

Greening Government Commitments

Overview of reporting requirements 2016-2020

December 2016

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Introduction and purpose

This document clarifies the reporting requirements under the Greening Government Commitments 2016-2020. It applies to all central government departments and their agencies reporting against the GGC targets. Its purpose is to ensure consistent reporting across government. Defra will be assessing and reporting on overall government performance in line with these criteria.

This document replaces the initial GGC Guidance published in July 2011 and all subsequent iterations covering the 2015 GGC targets.

The UK government recognises the environmental, social and financial benefits from leaner, greener operations, estate management and procurement. The 2020 Greening Government Commitments programme sets out the UK government's commitments for delivering sustainable operations and procurement by 2020.

In 2014-15, reductions in greenhouse gas emissions, waste and water use in line with the Greening Government Commitments represented financial savings of £139 million to government compared to the 2009-10 baseline year. Ministers have signalled their ongoing commitment to the Greening Government agenda, and all government departments and eligible Arm's Length Bodies (ALBs) are expected to play a part in meeting the government's ambitious goals for 2020 and to share lessons learned on innovation and best practice.

The Greening Government Commitments

The Greening Government Commitments set out high level targets for central government and its agencies to make reductions in operational consumption and waste as well as standards for transparent reporting on sustainable procurement and key sustainability areas including biodiversity; climate change adaptation, sustainable food and catering and sustainable construction.

The commitments apply to the office and non-office estate of central government departments and their Executive Agencies (EAs), Non-Ministerial Departments (NMDs) and executive Non-Departmental Public Bodies (NDPBs), unless specifically exempted.

Operational Targets

Compared to a 2009-10 baseline, by 2019-20, the government will:

- cut greenhouse gas (GHG) emissions by 32% from the whole estate and UK business transport, with bespoke targets applying to each department
- reduce the number of domestic business flights taken by 30% (excluding MOD front line command flights)
- reduce waste sent to landfill to less than 10% of overall waste; continue to reduce the amount of waste generated and increase the proportion of waste which is recycled
- reduce paper consumption by 50%
- continue to further reduce water consumption. Each department will set internal targets and continue to improve on the reductions they had made by 2014-15

The targets are overall government targets. For certain areas, bespoke departmental targets have been applied, including GHG and estate water.

Sustainable procurement commitment

Departments will continue to buy more sustainable and efficient products and services with the aim of achieving the best long-term, overall value for money for society.

Departments will report on the systems they have in place and the action taken to buy sustainably, including:

- to embed compliance with the Government Buying Standards in departmental and centralised procurement contracts, within the context of government's overarching priorities of value for money and streamlining procurement processes and;
- to understand and reduce supply chain impacts and risks

Procurement reporting should set out departments' achievements in this area and cover their use of the Prioritisation Tool (which helps identify and address their most important impacts) and the Flexible Framework tool (which enables departments to measure and monitor their progress on sustainable procurement over time), or other equivalent tools.

Transparency commitment

Departments will be open and transparent by reporting publicly on the steps they are taking to address the following areas:

- climate change adaptation
- biodiversity and the natural environment
- procurement of food and catering services
- sustainable construction
- any other areas that departments consider to be most significant to their activities

Reporting

Scope and processes

The scope of the key outcomes for 2019-20 includes office and non-office estate and other operational activities in the government departments, their Executive Agencies, executive Non-Departmental Public Bodies (NDPBs) and Non-Ministerial Departments (NMDs) in the UK included in the scope of the 2010-2015 Greening Government Commitments.

They do not apply to the estates and operations of the Devolved Administrations, their Executive Agencies and related bodies.

All organisations which reported under the GGC 2014-15 targets of the previous administration are within scope for reporting against the key outcomes, as are new Arm's Length Bodies (ALBs) unless specifically exempted.

Annual GGC Reporting Milestones

Quarter 1 – April-June	Reporting deadline: end August
Quarter 2 – July-September	Reporting deadline: end November
Quarter 3 – October-December	Reporting deadline: end February
Quarter 4 – January-March	Reporting Deadline: end May
Annual procurement reporting	Deadline: end May
Annual transparency reporting	Deadline: end May

Operational targets (that is, greenhouse gases; flights; waste; water and paper) are reported quarterly; procurement and transparency commitments on an annual basis following year end.

