

Carbon accounting tool for humanitarian organizations

Specifications



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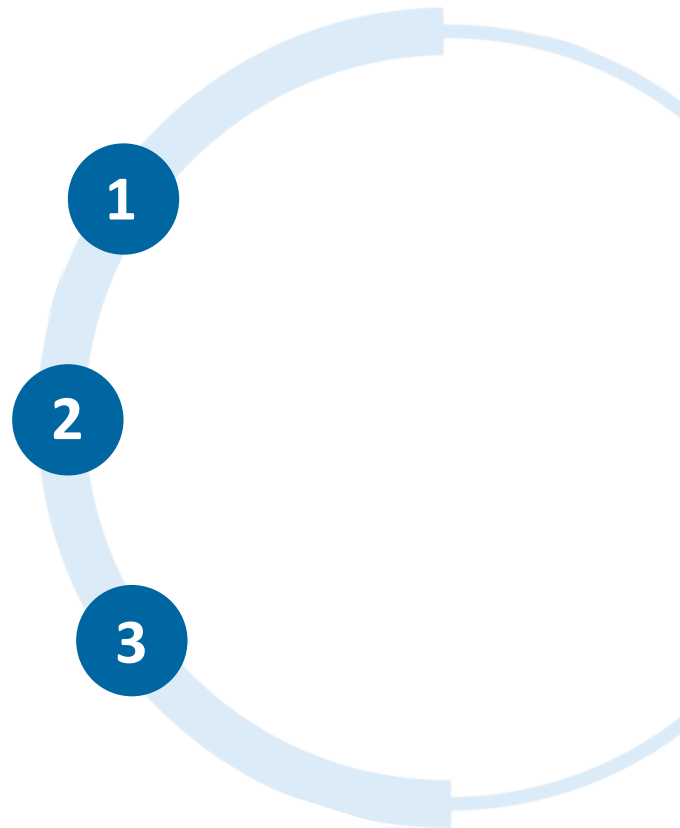
Context and objectives of the tool

Context of the project

Climate change has a direct impact on humanitarian activities enhancing the need for immediate support in areas where humanitarian organizations operate (natural catastrophes, food insecurity, displacement)

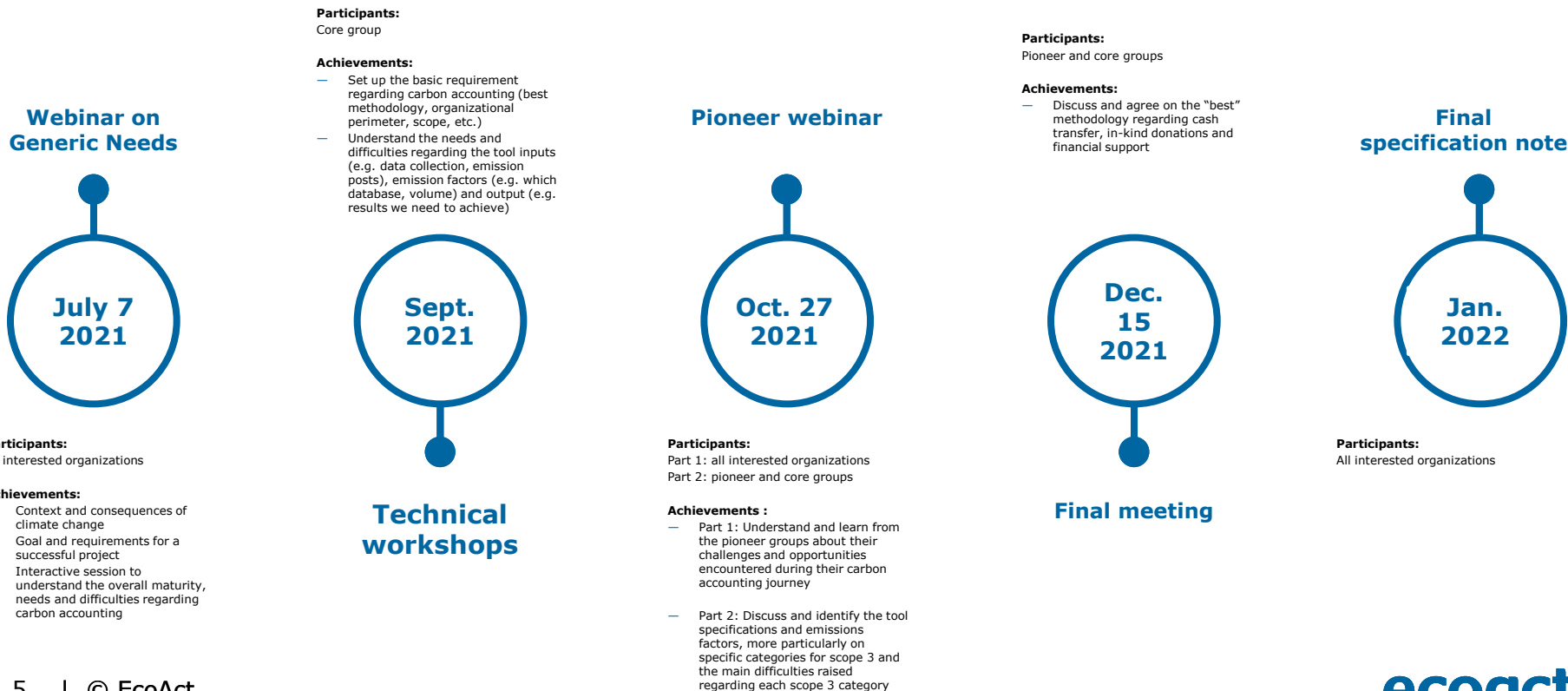
The implementation of a carbon accounting tool reflects the collective and urgent need for actions to mitigate climate change

The importance of the collective intelligence was identified, to agree as a sector, on the carbon accounting specifications, in order to create the tool. More than 20 organizations took part in the process to find the best specifications for the humanitarian sector.



Timeline of the project

Phase 1: Building the specifications for the humanitarian sector



Objectives of the tool

Objectives of the tool

1. Build a tool that is practical, where each organization can understand their sources of emission, compare their results, and build efficient reduction actions with less reliance on external agencies
2. Build a tool that can evolve with time, with specific methodologies applied to the humanitarian sector (data collection processes improvement, increasing EF)

Strengths of the tool

- ▶ Compliance with the [GHG \(Greenhouse Gas\) protocol](#) methodology and guidance
- ▶ Emission factors based on recognized databases

Deliverables

- ▶ PDF presentation of the tool's features (January 2022)
- ▶ The tool itself (mid 2022)

Context and objectives of the tool

Carbon reporting practices

Carbon footprint methodology

EF Database

Organizational perimeter

Operational perimeter

Temporal perimeter

Spatial perimeter

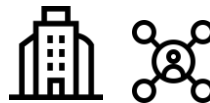


GREENHOUSE
GAS PROTOCOL

All GHGs



International &
recognized databases



Global



Scopes 1, 2, 3



1 full year (but data
collection should be
done as frequent as
possible)



International

Context and objectives of the tool

Carbon reporting tool objectives

Objective of the tool



Flexible and evolving tool

Level of information



Mix of detailed and generic Emission Factors (EF) for some categories

Data format



Ability to accept various data formats (physical, financial)

Data output



Ability to get results by operational sector, global

Visualisation of the results



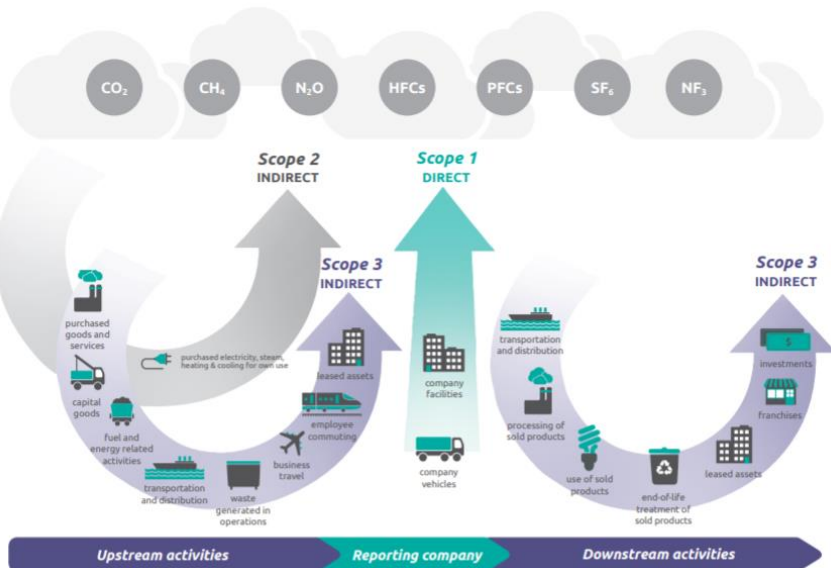
Visual charts and tabs

Other specifications



Include reduction KPI (per capita / FTE)
To be discussed with the main donors

GHG Protocol categories



Legend

- Relevant for the humanitarian sector
- Not relevant for the humanitarian sector

