Briefing Paper: What is a Reporting Scope?

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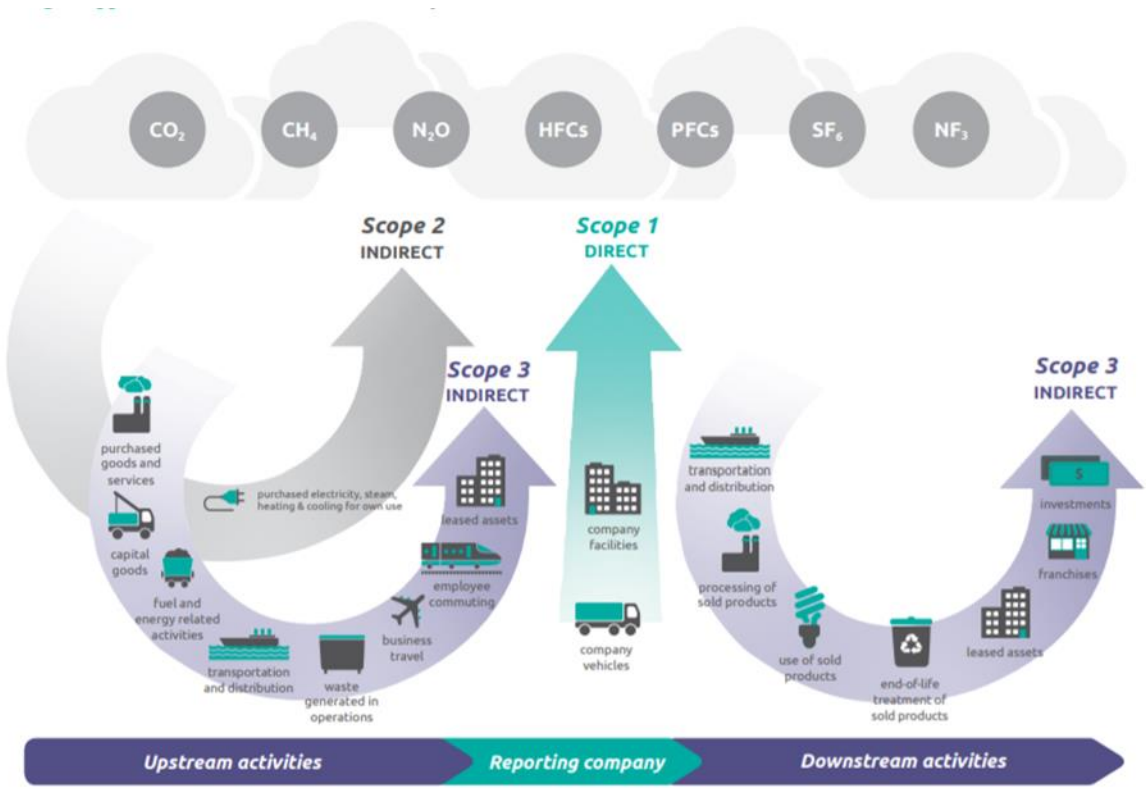
The Greenhouse Gas (GHG) Protocol [Corporate Accounting & Reporting Standard](), widely recognised as international best practice, splits GHG emissions into three reporting scopes. Scope 1 covers direct emissions from owned or controlled sources, Scope 2 covers indirect emissions from purchased electricity, heat or steam and Scope 3 includes all other indirect emissions that occur from an organisation's operations and supply chain.

The use of these reporting scopes helps to distinguish between direct and indirect GHG emissions, improves transparency and avoids double-counting.

An illustration of the key sources of GHG emissions within each Scope is shown in Figure 1.

Figure 1. Overview of reporting scopes (Source GHG Protocol)



It is best practice for organisations to report all Scope 1 & 2 GHG emissions and relevant Scope 3 GHG emissions where possible. To help decide which Scope 3 emissions are relevant an organisation should consider the scale of the emissions relative to its Scope 1 & 2 emissions and also whether it has the ability to undertake or influence a reduction in those emissions.

Within the Further & Higher Education Sector the following sources of GHG emissions should be considered included within each scope.

Scope 1	• Fuel combustion in boilers and generators on owned premises • Fuel combustion in owned vehicles and machinery • Refrigerant gas losses from air-conditioning or refrigeration systems • Livestock & manure management • Land use
Scope 2	• Purchased electricity • Purchased heat or steam
Scope 3	• Electricity transmission & distribution • Heat or steam transmission & distribution • Waste disposal & recycling • Water supply & treatment • Fuel combustion in boilers and generators on leased premises • Fuel combustion in leased vehicles and machinery • Business travel (including hotel night stays) • Commuting (staff and student) • Home working • Student travel to campus at the start and end of term • Procurement • Investments

To give some perspective, The World Business Council for Sustainable Development and the World Resources Institute estimate that Scope 3 typically accounts for 79% of an organisations total emissions. In terms of data quality, it is generally accepted that measurement of Scope 3 emissions will have a higher level of uncertainty. However, it is still important to include these to fully understand the relative magnitude of key sources of emissions, identify emissions hotspots and prioritise reduction opportunities.

Further reading:

- Corporate Value Chain (Scope 3) Reporting & Accounting Standard
- Scope 3 Evaluator
- Technical Guidance for Calculating Scope 3 Emissions
- Scope 3 Methodology

If you have any questions on Reporting Scopes do contact our Sector Helpline at Scotland@eauc.org.uk for additional support.