Baseline data

The baseline year for the 2020 targets will remain 2009-10. This is in order to ensure that progress made over the last five years is acknowledged in reporting, and to ensure consistency.

For more detail on baseline setting, see **Annex 2 – Baseline setting**.

Corrections

While errors in reporting may later come to light, the Annual Report on the Greening Government Commitments will remain a snapshot of the year's impacts as they are understood at the time of reporting. In order to keep the burden of reporting to a minimum, as well as to ensure multiple versions of the same year's data do not provide a confusing picture of events, data will not be restated at a later date. However, major issues with past data may be explained in commentary.

Target deadline

The government aims to have met or exceeded these Greening Government Commitments by the end of the financial year 2019-20.

Normalising operational targets on the office estate against office FTE (full-time equivalent) figures

In 2016-17, government will pilot normalising performance against operational targets for greenhouse gas emissions, waste and water on the office estate against the number of FTEs (full-time equivalent staff) based in those offices. During this year, we will examine the viability and usefulness of this approach with a view to making a decision on its continuation for the remainder of the target period at the end of the year.

Those departments whose estate comprises more than office operations will be required to report **separate figures** for office estate GHGs, waste, and water to be normalised against FTE figures for that portion of the estate. FTE figures have been provided for normalising water consumption on a quarterly basis to 2014-15.

To avoid duplication of effort, the office estate will be defined using the same criteria as for the Cabinet Office's Benchmarked Office Estate under State of the Estate (SOFTE) reporting. This means that the office estate reported for GGC purposes should be exactly the same as that reported for SOFTE, and the FTE figures reported should relate to this portion of the estate, and should be extracted directly from existing E-PIMS reporting.

FTE figures do not reflect the impact of visitors on buildings. Consideration of this factor will be included in the evaluation of the viability of continuing with the FTE element of reporting at the end of 2016-17, to ascertain whether

- (a) it is desirable to include visitor information, and
- (b) whether it is viable to do so without unacceptably increasing the burden of reporting

Definitions

For the purposes of normalising data, the following definitions apply:

Benchmarked office estate	The same portion of the department's estate which is reported to Cabinet Office using E-PIMS for the purposes of SOFTE reporting. This mandates the reporting of all offices over 500m ³ in the following categories: Office, HQ Office, Front of House, IT/Data Centre and Call Centre, with a strong recommendation that smaller offices should also be included.
FTE	Full time equivalents, including staff, visitors and contractors (further guidance can be found at Annex 1)

Exemption criteria

All government bodies covered by the 2010-2015 Greening Government Commitments are expected to comply with the 2016-2020 Greening Government Commitments. However, there may be some exceptional cases where they may seek an exemption from reporting against some targets for some elements of an organisation's activity. Cases for exemption will be reviewed by the GGC Baseline Panel and will only be considered if they are proposed under one of the following criteria:

- Arm's length organisations (NOT government departments) occupying less than a total of 1,000m² of floor area **or** with fewer than 250 FTE Staff;
- where there are no safe, technically feasible, and environmentally friendly options available for meeting the commitments;
- where application of the commitments might deliver a perverse outcome; or
- where an organisation has dual or multi-status (for example being both an NDPB and a trading body), and it is no longer classified as being a public sector body under the ONS Public Sector Classification Guide¹.

Governance, roles and responsibilities

Cabinet Office and Defra Ministers hold joint responsibility for overseeing the Greening Government Commitments.

¹<https://www.ons.gov.uk/economy/nationalaccounts/uksectoraccounts/datasets/publicsectorclassificationguide>

Permanent Secretaries and Chief Executives will be accountable for delivery of the Greening Government Commitments, and for compliance with performance management and reporting requirements within their organisations. Parent departments must ensure delivery of the Greening Government Commitments by incorporating them into their formal governance arrangements with Arm's Length Bodies.

Individual targets

Greenhouse gas emissions (including subsidiary target on domestic flights)

The overall target of 32% reduction in greenhouse gas emissions (GHGs) represents the sum total of the individual targets agreed between departments and BEIS. This means that each department will be working to a bespoke target of a different level, and must develop its own trajectory to meet this target by 2019-20.

