

a

ABSOLUTE/INTENSITY

Absolute refers to the total quantity of greenhouse gas emissions being emitted, whereas intensity compares the amount of emissions to some unit of economic output. e.g. a unit of production, number of hours/das worked, number of employees, etc.

ASSUMPTION

There may be instances, when calculating the carbon footprint of the subject, that an item of data has to be accepted as true without question or proof. This is an assumption and assumptions are permissible provided they are clearly defined, explained and justified within the QES.

b

BASELINE/QUALIFICATION DATE

The date on which the carbon footprint for the subject was first determined/ the date on which carbon neutrality has been, or will be, achieved.

c

CARBON FOOTPRINT

A carbon footprint is the absolute sum of all emissions (and removals) of greenhouse gases caused directly and indirectly by a subject either over a defined period or in relation to a specified unit of product or instance of service, calculated in accordance with a recognized methodology.

CARBON FOOTPRINT MANAGEMENT PLAN

The Carbon Footprint Management Plan is the formal mechanism required by PAS 2060 in which the entity defines the planned means of achieving and maintaining GHG emissions reductions for the subject.

CARBON OFFSET

A carbon offset is a discrete reduction in greenhouse gas emissions not arising from the defined subject, usually in the form of a carbon credit, that is used to counteract emissions from the defined subject. Annex C of PAS 2060 provides examples of schemes which can provide carbon credits and offsets that meet the principles of the Standard, including:

- Clean Development Mechanism (Certified Emission Reductions);
- Joint Implementation (Emission Reduction Units);
- Gold Standard or Verra (Voluntary Emission Reductions);
- In the UK – the Woodland Carbon Code.



d

DECLARATION

The term used to describe a formal statement in respect of carbon neutrality. Within PAS 2060, there are different types of Declarations:

- an Initial Declaration of Commitment;
- a Declaration of Achievement;
- a Declaration of Achievement and an Ongoing Declaration of Commitment.

e

EMISSION FACTOR

An emission factor is the amount of greenhouse gases emitted, expressed as carbon dioxide equivalent, relative to a unit of activity.

It is a factor that allows GHG emissions to be estimated from a unit of available activity data (e.g. tonnes of fuel consumed, tonnes of product produced) and absolute GHG emissions.

In the UK, emission factors for a range of activity are made available by the government at: [Government Conversion Factors for Company Reporting](#).

ENTITY

An entity is the term used in PAS 2060 to describe the 'thing' making use of the standard to demonstrate the carbon neutrality of a subject. The entity can be a range of things, provided it has a distinct and independent existence, e.g. a country, a community, an organization, a business or company, a division or department of a company or organisation, even a family or individual. For the purposes of this document, the entity is you or the company/ organisation you work for!



g

GREENHOUSE GAS (GHG)

This is a general term that encompasses the seven gases listed in the Kyoto Protocol:

- Carbon dioxide (CO₂);
- Methane (CH₄);
- Nitrous oxide (N₂O);
- Hydrofluorocarbons (HFCs);
- Perfluorocarbons (PFCs);
- Sulphur hexafluoride (SF₆); and
- Nitrogen trifluoride (NF₃)

p

PERCENTAGE ECONOMIC GROWTH RATE

An economic growth rate is the percentage change in the value of all of the goods and services produced in a nation during a specific period of time, as compared to an earlier period. The economic growth rate is used to measure the comparative health of an economy over time.

PRIMARY DATA

Primary data is process-specific data obtained by direct measurement of the energy or business activities e.g. Utility bills and energy invoices qualify as a primary data source for Scope 1 and 2 emissions. Waste bills qualify as a primary data source for Scope 3 emissions.

q

QUALIFYING EXPLANATORY STATEMENT (QES)

The QES is one of the key outputs of PAS 2060. It is defined as a 'collation of evidence in support of the declaration of a commitment to carbon neutrality and/ or the declaration of achievement of carbon neutrality, in compliance with PAS 2060'.

The QES is the document through which an entity can demonstrate to their stakeholders that the subject has achieved carbon neutrality, and how this has been achieved.

r

REDUCTION

A process or action resulting in a decrease in the greenhouse gas emissions specifically related to/ arising from the subject. Subjects are required to demonstrate a reduction in GHG emissions through the implementation of the Carbon Footprint Management Plan.

REGISTRY

An Emissions Trading Registry is a web-based application that records the allocation of CO₂ allowances and units held in operator, person and Government accounts, and the movement of allowances and units between accounts (including allocations, transfers, surrender and cancellations).

S

SCOPE 1 EMISSIONS (DIRECT EMISSIONS)

Scope 1 emissions are greenhouse gas emissions from sources that are owned or controlled by the entity. This includes GHG emissions from combustion taking place in owned or controlled boilers, furnaces, etc that are owned or controlled by the entity, as well as emissions from vehicles owned or controlled by the entity e.g. company cars, pool cars, fork lift trucks. Scope 1 emissions also include greenhouse gas emissions from process equipment owned or controlled by the entity.

SCOPE 2 EMISSIONS (ENERGY INDIRECT)

Scope 2 emissions are greenhouse gas emissions from the generation of energy utilized in direct connection to the activities of a particular entity/subject but occurring at sources owned or controlled by another entity e.g. a power station.

Examples include electricity, heat, steam and cooling that is purchased or otherwise brought into the entity boundary.



SCOPE 3 EMISSIONS (OTHER INDIRECT)

Scope 3 emissions are greenhouse gas emissions that are a consequence of the activities of an entity/subject but occur at sources owned or controlled by another entity and which are not classified as Scope 2 emissions. Scope 3 includes things like:

- The extraction and production of purchased materials,
- Transport-related activities such as:
 - » Transportation of purchased materials or goods;
 - » Transportation of purchased fuels;
 - » Employee business travel;
 - » Employees commuting to and from work;
 - » Transportation of sold products;
 - » Transportation of waste;
- Leased assets, franchises, and outsourced activities;
- Use of sold products and services;
- Waste disposal, including:
 - » Disposal of waste generated in operations;
 - » Disposal of waste generated in the production of purchased materials and fuels;
 - » Disposal of sold products at the end of their life.

SECONDARY DATA

Secondary data is data obtained from sources other than direct measurement of the emissions from processes included in the life cycle of the product (e.g. industry reports or aggregated data from a trade association).

Secondary data may be used when primary activity data are not available or it is impracticable to obtain primary activity data, although adequate justification in the related QES is required.

SUBJECT

The subject is that which is to be analysed (by an entity) for greenhouse gas emissions and in relation to which quantification, reduction and offsetting in the terms of the PAS 2060 can be undertaken. A subject can be:

- An activity;
- A product;
- A service;
- A building or group of buildings;
- A project and major development;
- A town or a city;

an event such as a concert, wedding, political gathering, etc.

t

TCO₂E

This is the universal unit of measurement used to indicate the global warming potential of greenhouse gases expressed in the terms of the 100-year global warming potential of one metric tonne of carbon dioxide.

