resources to maximise benefits and minimise impacts on the environment. Sustainable procurement should help organisations assess resource purchase and use in relation to whole-life costings, origin of materials, operating costs and end-of-life options.

Under the Procurement Reform (Scotland) Act 2014, public bodies who spend over £5m per annum, are required to publish a Procurement Strategy setting out how their procurement activities are compliant with the Sustainable Procurement Duty. As the Sustainable Procurement Flexible Framework is covered elsewhere, this part of the report seeks information on how the organisation's procurement policies and activities contribute to compliance with climate change duties. Further information on public sector sustainable procurement, including tools and resources, is available on the Scottish Government Sustainable Procurement website.

Guidance specific to climate change is available at:

- https://sustainableprocurementtools.scot/index.cfm/guidance/climate-change/
- https://www.procurementjourney.scot/additional-resources/climate-emergency
- https://www.gov.scot/publications/public-procurement-taking-account-of-climate-and-circular-economy-considerations-3-2022/

Public bodies are required to prepare an Annual Procurement Report to demonstrate alignment between procurement activity and the organisation's Procurement Strategy, including compliance with the Sustainable Procurement Duty. Public bodies should engage with procurement colleagues and refer to their organisation's Annual Procurement Report when preparing the Procurement section of their Climate Change Report.

5(a) How have procurement policies contributed to compliance with climate change duties?
Report how sustainable procurement policies:

- Contribute to **carbon emission reductions** (climate change mitigation). For example, specific references or objectives to reduce greenhouse gas emissions.
- Contribute to **climate change adaptation**. For example, specific reference to dealing with climate impacts or building resilience to climate change.

- Contribute to **acting sustainably.** For example, any social, environmental or economic impacts such as policies contributing towards air quality; resource efficiency; jobs / skills / engagement with small businesses; green economy; community benefits.
- It is **not suffice to simply state that a policy or strategy exists or that the body complies with the Sustainable Procurement Duty.** At a minimum, high-level policy objectives should be stated, giving context to the procurement activities reported in question 5b. Commenting on how the policy is used, for example who is responsible for ensuring it is implemented and how often it is reviewed.
- It is good practice to identify specifically **how** procurement policies are contributing to reducing emissions and adapting to climate change. Evidence of impact on emissions reduction and adaptation outcomes is also useful.

5(b) How has procurement activity contributed to compliance with climate change duties?

Detail specific procurement activities within the reporting year that contributed to positive action on climate change mitigation and/or adaptation. Include any measurable impacts that sustainable procurement activities have had in reducing emissions, adapting to climate change or addressing broader sustainability issues. Include specific information on contracts or procurement activities during the reporting year, demonstrating how the procurement policy is applied to operational activities in order to meet policy objectives.

Resources to support completion of this section.

Presentation and slides from breakout session on procurement facilitated by the Scottish Government, SSN Spring Conference 2022.

Part 6: Validation & Declaration

Demonstrating internal and/or external validation is important in order to ensure confidence in the quality of the data and information provided in annual reports. Report validation is good business practice enabling risk management of inaccuracies or inconsistencies that might otherwise result in legal challenge or reputational damage. There is no statutory validation requirement and any of the following methods are currently acceptable:

6(a) Internal validation process

Organisations should, at a minimum, undertake a robust internal validation exercise when producing annual reports, including validation of raw data and sources of contributing information. Internal validation may be undertaken by an internal audit team or senior manager and should consider the following:

- Was a project leader identified for the purposes of coordinating data compilation for the report?
- Was the report created using a verified process for data gathering and verification including data security measures?
- Was the report and/or any of the data reviewed and signed off at senior level?
- Was the completed report reviewed before submission by an individual with responsibility for auditing or validation?