Departments will continue to report detailed breakdowns of purchased and self-generated energy; fugitive emissions as well as emissions from transport including fleet, 'grey' fleet and public transport, using the same headings as were reported under the 2015 targets.

Additionally, in 2016-17, energy consumption in office buildings will be reported using the same breakdowns of fuel type for normalising against FTE numbers. This excludes emissions from travel.

In-year carbon conversion factors will be used, to ensure that reported GHG levels reflect actual emissions. Similarly, weather adjustment is not to be used, to ensure transparency from reporting actual GHG levels.

This target includes a subsidiary target on reducing the number of business-related civilian domestic flights by 30% against a 2009-10 baseline.

Definitions

For the purposes of measuring this outcome, the following definitions apply:

Carbon dioxide equivalent (CO₂e)	A universal unit of measurement used to indicate the global warming potential of a greenhouse gas, expressed in terms of global warming potential of one unit of carbon dioxide.
Direct emissions	Greenhouse gas emissions from sources that are owned by the organisation, such as from vehicles owned or leased (fleet), or fuels consumed on-site. This includes fugitive greenhouse gas emissions that are not physically controlled (for example through fuels burnt on site) but result from the release of greenhouse gases from other activities such as refrigeration and air conditioning.

Greenhouse gases	The six greenhouse gases included in the Kyoto Protocol are: carbon dioxide (CO ₂), methane (CH ₄), Hydrofluorocarbons (HFCs), nitrous oxide (N ₂ O), perfluorocarbons (PFCs) and sulphur hexafluoride (SF ₆).
Indirect emissions	These are greenhouse gas emissions from sources that are not owned by the organisation, such as the emissions created by the company which supplies the organisation's electricity.
Public transport	This includes all domestic business related travel (air, rail and other forms of public transport).

GHG data reporting requirements 2016-2020

Outcome	Outcome measures	Data inputs
Cut greenhouse gas emissions by 32% from the whole estate and UK business related transport by 2019-20 compared to a 2009-10 baseline	Total GHG emissions in CO ₂ e from fuel consumed on departmental office and non-office estate	Total kilowatt hours from fuel consumed on departmental estate
	Total GHG emissions in CO ₂ e from grid supplied electricity, heat, steam and cooling on departmental office and non-office estate	Total kilowatt hours of purchased heat, cooling and power
	Total percentage of energy from renewable sources (This does not include energy purchased under "green" tariffs.)	Total kilowatt hours of energy from renewable sources
	Total GHG emissions per building in CO ₂ e from fugitive emissions	Total number of air conditioning and refrigeration plant installed, running and disposed of
	Total GHG emissions per organisation in CO ₂ e from owned transport	Total mileage travelled in vehicles owned or leased by the organisation by vehicle type
	Total GHG emissions in CO ₂ e per organisation from business-related travel	Total mileage travelled in public transport or employee owned/leased vehicles (excluding staff commutes), broken down by transport type
Office estate GHG impacts normalised against office-based FTEs	GHG emissions from fuel consumed in buildings qualifying for SOFTE2 benchmarked office estate reporting	Total kilowatt hours from fuel consumed on office estate

	Total GHG emissions in CO ₂ e from grid supplied electricity, heat, steam and cooling in buildings qualifying for SOFTE benchmarked office estate reporting	Total kilowatt hours of purchased heat, cooling and power on office estate
	Total percentage of energy from renewable sources in buildings qualifying for SOFTE benchmarked office estate reporting (This does not include energy purchased under “green” tariffs.)	Total kilowatt hours of energy from renewable sources on office estate
	Total GHG emissions per building in CO ₂ e from fugitive emissions from buildings qualifying for SOFTE benchmarked office estate reporting	Total number of air conditioning and refrigeration plant installed, running and disposed of
Reduce business-related domestic flights (civilian only) by 30% government by 2019-20 compared to a 2009-10 baseline	Total number of domestic flights	Total number of individual (single) domestic flights - flights (return flight = 2 flights)

Waste

Scope of waste included

In line with the EU definitions of waste, *items re-used externally* - meaning items which have **not** been discarded as waste and which are to be re-used for their original purpose without preparation for re-use - will not be considered to be waste and hence will not be included in total waste figures.