Scope	#	Emission categories
Scope 1	1-1	Direct emissions from stationary combustion sources
	1-2	Direct emissions from mobile combustion sources
	1-3	Direct emissions from processes
	1-4	Direct fugitive emissions
Scope 2	2-1	Indirect emissions from electricity consumption
	2-2	Indirect emissions from steam, heat and cooling consumption
Scope 3	3-1	Purchased Goods and Services / In-kind donations / Cash transfer / Financial Support (upstream emissions)
	3-2	Capital Goods
	3-3	Fuel & Energy related to activities Not included in scope 1 & 2
	3-4	Upstream transportation and distribution
	3-5	Waste generated in operations
	3-6	Business travel
	3-7	Employee commuting
	3-8	Upstream leased assets
	3-9	Downstream transportation and distribution
	3-10	Processing of distributed products
	3-11	Use of distributed products
	3-12	End-of-life treatment of distributed products
	3-13	Downstream leased assets
	3-14	Franchises
	3-15	Investments
	3.1 bis	In-kind donations / Cash transfer / Financial Support (downstream emissions)

Features of the tool

General characteristics

Perimeters

Calculation methodologies

Results

- ▶ **Language:** developed in English at first. Can be translated to other languages.
- ▶ **Graphic charter:**
 - Color: same colors as in the operational perimeter slides (e.g. energy in red)
 - Font: Calibri
- ▶ **Structure of the tool:**
 - 1 Excel file with tabs:
 - General information (1);
 - Emission categories (see operational scope for breakdown of categories and sub-categories);
 - Results (1);
 - Graphs (1);
 - Emission factors (1);
 - Lists for drop-down (1);

▶ **Input:**

- List in cells intended for each humanitarian organizations to insert its own classification
- As the tool will need to be flexible, it will be important to give the possibility to enter data with different options of unit for all data (physical or financial)
- For each data collected, a data quality index will be asked to precise the degree of certainty of the calculation. The user will have 4 level down-down options. The first one (quality 1) corresponds to the best quality data available and the last one (quality 4) corresponds to a value with calculations or extrapolations

▶ **Emission Factors (EF):**

- The EF tab will be evolutionary, the first database will be made with the concatenation of several tools (pioneers)
- The uncertainty of the EF and the database will be specified for each of them
- The EF will be decomposed as much as possible for the different stages (production, transport and end of life)

▶ **Output:**

- Results will be presented by GHG categories and by the organization's own classification (see Inputs)
- Two additional scores: completeness score and quality score (see result tabs)
- Indicators: per FTE (Full-Time Equivalent), m2 & overall budget/expenditures

Data quality index

- ▶ The methodology sheet will provide a guidance on how enter the data quality index. For each data item, a data quality index must be chosen by the user to establish the degree of certainty of the calculation. The user will be asked about data quality through a 4-level drop-down list: quality 1, quality 2, quality 3, quality 4. Quality 1 corresponds to the best quality data available and quality 4 corresponds to a value with considerable uncertainty. The table below provides some clarifications helping users to decide between data qualities for different data sources:

Quality 1

The data is reliable and precise
e.g. meter reading or kWh usage on the electricity bill

Quality 2

The data is from reliable hypothesis or relevant extrapolations : assumptions are made from a ratio using data / averages from the organization
e.g. data in km for car travels et use an assumption to find the consumption in liters (7,3 liters/100km)

Quality 3

The data is estimated or extrapolated from other available data
e.g. the amount of waste generated for one year is estimated based on the amount of waste generated over a period of one week, extrapolated by multiplying it by the relevant number of weeks in one year

Quality 4

The data is estimated from public numbers or national studies
e.g. the amount of waste generated by employees is estimated based on the national average

❖ Organizational perimeter

- ▶ The **entire organizational perimeter should be covered** in the carbon footprint calculation, i.e.:
 - All sites over which the humanitarian organization has **operational control** (regardless of country of location);
 - At each site, all buildings where the humanitarian organization operates;
 - All internal FTEs of the humanitarian organization and all external FTEs (volunteers) working for the humanitarian organization on the humanitarian organization's sites.
- ▶ The tool does not include any constraining characteristics concerning the organizational perimeter:
 - The tool allows the user to enter the number of FTEs, internal and external;
 - The tool leaves lines available for sites, some of which are empty in case the humanitarian organization moves to new sites. Sites can be deleted simply by clearing the associated rows.

❖ Operational perimeter

The overall agreement reached for the specifications is to include all emission categories for scope 1, 2 and 3, but to further **subdivide the categories** according to their **priority level (priority 1, 2 and 3)** according to:

- ▶ The **importance of each category** with regards to **total GHG emissions** (does this category represent one of the main sources of your GHG emissions?)
- ▶ The **leverage for action regarding** the reduction of GHG emissions (does your organization have leverage for action for this category?)

For **scope 1 and 2**, no important exclusion was raised; the objective is to include at least **95% of all emissions for both scopes**.

❖ Operational perimeter

Scopes 1 & 2: minimum requirement → no important exclusion (less than 5%)

This represents the minimum requirement to calculate a footprint (Priority 1) with other scope 3 categories (see below)

Scope 1

Scope 2

Emission categories	Sub-categories	Definition	Priority level
Energy	Stationary combustion	Combustion of fossil fuels at a facility (e.g., boilers, turbines, process heat)	1
	Mobile combustion	Fuel combustion in owned or operated mobile sources	1
Fugitive	Fugitive emissions	Refrigeration and air conditioning systems, fire suppression systems, and the purchase and release of industrial gases	1
Energy	Purchased electricity	Indirect GHG emissions resulting from the purchase of electricity, steam, heat, or cooling	1

❖ Operational perimeter

Scope 3

Emission categories	Sub-categories	Definition	Priority level
Purchased goods & services	Purchased services	Extraction, production, and transportation of services purchased or acquired by the reporting organization in the reporting year (ex : banking fees, insurance fees, maintenance, etc.) excluding travels (to be reported under the emission cat. Business travels)	1
	Purchased goods	Extraction, production, and transportation of goods purchased or acquired by the reporting organization in the reporting year (excluding fixed assets to be reported under the emission cat. Capital goods)	1
	Cash assistance	Cash transfers (conditional or unconditional) to another humanitarian organization	1/2
	Financial support	Financial transfers made to another nonprofit organization, including humanitarian, but also national organizations, authorities	1/2
	In-kind donations	In-kind donations made to a nonprofit organization, including goods (first and second hand), services, time, and expertise	2/3
Travels	Business travels	Transportation of employees for business-related activities during the reporting year (in vehicles not owned or operated by the reporting organization)	1
	Employee commuting	Transportation of employees between their homes and their worksites during the reporting year (in vehicles not owned or operated by the reporting organization)	1
	Volunteers	Transportation of volunteers between their homes and their worksites during the reporting year (in vehicles not owned or operated by the reporting organization)	2

❖ **Operational perimeter**

Scope 3

Emission categories	Sub-categories	Definition	Priority level
Capital goods	IT equipment	Extraction, production, and transportation of IT equipment purchased or acquired by the reporting organization in the reporting year (smartphones, computer, ..)	1
	Buildings	Extraction, production, and transportation of new buildings purchased or acquired by the reporting organization in the reporting year only (offices, parking,..)	1
	Furnitures	Extraction, production, and transportation of furnitures purchased or acquired by the reporting organization in the reporting year (machines, refrigerator,..)	1
	Vehicles	Extraction, production, and transportation of vehicles purchased or acquired by the reporting organization in the reporting year (cars, moto,..)	1