6(b) Peer validation process

Peer validation is a review **conducted by another organisation** that produces an annual PBCCD report and is conversant with reporting requirements. This provides a sense check of the report by an

individual(s) with expertise or knowledge relating to data requirements and should ideally be someone familiar with the functions and activities of the organisation. It is also an opportunity to improve knowledge sharing and evolve good practice. A peer review may range from a high-level sense check of the report to a comprehensive data validation exercise. Please detail:

- the section(s) of the report that were peer reviewed
- the reviewing body and role of the person(s) undertaking the review
- key aspects of the review process.

6(c) External validation process

External validation is undertaken by an independent third party such as a consultant or auditor. Examples are:

- 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.
- Any process or data validated through external audit or reporting requirement by a Government body e.g. CRC reporting etc.
- Any informal external validation process (regarding information contained in this report) that the organisation voluntarily submits to.

6(d) No Validation undertaken

If no validation has been undertaken, indicate this in the column and enter the reason why.

6(e) Declaration

This section **must** be dated and signed prior to submission. Reports cannot be accepted unless sign-off is evident for the relevant reporting period. Sign-off should be by someone senior to the Lead Reporter or report co-ordinator, ideally with corporate responsibility for ensuring compliance with climate change duties.

Resources to support completion of this section.

Part 7: Recommended Reporting - Reporting on Wider Influence

What is 'Recommended Reporting'?

This section of the template enables reporting on the wider influence of the organisation in reducing emissions, adapting and acting sustainably in the exercise of its duties, roles and responsibilities; particularly when engaging with others through place-based or regional approaches, community and partnership activities and initiatives not mentioned elsewhere in the report. There is **no mandatory requirement** for public sector bodies to complete this section

Why have a 'Recommended Reporting' section?

The influence of public sector bodies goes much further than their corporate estate and it is important to capture this. Additionally, following consultation on the 'required' reporting template, many professionals in the public sector indicated that they would like the opportunity to document achievements beyond addressing corporate emissions and not lose reporting best practice adopted for pre-existing sustainability and climate change reports. The Recommended Reporting section has been

designed to capture this important information and enable good practice to be documented and shared between public bodies.

1 What are total area-wide and per capita emissions?

Local Authorities only: This data will be auto-populated with BEIS data when the corresponding Local Authority and dataset are selected from the dropdown lists.

All other public bodies: Provide data for activities that influence emissions beyond the corporate estate but that are not reported in Part 3. Give a description in the comments box.

2(a) Targets

Provide information on targets set to reduce overall emissions and/or emissions in different sections of the Climate Change Plan. Table 3 in question 2b asks for more detail on savings, finances etc. concerning targets listed here.

2(b) Does your body have an overall mission statement, strategies, plans or policies outlining ambition to influence emissions beyond your corporate boundaries? If so, please detail this in the box below.

Strategy or action plan information should be added here e.g. details of local transport strategies, local development plans etc. that include information related to influencing emissions reduction beyond the corporate boundary. Please include relevant links also.

3 Policies and Actions to Reduce Emissions

Table 3 enables capture of more detailed information on policies and actions developed to reduce emissions, both retrospectively and proposed. This enables information to be obtained on the cumulative impact of policies and actions. Do not include corporate/internal projects listed in section 3 e.g. reducing office paper waste or improvements in street lighting.

4 Partnership Working, Communications and Capacity Building

This question aims to identify good practice and demonstrate links between public sector agencies. It is designed to build a national picture of the role that community, public and private sector partners play in delivering policies and actions to help meet national targets.

Resources to support completion of this section.