This better aligns reporting with waste policy and avoids unfairly penalising departments which make efforts to keep items in circulation for longer and in some cases generate revenue from them. Items discarded by the department but subsequently prepared for re-use (see definition below) will continue to be included under total recycling figures.

Waste recycled and composted; waste incinerated both with and without energy recovery and waste sent to landfill will combined constitute total waste. This target includes a subsidiary target for reducing office paper consumption by 50% against a 2009-10 baseline.

Waste definitions

For the purposes of measuring this outcome, the following definitions will apply:

Construction waste	Any unwanted material produced at construction sites. To include demolition waste
Recycled and composted waste	Waste that is sorted and composted on-site, or collected by a waste contractor to be recycled or composted
Items reused	Non-waste items which are used again for the same purpose for which they were conceived. This could include items donated for re-use by another department under the cross-government re-use pilot, or items donated or sold externally for example by a charity sector re-use organisation; or used vehicles sold by the department.
Items prepared for re-use	Items which the owner has discarded or intends to discard which are subsequently 'prepared for re-use' via 'checking, cleaning or repairing recovery operations, by which products or components of products that have become waste are prepared so that they can be re-used without any other pre-processing'. Preparation for reuse might include the repair of discarded furniture or electrical / electronic equipment so that it can be used again for its original purpose.
Waste arising	Total waste generated that is recycled, composted, incinerated with or without energy recovery, or disposed to landfill
Waste disposed to energy recovery	Waste that is sent for disposal through either on-site or off-site energy recovery plant
Waste disposed to incineration or landfill	All waste collected and disposed to incineration or landfill without energy recovery

Waste reporting requirements 2016-2020

Outcome	Outcome Measures	Data Inputs
Reduce landfill to less than 10% of overall waste; continue to reduce waste and increase recycling	Total waste arising from office and non-office estate Total waste recycled will be comprised of waste recycled + waste composted	Waste re-used externally without preparation for re-use (excluding ICT waste)
		ICT waste re-used externally without preparation for re-use
		Waste prepared for re-use
		ICT waste prepared for re-use
		Waste recycled – excluding ICT waste
		ICT waste recycled
		Total tonnes of waste composted
		Total tonnes of waste incinerated with energy recovery
		Total tonnes of waste incinerated without energy recovery
		Total tonnes of waste to landfill
(To be piloted 2016-17) Normalise office waste against office-based FTEs	Total waste arising from office estate (Benchmarked Office Estate)	Waste re-used externally without preparation for re-use (excluding ICT waste)
		ICT waste re-used externally without preparation for re-use
		Waste prepared for re-use – excluding ICT waste
		ICT waste prepared for re-use
		Waste recycled – excluding ICT waste
		ICT waste recycled
		Total tonnes of waste composted
		Total tonnes of waste incinerated with energy recovery
		Total tonnes of waste incinerated without energy recovery
		Total tonnes of waste to landfill
Reduce office paper consumption by 50%	Total office paper consumption	Paper consumption (A4 reams equivalent)
Data on waste re-used externally will be gathered for context but not included in total 'waste generated' figures. For more information on the definition of preparation for re-use, see: https://www.gov.uk/government/publications/legal-definition-of-waste-guidance		

Water

All departments are expected to make reductions in their metered water consumption – both on the office and non-office estate – and report office water consumption against office-based full-time equivalent staff (FTEs). Each organisation should set its own target for reducing water consumption across the whole estate, focusing on water efficiency measures in areas of greatest need and greatest potential benefit.

Office water consumption will be normalised against office-based FTEs.

Definitions

For the purposes of measuring this outcome, the following definitions apply:

Metered water consumption	Metered mains supply and water extracted on site through boreholes or water courses
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Data reporting requirements

Outcome	Outcome measure	Data inputs
Reduce water consumption	Total metered water consumption from office and non-office estate	Total m ³ water consumption from total estate
Normalise office water consumption against office-based FTEs	Total metered water consumption (Benchmarked Office Estate)	Total m ³ of metered water consumption

Procurement

Sustainable procurement ensures value for money by ensuring the optimum combination of whole life costs and fitness for purpose to meet the user's requirements. The Greening Government Commitments for 2020 retain their focus on procuring more sustainably, principally through a focus on buying more sustainable products and reducing the impact of government's supply chain.