General
characteristics

Perimeters

Calculation
methodologies

Results

❖ Operational perimeter

Scope 3

Emission categories	Sub-categories	Definition	Priority level
Fuel & Energy (not included in scopes 1&2)	Upstream emissions of purchased fuels	Extraction, production, and transportation of fuels and energy purchased or acquired by the reporting organization in the reporting year, not already accounted for in scope 1 or scope 2 (it will be calculated automatically)	1
	Upstream emissions of purchased electricity		1
	Transmission and distribution (T&D) losses		1
Waste generated in operations	Emissions from end-of-life treatment	Disposal and treatment of waste generated in the reporting company's operations in the reporting year (in facilities not owned or controlled by the reporting organization)	3
Transportation & Distribution (in vehicles and facilities not owned or controlled)	Upstream: products purchased between a company's tier 1 suppliers and its own operations	Transportation and distribution of products or services purchased by the reporting organization in the reporting year between an organization's suppliers and its own operations (in vehicles and facilities not owned or controlled by the reporting organization)	1
	Downstream: including inbound & outbound logistics, and between a humanitarian organization's own facilities	Transportation and distribution of purchased products by the reporting organization in the reporting year between the reporting company's operations and the beneficiaries	1

❖ Operational perimeter

Scope 3

*DP : Distributed Products

Emission categories	Sub-categories	Definition	Priority level
Use of distributed products	Direct use-phase emissions: products that directly consume energy during use	The direct use-phase emissions of distributed products over their expected lifetime (i.e., the scope 1 and scope 2 emissions of end users that occur from the use of: products that directly consume energy (fuels or electricity) during use; fuels and feedstocks; and GHGs and products that contain or form GHGs that are emitted during use)	3
	Indirect use-phase emissions	The indirect use-phase emissions of distributed products over their expected lifetime (i.e., emissions from the use of products that indirectly consume energy (fuels or electricity) during use)	3
Processing of DP*	Emissions from processing, transformation, or inclusion in another product before use	Processing of intermediate products distributed in the reporting year by downstream organizations (e.g., manufacturers)	3
End of life of DP*	Emissions from end-of-life treatment	Waste disposal and treatment of products distributed by the reporting organization (in the reporting year) at the end of their life	3

The tool will let the possibility to select the categories the humanitarian organizations wants / can complete but an explanation will need to be given when excluded: is that negligible or is the data not available..?

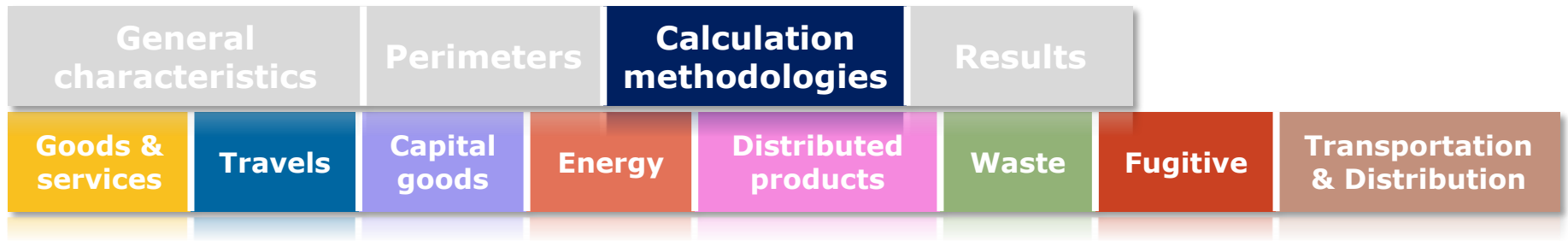
- ▶ The following slides present the characteristics of all the tabs of the tool, starting with the "General information" and "Emission factors" tabs and continuing with the tabs by emission category.
- ▶ These characteristics are described with the following information:
 - **Calculation boundaries (and exclusions)**
 - **Calculation methodology: the raw data** that is requested in each tab in order to calculate the carbon footprint of the emissions item or sub-item in question ("data to be collected") **+ unit of this data;**
 - **Emission factor associated**
 - **Data sources** & databases

Tab « General information »

- ▶ Contains an explanatory note on the tool, a map of greenhouse gas emission items and sub-categories, a list of contributors to the data collection and some generic data to be collected:
 - Number of internal FTEs per site (FTE);
 - Number of external FTEs (volunteers working on humanitarian organizations sites per site) (FTEs);
 - Average number of days worked in the year per FTE (d/FTE/year);
 - Annual budget of humanitarian organizations (€);
 - A list to be completed by the humanitarian organization for its own categorization.

Tab « emission factors »

- ▶ No specific data needs to be collected by the user in this tab, as the emission factors (EFs) have been filled in by the tool's developer
- ▶ The EFs can however be updated directly in this tab
- ▶ Columns:
 - EF category;
 - Name of EF;
 - Values for scopes 1, 2 and 3 and total;
 - Values including several stages (production, transport and end of life) when possible;
 - EF Unit;
 - Uncertainty of EF;
 - Source of EF.



► **Methodology:** GHG Protocol

► Columns present in the tabs by emission item:

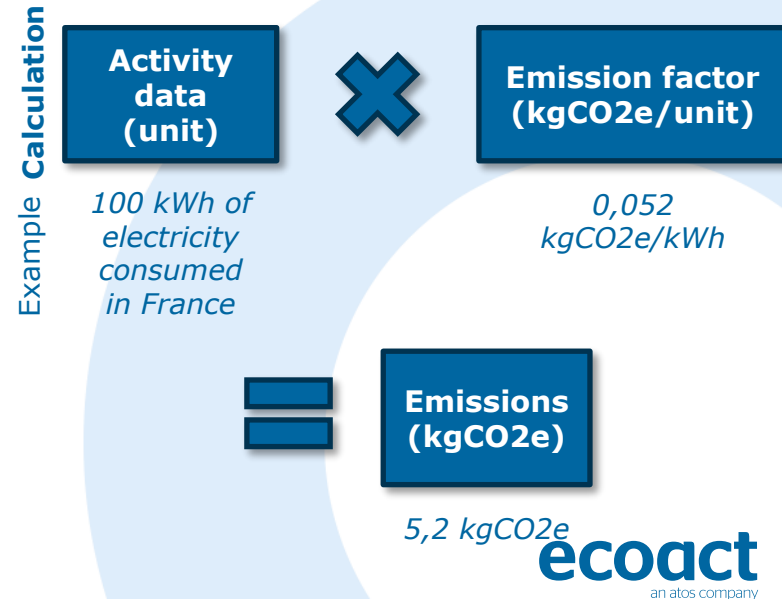
- Scope;
- Data type;
- Value;
- Unit;
- Source;
- Comments;
- Conversion factors (if applicable);
- Converted raw data potentially in several steps (if applicable);
- Emissions factor (kgCO₂e/unit);
- Result (tCO₂e), divided by scope and in total.

To be filled in by the user

To be filled in automatically

Boxes to be filled in by the user are in white, while boxes that are not to be modified by the user are in colour.

► General approach to calculating GHG emissions from a given activity adopted in the tool:



General characteristics		Perimeters		Calculation methodologies		Results	
Goods & services	Travels	Capital goods	Energy	Distributed products	Waste	Fugitive	Transportation & Distribution

- ▶ Collecting data directly from suppliers adds considerable time and cost burden to conducting a scope 3 inventory, so humanitarian organizations should first carry out a screening to prioritize data collection and decide which calculation method is most appropriate to achieve their business goals.
- ▶ As minimum requirement, EcoAct recommends to use one of the two methods of the GHG Protocol that don't require data from suppliers:

●● **Average-data method** – estimates emissions by **collecting data on the mass** (e.g., kilograms or pounds), or other relevant units of goods or services purchased and multiplying by the relevant secondary emission factors (e.g., average emissions per unit of good or service).

●● **Spend-based method** – estimates emissions by **collecting data on the economic value** of goods and services purchased and multiplying it by relevant secondary (e.g., industry average) emission factors (e.g., average emissions per monetary value of goods).