Annex 1: Legislative Context and Purpose of PBCCD Reporting

Legislative Context

Part 4 of the Climate Change (Scotland) Act 2009 introduced Public Bodies Climate Change Duties concerning:

- **Mitigation - reducing greenhouse gas emissions**
- **Adaptation - adapting to the impacts of a changing climate**
- **Acting Sustainably - sustainable development as a core value**

Mitigation: In exercising their functions, public bodies must act in the way best calculated to contribute to delivery of the Act's greenhouse gas emissions reduction targets. The Climate Change (Duties of Public Bodies: Reporting Requirements) (Scotland) Order 2015 took effect in November 2015 as secondary legislation made under the Climate Change (Scotland) Act 2009. The Order sets out reporting requirements, lists those public bodies required to report every year ("major players") and details the standard climate change reporting template. The Climate Change (Duties of Public Bodies: Reporting Requirements) (Scotland) Amendment Order 2020 sets out additional requirements taking effect for reporting periods commencing on or after 1 April 2021 wherein annual reports will also include:

- where applicable, the body's target date for achieving zero direct emissions of greenhouse gases, or such other targets that demonstrate how the body is contributing to Scotland achieving its emissions reduction targets;
- where applicable, targets for reducing indirect emissions of greenhouse gases;
- how the body will align its spending plans and use of resources to contribute to reducing emissions and delivering its emissions reduction targets;
- how the body will publish, or otherwise make available, its progress to achieving its emissions reduction targets; and
- where applicable, what contribution the body has made to helping deliver Scotland's Climate Change Adaptation Programme.

Scottish Government guidance on the interpretation and application of these additional requirements is due to be published during 2021.

Securing a green recovery on a path to net zero: climate change plan 2018–2032 Update to Scotland's 2018-2032 Climate Change Plan sets out the Scottish Government's pathway to ambitious new emission reduction targets introduced, on advice from the Committee on Climate Change, by the Climate Change Act 2019 which requires net-zero emissions by 2045 and 75% and 90% reduction by 2030 and 2040 respectively (compared to 1990).

Adaptation: While public sector bodies have variable degrees of influence in relation to adaptation, all public bodies need to be resilient to future climate risks and ensure business continuity for service delivery and the exercise of functions. In exercising their functions, public bodies must act in the way best calculated to deliver any statutory adaptation programme. Scotland's first statutory Climate Change Adaptation Programme (SCCAP), was published in 2014. The current programme, Climate Ready Scotland: climate change adaptation programme 2019-2024 establishes Scottish Government objectives, policies and proposals to tackle climate change impacts, informed by the second UK Climate

Change Risk Assessment (CCRA), published in 2017. The UK Government is required, under the 2008 Climate Change Act, to publish a CCRA every five years. The third CCRA is due in 2022 and will be based on the Independent Assessment of UK Climate Risk and national summaries, including the National Summary for Scotland that assesses 61 climate change risks and opportunities for Scotland.

Climate Ready Scotland aims to help drive and support adaptation activity including collaboration with organisations that deliver public services; that manage Scotland's natural environment; that develop social and economic policy; or that work within communities. It details the role of specific public bodies in delivering adaptation action in relation to a range of policy outcomes. The Scottish Government funds Sniffer to deliver the Adaptation Scotland programme which offers guidance and support to help organisations, businesses and communities prepare for, and build resilience to, the impacts of climate change.

Acting Sustainably: This places a requirement on public bodies to act in a way considered most sustainable. This is about ensuring that action on climate change is framed by wider sustainable development objectives. The United Nations Sustainable Development Goals (SDGs) are 17 'global goals' and targets that are part of an internationally agreed performance framework. All countries are aiming to achieve these goals by 2030.The First Minister committed Scotland to the SDGs in July 2015. National outcomes described in Scotland's National Performance Framework (NPF) are aligned with the SDGs and national indicators help track progress on achieving the outcomes. There are 81 indicators covering health, wellbeing, social, cultural, economic and environmental issues. Those of particular relevance in respect of PBCCD include:

- Scotland's Carbon Footprint
- Greenhouse Gas Emissions
- Natural Capital
- Energy from Renewable Sources
- Waste Generated
- Biodiversity
- Journeys by active travel
- Quality of Public Services
- Influence over Local Decisions

Purpose of Reporting

Reporting is intended to help with PBCCD compliance, engage leaders and encourage action.
The main aims are to:

- drive continuous improvement, to better inform policy and action, and to demonstrate and share good practice and progress.
- consolidate a range of reporting currently taking place across the public sector major players, to reduce reporting fatigue and to improve consistency and clarity of reporting.
- ensure long-term commitment and consistency on climate change reporting.
- link reporting to the provision of better targeted support provided by Scottish Government and its partners.
- align public sector reporting with national level reporting and policy development.