The GGC 2020 framework requires departments to report on the systems they have in place and the action taken to buy sustainably, including:

- to embed compliance with the [Government Buying Standards](#) in departmental and centralised procurement contracts, within the context of government's overarching priorities of value for money and streamlining procurement processes and;
- to understand and reduce supply chain impacts and risks

Procurement reporting should set out departments' achievements in this area and cover their use of the Prioritisation Tool (which helps identify and address their most important

impacts) and the Flexible Framework tool (which enables departments to measure and monitor their progress on sustainable procurement over time), or other equivalent tools. Both the Prioritisation Tool and the Flexible Framework are available on the [Sustainable Procurement Tools page](#) on GOV.UK

Departments will be issued with a template each year in which to insert a short paragraph of text to outline its actions in relation to each of the above requirements. Each Department has flexibility on how to deliver this and is responsible for putting sustainable procurement into practice.

Transparency

Government's impact and ability to show leadership stretches beyond the key outcomes, for example through the way it promotes and conserves biodiversity and the standards it sets for construction projects. Government has committed to be open and transparent on the areas below, to increase accountability and to lead by example. Organisations are encouraged to publish online the steps they are taking in each of the following areas:

- Climate change adaptation
- Biodiversity and the natural environment
- Procurement of food and catering services
- Sustainable construction
- Any other areas that departments consider to be most significant to their activities

Departments are required to include a **short** paragraph on each of these areas (or record a nil return) within their ARA sustainability reporting, and will be required to submit this information to the GGC co-ordinating team at year end using a template to be issued in advance.

Review of GGC

We will review arrangements for reporting post-2020 in due course.

Pre-existing commitments and parallel reporting requirements

In addition to the Greening Government Commitments there are various pre-existing commitments and other requirements that support the Greening Government agenda. The table below lists the main ones and where to find further guidance.

Defra has worked with other departments to reduce the reporting burden on departments by amalgamating reporting requirements where possible.

Commitment	Scope	Further Information
Energy Efficiency Directive	In 2014, the UK government published its National Energy Efficiency Action Plan (NEEAP). The NEEAP was published in accordance with Article 24 of the Energy Efficiency Directive and sets out how the UK government will comply with the Directive. The GGC GHG target is the mechanism which will ensure the UK's compliance with requirements for energy efficiency in public buildings.	The UK's National Energy Efficiency Action Plan and Building Renovation Strategy can be found at: https://www.gov.uk/government/publications/the-uks-national-energy-efficiency-action-plan-and-building-renovation-strategy
Carbon budgets	The Climate Change Act (2008) introduced legally binding carbon budgets which set a ceiling on the level of UK emissions, including from public sector organisations. This means a reduction of at least 50% in greenhouse gas emissions by 2025. The Greening Government Commitment on reducing greenhouse gas emissions will contribute towards the government's share of the total UK carbon budget.	Further guidance can be found at: https://www.gov.uk/guidance/carbon-budgets
Sustainability reporting in ARA	Since 2011-12 all central government bodies which produce Annual Reports and Accounts in accordance with the government Financial Reporting Manual (FrM), have been required to produce an annual sustainability report, using the data collected for reporting on the Greening Government Commitments.	Further guidance can be found at: https://www.gov.uk/government/publications/government-financial-reporting-manual-2016-to-2017
CRC Energy Efficiency Scheme	The CRC Energy Efficiency Scheme is a mandatory scheme to improve energy efficiency and therefore cut CO ₂ emissions from large public and private sector organisations.	Further information on the CRC Energy Efficiency Scheme can be found at: https://www.gov.uk/government/collections/crc-energy-efficiency-scheme