General characteristics		Perimeters		Calculation methodologies		Results	
Goods & services	Travels	Capital goods	Energy	Distributed products	Waste	Fugitive	Transportation & Distribution

- Purchased services
- Purchased goods
- Cash transfer
- In kind donation
- Financial support

Data collected	Unit	Precisions	EF	Database
Expenditure on purchased services	€	<p>The tool will contain empty lines in which the user can enter the data (name and value of the expenditure).</p> <p>A large part of the expenditure must be removed because it is outside the scope or already included in other emission items. These rules will be presented in the tool.</p>	<p>Monetary ratios, in the form of a drop-down list (with a free EF, which the user can select to fill in the carbon intensity of a given provider)</p> <p>Purchasing power parity (PPP), a money conversion rate used to express the purchasing powers of different currencies in common units, will be considered (not mandatory)</p>	ADEME
Number of hotel nights	€ or nights	With the precision of the number of stars	Hotel nights	ADEME

General characteristics		Perimeters		Calculation methodologies		Results	
Goods & services	Travels	Capital goods	Energy	Distributed products	Waste	Fugitive	Transportation & Distribution

Purchased services

Purchased goods

Cash transfer

In kind donation

Financial support

Data collected	Unit	Precisions	EF	Database
Humanitarian products	€ or physical units	This category includes emissions associated with the production of goods and materials, including food, agricultural & fishing equipment, animals, veterinary products, medical equipment, prosthetic technology, construction & sanitation material, internal & external housing, and general & office supplies.	A combination of the spend-based method and average-data method can be used to calculate these emissions, with emissions factors applied for the type of products or materials purchased (see slide 21)	ADEME EcoInvent
Office supply	€ or physical units	This category includes emissions associated with the production of office supply including paper and print	A combination of the spend-based method and average-data method can be used to calculate these emissions. (see slide 21)	ADEME
Water consumption	€ or m3	This category includes emissions associated with the production and treatment of water	Volume of water consumed	ADEME

General characteristics		Perimeters		Calculation methodologies		Results	
Goods & services	Travels	Capital goods	Energy	Distributed products	Waste	Fugitive	Transportation & Distribution

- Purchased services
- Purchased goods
- Cash transfer
- In kind donation
- Financial support

Data collected	Unit	Precisions	EF	Database
Cash transfer	€	Min requirement: Include all related data regarding cash transfer (emission factors are estimated by dividing national consumption-based emissions per capita (kg CO2e/capita) by the GDP per capita (CHF) of each site based on its location	A spend-based method can be used to calculate these emissions	ADEME ppp
In kind donations	€/ units	Min requirements: <ul style="list-style-type: none"> Consider first-hand donations (including the purchase of the goods and the transportation) from financial ratios and use an average for emission factor. Consider second-hand donations the same way as first-hand, the only difference will be included in the EF, which need to exclude the production part. The tool will ask you first if it's a first-hand or second, and automatically adapt the EF according to your choice. 	A spend-based method can be used to calculate these emissions	ADEME

General characteristics		Perimeters		Calculation methodologies		Results	
Goods & services	Travels	Capital goods	Energy	Distributed products	Waste	Fugitive	Transportation & Distribution

- Purchased services
- Purchased goods
- Cash transfer
- In kind donation
- Financial support

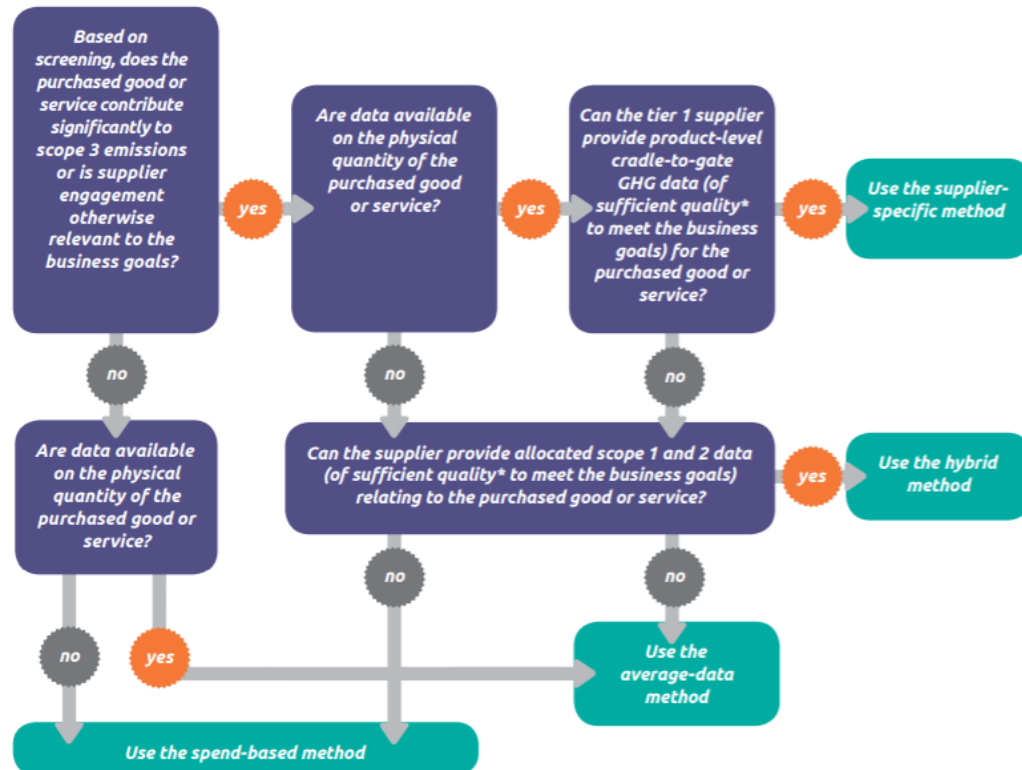
Data collected	Unit	Precisions	EF	Database
Financial support	€	Min requirement: If no carbon footprint is available, estimate the emission based on the amount of financial support (in monetary units) and multiply with an emission factor based on monetary ratios related to the biggest activity of the supported organization.	A spend-based method can be used to calculate these emissions Include a list of global EF (e.g., activity related to human health)	ADEME PPP

General characteristics		Perimeters		Calculation methodologies		Results	
Goods & services	Travels	Capital goods	Energy	Distributed products	Waste	Fugitive	Transportation & Distribution

GHG Protocol decision tree for selecting a method*

Minimum requirements :

- Spend-based method
- Average data method



*More information in the [Guidance](#)

General characteristics		Perimeters	Calculation methodologies	Results			
Goods & services	Travels	Capital goods	Energy	Distributed products	Waste	Fugitive	Transportation & Distribution

Business travels

Employee commuting

Volunteers

Data collected	Unit	Precisions	EF	Database
Quantity of fuel consumed by the humanitarian organization's cars	L or €	There is no need to collect the associated cost if the volume is known.	Petrol (E85) and diesel (B30) or Road transport	ADEME
Vehicle (owned/leased) mileage allowances	Km or €	There is no need to collect the associated cost if the distance is known.	Average car travel	ADEME
Taxi fees	€	N/A	Road transport	ADEME
Travels by plane	Km or €	Data based on the distance average or plane fees	Air transport	ADEME
Vehicle rental fees	€	N/A	Road transport	ADEME
Travels by train	Km or €	There is no need to collect the associated cost if the distance is known.	Mainline trains	ADEME

General characteristics		Perimeters	Calculation methodologies		Results		
Goods & services	Travels	Capital goods	Energy	Distributed products	Waste	Fugitive	Transportation & Distribution

