

Table B.1 – Checklist for QES supporting declaration of commitment to carbon neutrality

2011/10/6

No.	Item	Status
1	Identify the individual responsible for the evaluation and provision of data necessary for the substantiation of the declaration including that of preparing, substantiating, communicating and maintaining the declaration.	✓
2	Identify the entity responsible for making the declaration	✓
3	Identify the subject of the declaration	✓
4	Explain the rationale for the selection of the subject ( <i>The selection of the subject should ideally be based on a broader understanding of the entire carbon footprint of the entity so that the carbon footprint of the selected subject can be seen in context; entities need to be able to demonstrate that they are not intentionally excluding their most significant GHG emissions (or alternatively can explain why they have done so)</i> )	✓
5	Define the boundaries of the subject	✓
6	Identify all characteristics ( <i>purposes, objectives or functionality</i> ) inherent to that subject	✓
7	Identify and take into consideration all activities material to the fulfilment, achievement or delivery of the purposes, objectives or functionality of the subject	✓
8	Select which of the 3 options within PAS 2060 you intend to follow	✓
9	Identify the date by which the entity plans to achieve the status of 'carbon neutrality' of the subject and specify the period for which the entity intends to maintain that status	✓
10	Select an appropriate standard and methodology for defining the subject, the GHG emissions associated with that subject and the calculation of the carbon footprint for the defined subject	✓
11	Provide justification for the selection of the methodology chosen ( <i>The methodology employed shall minimize uncertainty and yield accurate, consistent and reproducible results.</i> )	✓
12	Confirm that the selected methodology was applied in accordance with its provisions and the principles set out in PAS 2060	✓
13	Describe the actual types of GHG emissions, classification of emissions (Scope 1, 2 or 3) and size of carbon footprint of the subject exclusive of any purchases of carbon offsets: a) All greenhouse gases shall be included and converted into CO <sub>2</sub> e b) 100% Scope 1 (direct) emissions relevant to the subject shall be included when determining the carbon footprint c) 100% Scope 2 (indirect) emissions relevant to the subject shall be included when determining the carbon footprint d) Where estimates of GHG emissions are used in the quantification of the subject carbon footprint (particularly when associated with Scope 3 emissions) these shall be determined in a manner that precludes underestimation e) Scope 1, 2 or 3 emission source estimated to be more than 1% of the total carbon footprint shall be taken into consideration unless evidence can be provided to demonstrate that such quantification would not be technically feasible or cost effective. (Emission sources estimated to constitute less than 1% may be excluded on that basis alone) f) The quantified carbon footprint shall cover at least 95% of the emissions from the subject g) Where a single source contributes more than 50% of the total emissions, the 95% threshold applies to the remaining sources of emissions h) Any exclusion and the reason for that exclusion shall be documented	✓
14	Where the subject is an organization/company or part thereof, ensure that: a) Boundaries are a true and fair representation of the organization's GHG emissions (i.e. shall include all GHG emissions relating to core operations including subsidiaries owned and operated by the organization). <i>It will be important to ensure claims are credible – so if an entity chooses a very narrow subject and excludes its carbon intensive activities or if it outsources its carbon intensive activities, then this needs to be documented</i> b) Either the equity share or control approach has been used to define which GHG emissions are included. <i>Under the equity share approach, the entity accounts for GHG emissions from the subject according to its share of equity in the subject. Under the control approach, the entity shall account for 100% of the GHG emissions over which it has financial and/or</i>	Not Applicable
15	Identify if the subject is part of an organization or a specific site or location, and treat as a discrete operation with its own purpose, objectives and functionality	✓
16	Where the subject is a product or service, include all Scope 3 emissions ( <i>as the lifecycle of the product/service needs to be taken into consideration</i> )	Not Applicable
17	Describe the actual methods used to quantify GHG emissions ( <i>e.g. use of primary or secondary data</i> ), the measurement unit(s) applied, the period of application and the size of the resulting carbon footprint. ( <i>The carbon footprint shall be based as far as possible on primary activity data.</i> ) <i>Where quantification is based on calculations (e.g. GHG activity data multiplied by greenhouse gas emission factors or the use of mass balance/lifecycle models) then GHG emissions shall be calculated using emission factors from national (Government) publications. Where such factors are not available, international or industry guidelines shall be used. In all cases the sources of such data shall be identified</i>	✓
18	Provide details of, and explanation for, the exclusion of any Scope 3 emissions	✓
19	Document all assumptions and calculations made in quantifying GHG emissions and in the selection or development of greenhouse gas emission factors. ( <i>Emission factors used shall be appropriate to the activity concerned and current at the time of quantification.</i> )	✓
20	Document your assessments of uncertainty and variability associated with defining boundaries and quantifying GHG emissions including the positive tolerances adopted in association with emission estimates. ( <i>The statement could take the form of a qualitative description regarding the uncertainty of the results, or a quantitative assessment of uncertainty if available (e.g. carbon footprint based on 95% of likely greenhouse gas emissions; primary sources are subject to variation over time; footprint is best estimate based on reasonable costs of evaluation)</i> ).	✓
21	Document Carbon Footprint Management Plan: a. Make a statement of commitment to carbon neutrality for the defined subject b. Set timescales for achieving carbon neutrality for the defined subject c. Specify targets for GHG reduction for the defined subject appropriate to the timescale for achieving carbon neutrality including the baseline date, the first qualification date and the first application period d. Document the planned means of achieving and maintaining GHG emissions reductions including assumptions made and any justification of the techniques and measures to be employed to reduce GHG emissions. e. Specify the offset strategy including an estimate of the quantity of GHG emissions to be offset, the nature of the offsets and the likely number and type of credits.	✓
22	Implement a process for undertaking periodic assessments of performance against the Plan and for implementing corrective action to ensure targets are achieved. <i>The frequency of assessing performance against Plan should be commensurate with the timescale for achieving carbon neutrality.</i>	✓
23	Where the subject is a non-recurring event such as weddings or concert, identify ways of reducing GHG emissions to the maximum extent commensurate with enabling the event to meet its intended objectives before the event takes place and include <i>post event review</i> to determine whether or not the expected minimisation in emissions has been achieved	Not Applicable
24	Any reductions in the GHG emissions from the defined subject delivered in the three years prior to the baseline date and not otherwise taken into account in any GHG emissions quantification have been made in accordance with this PAS	Not Applicable
25	Record the number of times that the declaration of commitment has been renewed without declaration of achievement.	Not Applicable
26	Specify the type of conformity assessment: a. independent third party certification b. other party validation c. self validation	Not Applicable Not Applicable
27	Include statements of validation where declarations of commitment to carbon neutrality are validated by a third party certifier or second party organizations.	✓
28	Date the QES and have it signed by the senior representative of the entity concerned (e.g. CEO of a corporation; Divisional Director, where the subject is a division of a larger entity; the Chairman of a town council or the head of the household for a	✓
29	Make QES publicly available and provide a reference to any freely accessible information upon which substantiation depends (e.g. via websites).	✓
30	Update the QES to reflect changes and actions that could affect the validity of the declaration of commitment to carbon	Not Applicable