Key benefits of reporting include:

- increasing public sector accountability and transparency and demonstrating exemplary behaviour with respect to addressing climate change and sustainability issues.
- improving decision making and strategic planning and helping identify opportunities for financial efficiencies and cost savings by linking forward-looking targets with performance indicators.
- informing analysis of historical and comparative data to help identify trends in business response and performance in addressing climate change and sustainability issues.
- encouraging leadership and engaging senior management in climate change action and capacity building.
- integrating climate change objectives into corporate business plans and embedding climate change/sustainability requirements in all departments.
- establishing a climate change reporting hierarchy and mainstreaming climate change as part of organisational governance and management processes.

Recommended Reporting: Reporting on Wider Influence

The recommended reporting section concerns functions that public sector major players have in influencing action by others in addressing climate change and supporting Scotland's efforts on climate change mitigation, adaptation and broader sustainably measures beyond their estate.

Recommended reporting provides scope for all major players to report on activities that contribute to the delivery of Scottish policy on emissions reduction and wider environmental and sustainability issues.

Reporting action on local area emissions in this section is particularly relevant to local authorities and Community Planning Partnerships (or local sustainability/climate change/environmental partnerships). The policies and measures section is aligned with corresponding chapters of the Climate Change Plan.

Organisations with small corporate footprints may play a major role in influencing responses and sustainable actions by others, through for example funding, regulating, permitting or other similar functions, services or partnership activities.

Annex 2: Required Reporting – Tools and Resources

A range of programmes and agencies offer support to Scotland's public sector in understanding and implementing climate change duties. Some of the key providers and sources of further support and information, including online tools, recognised guidance and standards to help with reporting are detailed below.

Embedding, Learning & Engagement	
ISM and Low Carbon Behaviours	Framework for understanding and influencing factors that affect behaviours and decision-making by considering individual, social and material realms holistically. (The Scottish Government/SSN)
Part 1: Governance Management and Strategy	
Climate Change Assessment Tool	Downloadable spreadsheet and materials that outputs a performance rating and action plan based on questions covering main sections of the template. Can be repeated annually to assess progress. (Resource Efficient Scotland)
Part 3: Corporate emissions, targets and project data	
GHG Protocol Corporate Accounting and Reporting Standard	International standard providing requirements and guidance for organisations preparing a corporate GHG emissions inventory. (World Business Council for Sustainable Development and World Resources Institute)
Environmental Reporting Guidelines: mandatory GHG emissions reporting	Guidance on GHG reporting compliance under the UK Climate Change Act 2008. (UK Government)
Carbon Footprint and Project Register Tool	Spreadsheet based tool designed for supporting completion of Part 3 of reports re emissions calculation, project savings and progress against targets. (Zero Waste Scotland/SSN)
Greenhouse Gas Conversion Factors	Historic record of UK government annual conversion factors stretching back to 2002. Downloadable spreadsheets in range of formats. (BEIS)
Savings Finder (resource efficiency report)	Online questionnaire producing free report highlighting potential water, energy and raw material costs savings (Zero Waste Scotland)
Part 4: Adaptation	
Scotland Adapts: A Capability Framework for a Climate Ready Public Sector	The Adaptation Capability Framework identifies four capabilities that every public organisation will need to adapt to climate change, providing step-by-step tasks to guide your adaptation. (Adaptation Scotland)
Climate change indicators and trends	Suite of indicators and narratives giving context to potential risks and impacts in relation to Scotland's natural environment, built environment and infrastructure networks and society (ClimateXChange)
Part 5: Procurement	
Public Sector Procurement	Public sector spend on goods and services (>£11 bn/yr) provides an excellent platform to "deliver procurement that improves public services for a prosperous, fairer and more sustainable Scotland." (The Scottish Government)
Sustainable Procurement Duty	Section 9 of Procurement Reform (Scotland) Act 2014, places sustainable and socially responsible purchasing at the heart of the process (The Scottish Government)