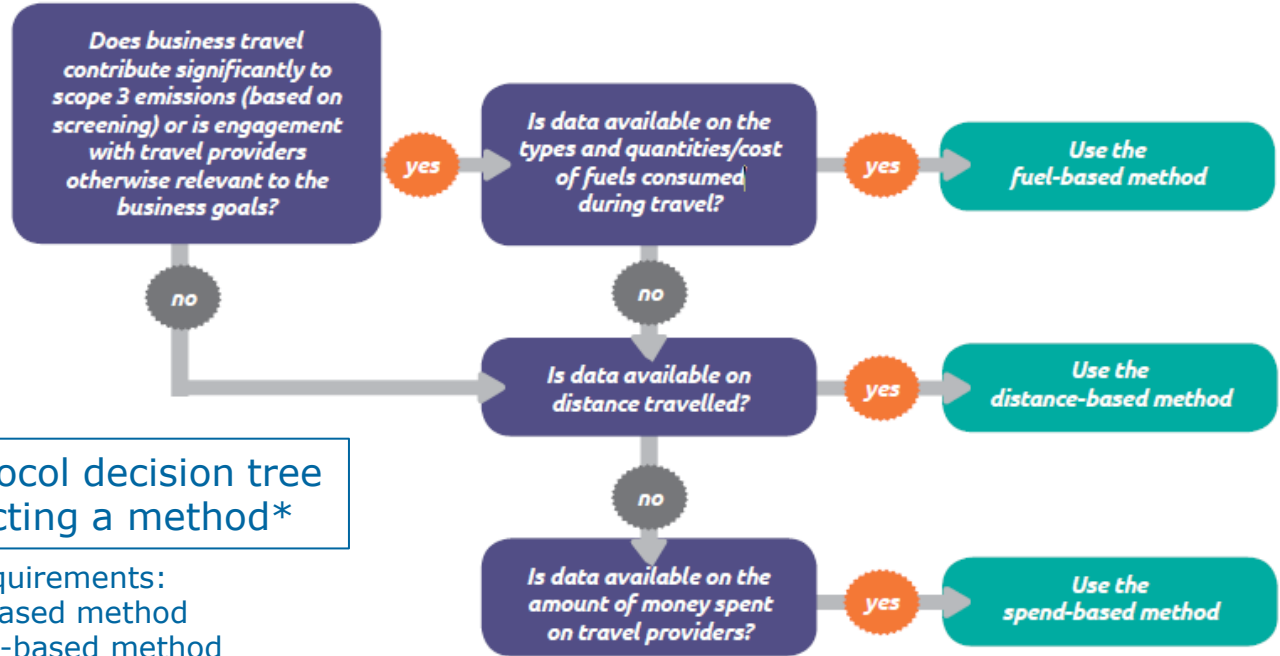
Business travels

Employee commuting

Volunteers

GHG Protocol decision tree for selecting a method*

- Minimum requirements:
- Spend-based method
 - Distance-based method



General characteristics		Perimeters	Calculation methodologies	Results			
Goods & services	Travels	Capital goods	Energy	Distributed products	Waste	Fugitive	Transportation & Distribution

Business travels

Employee commuting

Volunteers

Data collected	Unit	Precisions	EF	Database
Distance travelled by mode of transport	km	Average distance with a breakdown by mode of transport	Average car travel, metro, bus	ADEME

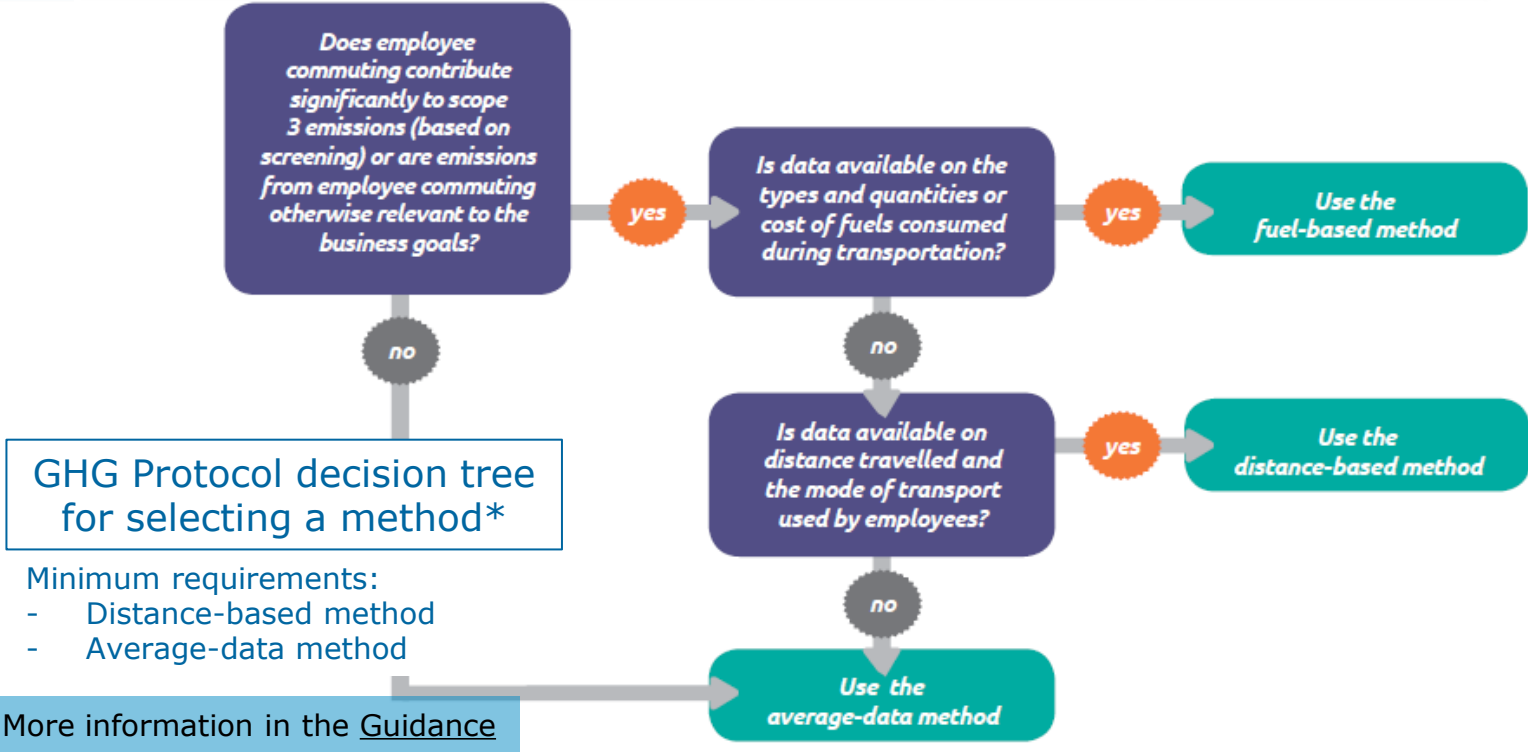
Data collected	Unit	Precisions	EF	Database
Distance travelled by mode of transport	km	Average distance with a breakdown by mode of transport	Average car travel, metro, bus	EcoAct

General characteristics		Perimeters	Calculation methodologies		Results		
Goods & services	Travels	Capital goods	Energy	Distributed products	Waste	Fugitive	Transportation & Distribution

Business travels

Employee commuting

Volunteers



General characteristics		Perimeters	Calculation methodologies	Results			
Goods & services	Travels	Capital goods	Energy	Distributed products	Waste	Fugitive	Transportation & Distribution

IT equipment

Buildings

Furniture

Vehicles

Data collected	Unit	Precisions	EF	Database
Number of new IT equipment purchased or leased during the reporting year and classified by type	unit	The equipment is categorised according to the available EFs (computer, smartphone, etc.).	Manufacture of computer equipment	ADEME
Average weight of non-categorisable IT equipment	kg	If the equipment cannot be categorised in the proposed list of equipment, it can be entered in the empty lines. The emissions associated with this equipment are then calculated in terms of equipment weight, hence the need for the user to enter the total weight of this equipment.	Machine weights	ADEME
Budget allocated to new equipment	monetary	If both options are not possible, estimate the emission based on the amount of the budget allocated to the equipment	A spend-based method can be used to calculate these emissions	ADEME

General characteristics		Perimeters	Calculation methodologies	Results			
Goods & services	Travels	Capital goods	Energy	Distributed products	Waste	Fugitive	Transportation & Distribution

IT equipment

Buildings

Furniture

Vehicles

Data collected	Unit	Precisions	EF	Database
Surface area of new buildings occupied by the humanitarian organization	m2 or €	Surface area of new buildings purchased or rented by the humanitarian organization during the reporting year.	Office buildings or construction	ADEME
Surface area of new parkings occupied by the humanitarian organization	m2 or €	Surface area of new parking purchased or rented by the humanitarian organization during the reporting year. If the surface is not available, the rent can be considered as a monetary ratio.	Parking	ADEME
Budget allocated for buying or renting new building	€	If both options are not possible, estimate the emission based on the amount of the budget allocated to the buildings	A spend-based method can be used to calculate these emissions	ADEME

General characteristics		Perimeters	Calculation methodologies	Results			
Goods & services	Travels	Capital goods	Energy	Distributed products	Waste	Fugitive	Transportation & Distribution

IT equipment

Buildings

Furniture

Vehicles

Data collected	Unit	Precisions	EF	Database
Average weight of furniture	Kg or €	The furniture purchased is assessed based on an average weight of the furniture (table, chair, etc...)	Furniture weight per categories	ADEME

Data collected	Unit	Precisions	EF	Database
Number of company classified by type	Number of vehicle or €	The number of new vehicles purchased or rented is assessed based on an average weight of the vehicle to obtain a total vehicle mass.	Weight of vehicles	ADEME

General characteristics		Perimeters	Calculation methodologies	Results			
Goods & services	Travels	Capital goods	Energy	Distributed products	Waste	Fugitive	Transportation & Distribution

IT equipment

Buildings

Furniture

Vehicles

In certain cases, there may be ambiguity over whether a particular purchased product is a capital good or a purchased good. Companies should follow **their own financial accounting procedures** to determine whether to account for a purchased product as a capital good in this category or as a purchased good or service. Companies **should not double count emissions** between those two categories.