Table B.2 – Checklist for QES supporting declaration of achievement of carbon neutrality

2011/10/6

No.	Item	Status
1	Define standard and methodology use to determine its GHG emissions reduction	✓
2	Confirm that the methodology used was applied in accordance with its provisions and the principles set out in PAS 2060 were	✓
3	Provide justification for the selection of the methodologies chosen to quantify reductions in the carbon footprint, including all assumptions and calculations made and any assessments of uncertainty. <i>(The methodology employed to quantify reductions shall be the same as that used to quantify the original carbon footprint. Should an alternative methodology be available that would reduce uncertainty and yield more accurate, consistent and reproducible results, then this may be used provided the original carbon footprint is re-quantified to the same methodology, for comparison purposes. Recalculated carbon footprints shall use the most recently available emission factors, ensuring that for purposes of comparison with the original calculation, any change in the factors used is taken into account)</i>	✓
4	Describe the means by which reductions have been achieved and any applicable assumptions or justifications	Not Applicable
5	Ensure that there has been no change to the definition of the subject <i>(The entity shall ensure that the definition of the subject remains unchanged through each and every stage of the methodology. In the event that material change to the subject occurs, the sequence shall be re-started on the basis of a newly defined subject.)</i>	Not Applicable
6	Describe the actual reductions achieved in absolute and intensity terms and as a percentage of the original carbon footprint. <i>(Quantified GHG emissions reductions shall be expressed in absolute terms and shall relate to the application period selected and/or shall be expressed in emission intensity terms (e.g. per specified unit of product or instance of service))</i>	Not Applicable
7	State the baseline/qualification date	✓
8	Record the percentage economic growth rate for the given application period used as a threshold for recognising reductions in intensity terms	Not Applicable
9	Provide an explanation for circumstances where a GHG reduction in intensity terms is accompanied by an increase in absolute terms for the determined subject	Not Applicable
10	Select and document the standard and methodology used to achieve carbon offset	✓
11	Confirm that:	✓
	a) Offsets purchased or allowance credits surrendered represent genuine, additional GHG emission reductions elsewhere	✓
	b) Projects involved in delivering offsets meet the criteria of additionality, permanence, leakage and double counting. <i>(See the WRI Greenhouse Gas Protocol for definitions of additionality, permanence, leakage and double counting)</i>	✓
	c) Carbon offsets are verified by an independent third party verifier	✓
	d) Credits from Carbon offset projects are only issued after the emission reduction has taken place	✓
	e) Credits from Carbon offset projects are retired within 12 months from the date of the declaration of achievement	✓
	f) Credits from Carbon offset projects are supported by publically available project documentation on a registry which shall provide information about the offset project, quantification methodology and validation and verification procedures	✓
	g) Credits from Carbon offset projects are stored and retired in an independent and credible registry	✓
12	Document the quantity of GHG emissions offset and the type and nature of offsets actually purchased including the number and type of credits used and the time period over which credits were generated including:	✓
	a) Which GHG emissions have been offset.	✓
	b) The actual amount of carbon offset.	✓
	c) The type of offset and projects involved.	✓
	d) The number and type of carbon offset credits used and the time period over which the credits have been generated.	✓
	e) Information regarding the retirement/cancellation of carbon offset credits to prevent their use by others including a link to the registry where the offset has been retired.	✓
13	Specify the type of conformity assessment:	✓
	a) independent third party certification	✓
	b. other party validation	Not Applicable
	c. self validation	Not Applicable
14	Include statements of validation where declarations of achievement of carbon neutrality are validated by a third party certifier or second party organizations	✓
15	Date the QES and have it signed by the senior representative of the entity concerned (e.g. CEO of a corporation; Divisional Director, where the subject is a division of a larger entity; the Chairman of a town council or the head of the household for a	✓
16	Make QES publicly available and provide a reference to any freely accessible information upon which substantiation depends (e.g. via websites).	✓

**Table B.3 – QES openness and clarity – Entities should satisfy themselves that the QES**

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No.	Item	Status
1	Does not suggest a reduction which does not exist, either directly or by implication	✓
2	Is not presented in a manner which implies that the declaration is endorsed or certified by an independent third party organization when it is not	✓
3	Is not likely to be misinterpreted or be misleading as a result of the omission of relevant facts	✓
4	Is readily available to any interested party	✓