Annex 3: Recommended Reporting (Part 7) – Tools and Resources

Further Support and Guidance	
UK local authority and regional carbon dioxide emissions national statistics: 2005-2018	UK local authority and regional estimates of carbon dioxide emissions Full dataset and subsets (Department for Business, Energy & Industrial Strategy)
UK Emissions statistics Frequently Asked Questions	Information on main reports, industry sector definitions, methodologies and other statistical queries (Department of Energy and Climate Change)
Securing a green recovery on a path to net zero: climate change plan 2018–2032 - update	Update to Scotland's 2018-2032 Climate Change Plan sets out the Scottish Government's pathway to new and ambitious targets made by the Climate Change Act 2019. It is a key strategic document on a green recovery from COVID-19.
Covenant of Mayors for Climate and Energy	Information, news and support concerning funding and adoption of Sustainable Energy and Climate Action Plans as part of global initiative (Covenant of Mayors)
Global Protocol for Community-Scale Greenhouse Gas Emission Inventories	Measuring emissions, building more effective emissions reduction strategies, setting measurable and more ambitious emission reduction goals, and tracking progress at city/region/community scales. (World Resources Institute, C40 Cities Climate Leadership Group & ICLEI)
Climate Action Planning Resource Centre	Range of resources and tools to support city climate planners in process of delivering action consistent with the objectives of the Paris Agreement. (C40 network of megacities)
PAS 2070 – Specification for the assessment of greenhouse gas emissions of a city	International method for quantification, attribution and reporting of city-scale emissions to identify key sources, drivers and more efficient supply chains. (British Standards Institute)

Annex 4: Glossary

Term	Definition
Adaptation	Increasing resilience to a changing climate
Base year	The year used to measure progress against targets
Business travel	Travel undertaken by employees to carry out operational functions
CCAT	Climate Change Assessment Tool developed by Resource Efficient Scotland programme delivered by Zero Waste Scotland
Fleet	Vehicles owned and operated by your body
Footprint	Everything included within your reporting boundary
FTE	Full time equivalent (employees or students)
Greenhouse Gas Protocol	The Greenhouse Gas (GHG) Protocol, developed by World Resources Institute (WRI) and World Business Council on Sustainable Development (WBCSD), sets the global standard on how to measure, manage, and report greenhouse gas emissions.
LULUCF	Land Use, Land Use Change and Forestry
Major player	Organisation deemed to have significant influence in Scotland
Mitigation	Reducing emissions is referred to as climate change mitigation
Outside of scopes	Emissions attributed to the burning of biomass and other biofuels
PBCCD	Public Bodies Climate Change Duties
Recommended Reporting	Climate Change Reporting on wider influence of public body i.e. reporting on emissions beyond estate boundary
Renewable electricity	Electricity generated from naturally replenishing resources e.g. feedstock, sunlight, wind, tidal etc.
Renewable heat	Heat generated from naturally replenishing resources e.g. feedstock, sunlight, wind, tidal etc.
Reporting boundary	The list of emission sources the body chooses to measure over a reporting period e.g. gas, electricity, waste etc.
Reporting metric	Unit of measurement used to monitor, quantify or report on the consumption of a resource or service provided
Required reporting	Minimum reporting required by all major player public bodies
SCCAP	Scottish Climate Change Adaptation Programme
Scope 1 emissions	Direct emissions from sources owned or operated by the body
Scope 2 emissions	Indirect emissions from the consumption of purchased electricity, steam or power generated outwith the body
Scope 3 emissions	Indirect emissions that are a consequence of the operations or services of a public body