In financial accounting, capital goods (sometimes called “capital assets”) are typically depreciated or amortized over the life of the asset. For purposes of accounting for scope 3 emissions, companies should not depreciate, discount, or amortize the emissions from the production of capital goods over time. Instead companies should account for **the total cradle-to-gate emissions** of purchased capital goods in the year of acquisition, the same way the company accounts for emissions from other purchased products in category 1. If major capital purchases occur only once every few years, scope 3 emissions from capital goods may fluctuate significantly from year to year. Companies should provide appropriate context in the public report (e.g., by highlighting exceptional or non-recurring capital investments).

The calculation methods for Purchased goods and services and Capital goods are the same.

General characteristics		Perimeters		Calculation methodologies	Results		
Goods & services	Travels	Capital goods	Energy	Distributed products	Waste	Fugitive	Transportation & Distribution

Electricity

Heat

Data collected	Unit	Precisions	EF	Database
Electricity consumption per site	kWh	<p>Only the electricity consumption that accrues to the humanitarian organizations should be counted. Pre-processing of the data may therefore be necessary. For data from shared sites, pro-rating in terms of the number of FTEs occupying the site can be done.</p> <p>For sites where data is missing, extrapolations via a ratio per m2 (or sqm) can also be made.</p> <p>The renewable origin of electricity is considered by the GHG Protocol methodology.</p>	<p>Purchase of electricity per country</p> <p>T&D and generation will be considered</p>	<p>EIA</p> <p>DEFRA</p>
Diesel consumption for electricity	Liters or m3 or kWh	Quantity of diesel used for electricity	diesel	Ademe

General characteristics		Perimeters		Calculation methodologies	Results		
Goods & services	Travels	Capital goods	Energy	Distributed products	Waste	Fugitive	Transportation & Distribution

Electricity

Heat

Data collected	Unit	Precisions	EF	Database
Fuel consumption per site	kWh PCS or L	Only the fuel oil consumed by the humanitarian organization should be counted. Pre-processing of the data may therefore be necessary. For data from shared sites, pro-rating in terms of the number of FTEs occupying the site can be done. For sites where data is missing, extrapolations via a ratio per m2 can also be made. Data in kWh HCV are converted into kWh PCI.	Domestic fuel	ADEME
Natural gas consumption per site	kWh PCS or m3	Only the natural gas consumption that accrues to humanitarian organizations needs to be accounted for. Pre-processing of the data, like that done for fuel oil, may therefore be necessary. The data in kWh HCV are converted into kWh PCI.	Natural gas	ADEME

General characteristics		Perimeters		Calculation methodologies	Results		
Goods & services	Travels	Capital goods	Energy	Distributed products	Waste	Fugitive	Transportation & Distribution

Direct use

Indirect use

Type of Emissions	Product Type	Examples
Direct use-phase emissions (required)	Products that directly consume energy (fuels or electricity) during use	Automobiles, aircraft, engines, motors, power plants, buildings, appliances, electronics, lighting, data centers, web-based software
	Fuels and feedstocks	Petroleum products, natural gas, coal, biofuels, and crude oil
	Greenhouse gases and products that contain or form greenhouse gases that are emitted during use	CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , refrigeration and air-conditioning equipment, industrial gases, fire extinguishers, fertilizers
Indirect use-phase emissions (optional)	Products that indirectly consume energy (fuels or electricity) during use	Apparel (requires washing and drying), food (requires cooking and refrigeration), pots and pans (require heating), and soaps and detergents (require heated water)

Source: Table 5.8 from the Scope 3 Standard.

More information in the [Guidance](#)



Direct use

Indirect use

Data collected	Unit	Precisions	EF	Database
Direct consumption of energy: fuel / electricity / refrigerant leakage per use of product	kWh, kg, liters	The quantity of distributed products per category needs to be collected as well as their lifetime expected	Electricity, fuels and feedstocks,.. per country	ADEME
Data collected	Unit	Precisions	EF	Database
Quantities of distributed products	Number	The quantity of distributed products per category need to be collected as well as their lifetime expected	NA	ADEME
Indirect consumption of energy: fuel / electricity / refrigerant leakage per use of product	kWh	Calculating emissions typically requires product design specifications and assumptions about how consumers use products (e.g., use profiles, assumed product lifetimes). Companies are required to report a description of the methodologies and assumptions used to calculate emissions	Electricity, fuels and feedstocks,.. per country	ADEME

General characteristics		Perimeters		Calculation methodologies		Results	
Goods & services	Travels	Capital goods	Energy	Distributed products	Waste	Fugitive	Transportation & Distribution

Data collected	Unit	Precisions	EF	Database
Weight of waste per category (paper, metal, plastic, etc.) with the treatment associated	tons	<p>Only waste treatment generated in facilities owned or operated by the humanitarian organizations.</p> <p>The following categories are proposed: paper, cardboard, plastic, glass, metal, bio-waste and CIW (common industrial waste).</p> <p>Pre-processing may therefore be required. If data cannot be collected for each site, extrapolations via a ratio per FTE can be made from a reference site.</p>	End of life of waste, by type of waste and type of end of life	Ademe
Treatment activity	N/A	<p>Waste treatment activities may include:</p> <p>Disposal in a landfill, disposal in a landfill with landfill-gas-to-energy (LFGTE) – that is, combustion of landfill gas to generate electricity, recovery for recycling, incineration, composting, waste-to-energy (WTE) or energy-from-waste (EfW) – that is, combustion of municipal solid waste (MSW) to generate electricity, wastewater treatment.</p>	N/A	Ademe

Non-hazardous waste

Hazardous waste

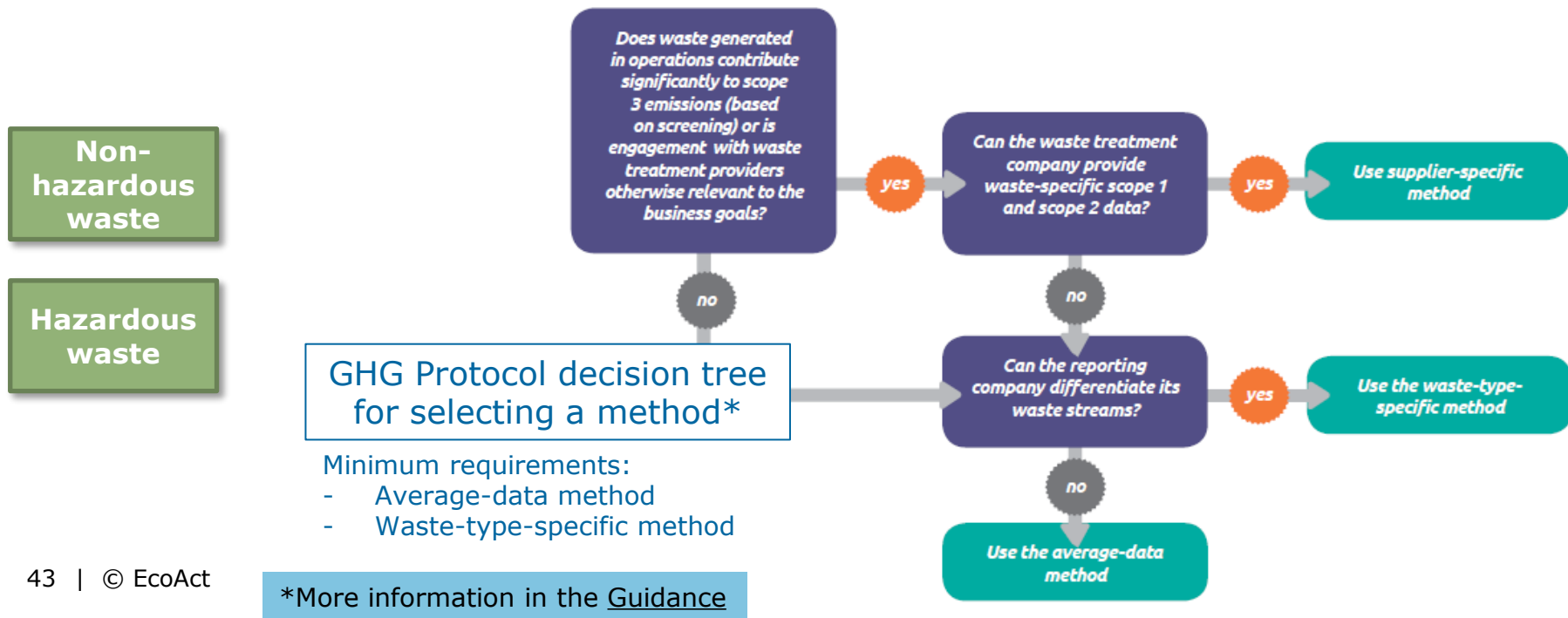
General characteristics		Perimeters		Calculation methodologies		Results	
Goods & services	Travels	Capital goods	Energy	Distributed products	Waste	Fugitive	Transportation & Distribution

Non-hazardous waste

Hazardous waste

Data collected	Unit	Precisions	EF	Database
Weight of waste	tons	<p>Only waste treatment in facilities owned or operated by the humanitarian organizations (e.g. medical waste, workshop waste)</p> <p>The data must be consolidated globally before being entered into the tool. Pre-processing may therefore be required. If data cannot be collected for each site, extrapolations via a ratio per FTE can be made from a reference site.</p>	End of life of hazardous waste	Ademe

General characteristics		Perimeters		Calculation methodologies		Results	
Goods & services	Travels	Capital goods	Energy	Distributed products	Waste	Fugitive	Transportation & Distribution



General characteristics		Perimeters		Calculation methodologies		Results	
Goods & services	Travels	Capital goods	Energy	Distributed products	Waste	Fugitive	Transportation & Distribution

Fugitive

Data collected	Unit	Precisions	EF	Database
Quantity of refrigerants recharged per building/ field mission	kg	<p>The data is requested by building or field mission. The list of buildings is left open. Each building must be listed at least once, mirroring the list provided in the fixed assets.</p> <p>The quantity entered here should be a quantity of fluids recharged in the year, not a total quantity of air conditioning system capacity or a quantity related to any other maintenance process.</p> <p>By assumption, the amount of fluid that has escaped from the system (leakage) is deemed to be equal to the amount of fluid recharged.</p> <p>If the amount recharged is not known, an estimate of emissions per m2 of site is made.</p>	Kyoto and non-Kyoto halocarbon emissions (e.g HCFC fluids), classified by type	ADEME
Type of refrigerants used per building / field mission	N/A	If the type of fluids is not known, an estimate of emissions per m2 of site is made, or based on the refrigeration capacity, or on the quantity of fluid installed.	N/A	N/A

General characteristics		Perimeters		Calculation methodologies		Results	
Goods & services	Travels	Capital goods	Energy	Distributed products	Waste	Fugitive	Transportation & Distribution

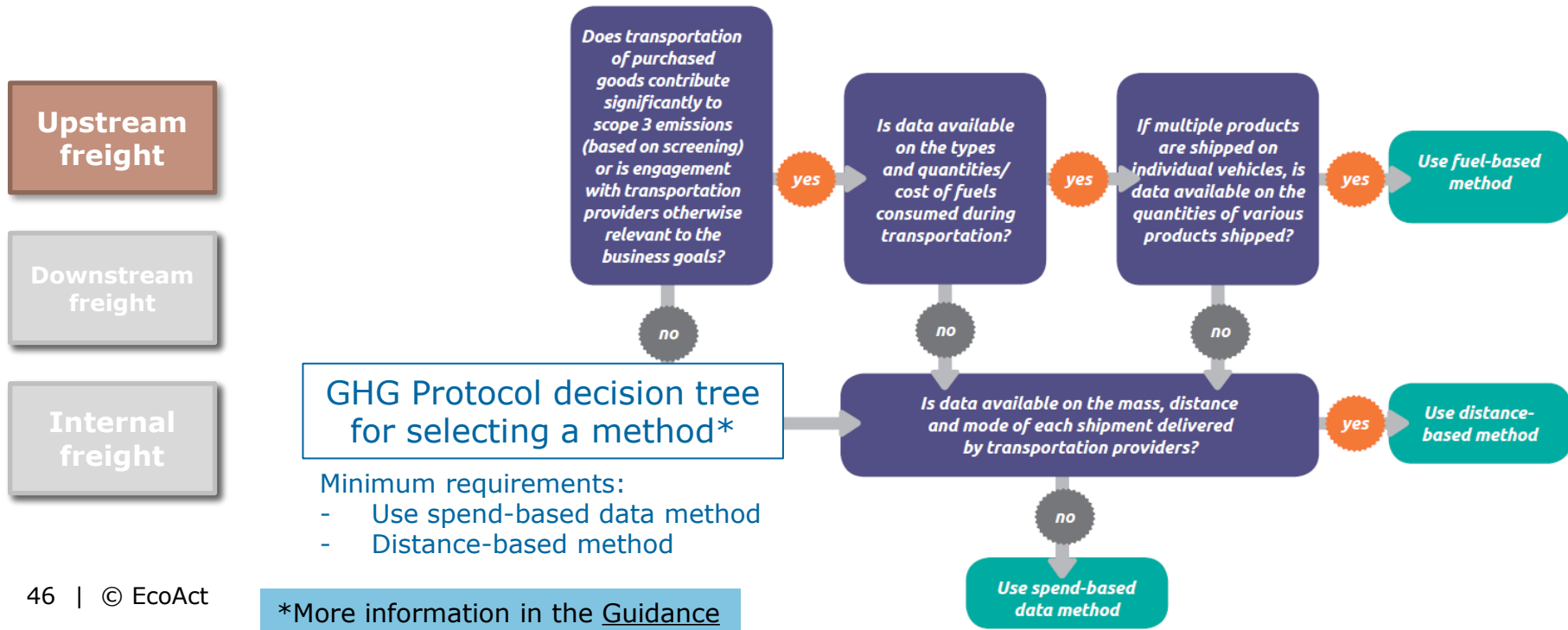
Upstream freight

Downstream freight

Internal freight

Data collected	Unit	Precisions	EF	Database
Weight transported by type of transportation	t.km	<p>Transportation and distribution of products purchased by the reporting company, between an organization's suppliers and its own operations (in vehicles and facilities not owned or controlled by the reporting organization).</p> <p>Emissions may arise from the following transportation and distribution activities throughout the value chain: Air transport, Rail transport, Road transport, Marine transport, Storage of purchased products in warehouses, distribution centers, and retail facilities.</p> <p>This distribution may be counted inside the emission factor of purchased goods & services.</p> <p>If the data is not accounted in the category purchased goods & services, it is possible to enter a monetary data.</p>	<p>Counted in the EF of the good & service</p> <p>Can be completed separately by the humanitarian organizations</p> <p>A spend-based method can also be used</p>	Ademe

General characteristics		Perimeters	Calculation methodologies		Results		
Goods & services	Travels	Capital goods	Energy	Distributed products	Waste	Fugitive	Transportation & Distribution



General characteristics		Perimeters	Calculation methodologies	Results			
Goods & services	Travels	Capital goods	Energy	Distributed products	Waste	Fugitive	Transportation & Distribution

	Data collected	Unit	Precisions	EF	Database
Upstream freight	Weight transported by type of transportation	Ton.km or monetary	Transportation and distribution services purchased by the reporting company in the reporting year (either directly or through an intermediary), including inbound logistics, outbound logistics (e.g., of distributed products). If the data is not accessible, it is possible to enter a monetary data.	EF per type of transportation A spend-based method can also be used	EcoAct
Downstream freight					
Internal freight	Weight transported by type of transportation	Ton.km or monetary	Transportation and distribution between a company's own facilities (in vehicles and facilities not owned or controlled by the reporting company) If the data is not accessible, it is possible to enter a monetary data	EF per type of transportation A spend-based method can also be used	EcoAct

The « Results » tab

Format &
Results

- Emissions by emission category and own classification
- Emissions by scope (table + graph);

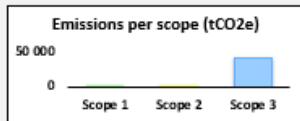
“Completeness
score”

based on completeness of data
and the categories of emissions

0-100 %

PER SCOPE

Scope	Emissions
Scope 1	848
Scope 2	2 179
Scope 3	41 342
Total	44 370



Indicators

Different indicators will be proposed to follow effort and facilitate comparison:



– Per FTE



– Per m²



– Per budget

“Quality score”

based on the level of uncertainty
in the results for:

1. Data collected
2. EF selected

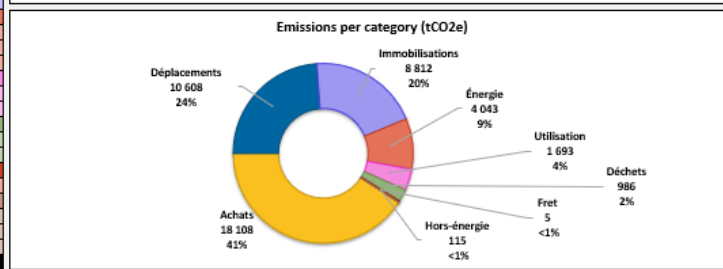
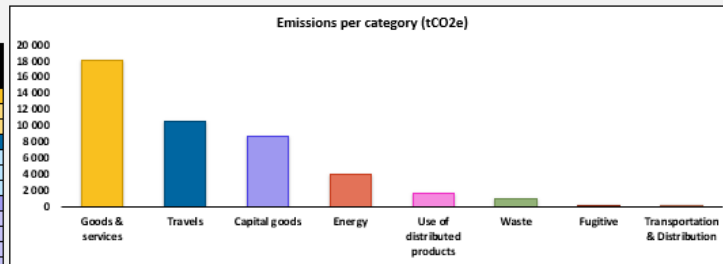


The « Results » tab

- ▶ The graphs are categorised by emission categories. Each graph is associated with a table from which it is derived.
- ▶ No data needs to be collected in this tab. The tables are updated automatically, except for the emission factor tables, whose values are fixed.
- ▶ Annual monitoring can be foreseen to facilitate the follow-up of efforts

PER CATEGORY AND SUB-CATEGORY

CATEGORY AND SUB-CATEGORY	Emissions (tCO2e)	Share of the Total (%)	Emissions per m2	Emissions per FTE	Emissions per 1 of the total budget
Goods & services	18 108	41%	11	11	18 108
Services	17 727	40%	10	10	17 727
Goods	381	< 1%	< 1	< 1	381
Travels	10 608	24%	6	6	5 933
Business	5 933	13%	4	4	5 933
Employee commuting	4 554	10%	3	3	N/A
Volunteers	121	< 1%	< 1	< 1	N/A
Capital goods	8 812	20%	5	5	8 812
IT equipment	7 085	16%	4	4	7 085
Buildings	1 654	4%	< 1	< 1	1 654
Furniture	31	< 1%	< 1	< 1	31
Vehicles	42	< 1%	< 1	< 1	42
Energy	4 043	9%	2	2	4 043
Electricity	3 150	7%	2	2	3 150
Heat	887	2%	< 1	< 1	887
Other	6	< 1%	< 1	< 1	6
Use of distributed products	1 693	4%	< 1	< 1	N/A
Direct	993	2%	< 1	< 1	N/A
Indirect	700	2%	< 1	< 1	N/A
Waste	986	2%	< 1	< 1	986
Non-hazardous	897	2%	< 1	< 1	897
Hazardous	89	< 1%	< 1	< 1	89
Fugitive	115	< 1%	< 1	< 1	115
Fugitive	115	< 1%	< 1	< 1	115
Transportation & Distribution	5	< 1%	< 1	< 1	4
Upstream	4	< 1%	< 1	< 1	4
Downstream	1	< 1%	< 1	< 1	< 1
Internal	0	< 1%	< 1	< 1	< 1
Total	44 370	100%	26	26	38 002



Conclusion

Carbon reporting practices

1

Prioritize & avoid double counting

Concentrate the efforts on the biggest sources of emission

Be attentive to the data collected and how

2

Try to collect data with physical ratio

Try to find data or extrapolations to enter physical data

If not possible, better to collect with monetary ratios than nothing

3

Undertake reduction actions

Repeat the exercise every year for monitoring and improve data collection practices

Follow up the efforts made (careful if the perimeter is different)

To guide you

*in the result sheet

"Completeness
score"

0-100 %

"Quality score"



Indicators



To go further

Medium / Long term vision

Cash transfer

Financial support

Data collected	Unit	Precisions	EF	Database
Cash transfer	€	Global recognition that we need additional research on the methodology Some projects to evaluate env. impact of cash are being designed	Use the national minimum expenditure basket (e.g. 50% food, 10% electricity, etc.), or depending on the product purchased by the beneficiaries to estimate EF	N/A
Financial support	€	Include the emission based on the carbon footprint of the supported NGO (e.g. if the supported NGO calculated its carbon footprint, you could report a % of the global result based on the financial amount supported divided by the whole budget) only if the supported NGO has included all scopes (e.g., purchase of good and services, transport, business travel, capital goods)	We need additional research on the methodology in order to find better EF : a solution would be to estimate a humanitarian specific EF based on a breakdown of program expenses / activity of the whole sector	ADEME

Appendix : GHG Protocol Guidance for scope 3

GHG Protocol Guidance

Selecting calculation methods

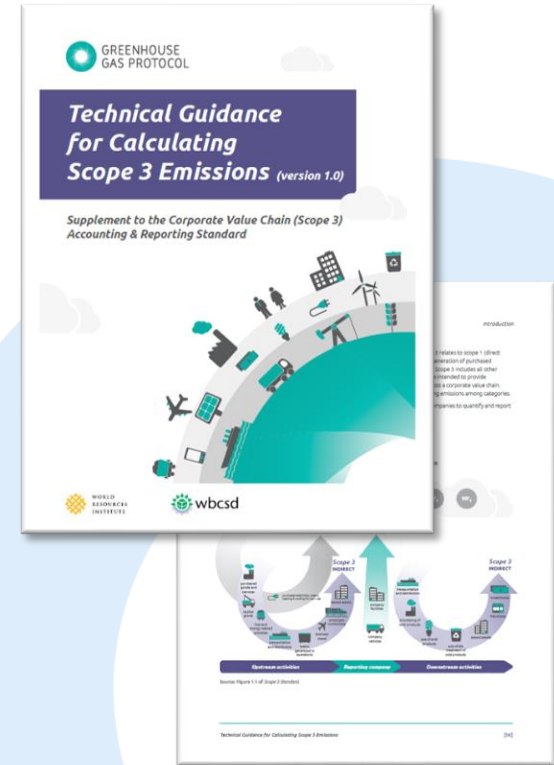
For most scope 3 categories, this document offers multiple calculation methods. Within each section, the calculation methods are ranked in order of specificity, from most to least specific to a company's actual activities. In general, more specific methods yield higher quality scope 3 emissions data whereas less specific methods yield lower quality scope 3 emissions data. However, the more specific methods are often more time and labor intensive. The best method for each category depends on factors described below.

Companies should select calculation methods for each scope 3 activity within a category based on the following criteria:

- The relative size of the emissions from the scope 3 activity
- The company's business goals
- Data availability
- Data quality
- The cost and effort required to apply each method

Companies should select calculation methods that ensure that the inventory appropriately reflects the GHG emissions of the activities and serves the decision-making needs of users, both internal and external to the company.

Companies are required to report a description of the methodologies used to calculate emissions for each scope 3 Category.



GHG Protocol Guidance

Selecting calculation methods

Companies should begin by conducting a screening process, using less specific data, to determine the size of GHG emissions in each of the 15 categories. Then each category can be examined to determine whether to further refine its emission estimates.

This document offers guidance on how to decide which categories require a more precise, and often more labor-intensive, method of data collection, and which might be adequately served by a less precise method.

In most cases, the categories that generate the largest amount of emissions should receive the most precise data collection treatment, however, some smaller categories that are important to customers or employees may benefit from more precise treatment as well. Categories most relevant to the company's business goals may also receive more attention.

The business goals most frequently cited by companies as reasons for developing a scope 3 inventory were to:

- (1) identify and understand the risks and opportunities associated with value chain emissions;
- (2) identify GHG reduction opportunities, set reduction targets, and track performance; and
- (3) engage value chain partners in GHG management

Table [II] Criteria for identifying relevant scope 3 activities

Criteria	Description of activities
Size	They contribute significantly to the company's total anticipated scope 3 emissions
Influence	There are potential emissions reductions that could be undertaken or influenced by the company
Risk	They contribute to the company's risk exposure (e.g., climate change related risks such as financial, regulatory, supply chain, product and technology, compliance/litigation, and reputational risks)
Stakeholders	They are deemed critical by key stakeholders (e.g., customers, suppliers, investors or civil society)
Outsourcing	They are outsourced activities previously performed in-house or activities outsourced by the reporting company that are typically performed in-house by other companies in the reporting company's sector
Sector guidance	They have been identified as significant by sector-specific guidance
Spending or revenue analysis	They are areas that require a high level of spending or generate a high level of revenue (and are sometimes correlated with high GHG emissions)
Other	They meet any additional criteria developed by the company or industry sector

Source: Adapted from table 6.1 from the *Scope 3 Standard*

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