State of the estate reporting	Annual reports that assess the efficiency and sustainability of the property included in the government's civil estate.	https://www.gov.uk/government/collections/state-of-the-estate
Single departmental plans	Single departmental plans describe the government's objectives for this Parliament and how each department is fulfilling these. The plans aim to improve the way in which the government monitors its performance and the way public is able to track progress against key outcomes.	https://www.gov.uk/government/collections/single-departmental-plans-for-2015-to-2020
Greening Government ICT	<p>Departments are reminded that Digital and ICT services will play a significant role in enabling the Greening Government Commitments to be met and that engagement should be sought with your Departmental CTO and Digital Lead as well as your Green ICT Delivery Unit (GDU) member for further advice and guidance, to harness those opportunities, and best practices.</p> <p>The Greening Government ICT Strategy is being refreshed to set out how government digital and ICT services will contribute to the 2020 greening government commitments and deliver financial savings as well as efficient, green practices. In particular the use of e-conferencing, and managed print services, and unified audio and data communications are directly relevant to reducing paper, travel and GHG emissions</p>	The Greening Government ICT Strategy can be found at: https://www.gov.uk/government/publications/greening-government-ict-strategy
Balanced scorecard	All central government departments should use the balanced scorecard to help ensure the food they buy meets the Government Buying Standards from 2017	Further information can be found at: https://www.gov.uk/government/publications/a-plan-for-public-procurement-food-and-catering-the-balanced-scorecard

Annex 1 – FTE Reporting Guidance

Staff

- Staff employed on a regular basis spending 37.5 hours per week in the building = 1 FTE
- Staff employed on a regular basis spending 20-30 hours per week in the building = 0.75 FTE
- Staff employed on a regular basis spending 15-20 hours per week in the building = 0.50 FTE
- Staff employed on a regular basis spending less than 15 hours per week in the building – 0.25 FTE

Home Working

Time staff spend working from home should not be included in the FTE figure. To calculate this you will need to know (or estimate) how many staff regularly work from home and the average number of hours they do so per week and deduct these hours from their total working hours.

Flexible workers

Time flexible workers spend working in the office should be included in the FTE figure. To calculate the FTE figure for flexible workers you will need to know (or estimate) the annual average number of flexible workers you employ and the average number of hours they work on site. These should be multiplied and divided by the maximum annual hours for a full time member of staff (1,680).

Contractors

To calculate the FTE figure for contractors (anyone employed by your organisation who is not a regular member of staff) you will need to know (or estimate) the annual average number of contractors you employ and the average number of hours they work on site. These should be multiplied and divided by the maximum annual hours for a full time member of staff (1,680).

Visitors

To calculate the FTE figure for visitors you will need to know (or estimate) the annual average number of visitors and the average visit duration. These should be multiplied and divided by the maximum annual hours for a full time member of staff (1,680).

Annex 2 – Baseline setting

Principles and definitions

The Baseline and Reporting scopes of the Greening Government Commitments (GGC) key outcomes for 2019-20 includes office and non-office estate and other operational activities in Government Departments, their Executive Agencies, Non-Departmental Public Bodies (NDPBs) and Non-Ministerial Departments (NMDs) in the UK. They do not apply to the estates and operations of the Devolved Administrations, their Executive Agencies and related bodies. Organisations are expected to report unless specifically exempted.

All Greening Government Commitments (GGC) 2016-2020 data will be compared against a 2009-10 baseline, as for the 2011-2015 targets. Organisations reporting for the first time in 2016-2020 will be expected to supply 2009-10 data, or the nearest year for which full data is available having exhausted all other options in 2.4.

There may be situations where meeting targets may be impossible or reporting may be inappropriate, and exemption criteria have been established. Departments who wish to make a GGC exemption case should follow the guidance below.

As part of the GGC baseline setting process, there will be situations where it will be necessary for organisations to adjust the 2009-10 baseline data. The revision of baselines to account for changes is vital and must be done to ensure comparability of data over time, as well as to allow an accurate assessment of what changes in data are due to real performance improvements. A typical example of a baseline change will relate to the post-election Machinery of Government changes.

This guidance sets out the criteria and requirements for the baseline setting process, exemption process and the baseline change request process. Departments are reminded that this guidance will be followed when the Baseline Panel, consisting of the GGC Officials Group which comprises representatives CO, BEIS, HMT, DfT, and Defra, and is led by Defra.

Baseline setting process

The Baseline period for all targets under the GGC key outcomes is 2009-10. All baselines should be drawn from data covering this period wherever possible. If organisations do not have access to suitable data, a later baseline year can be accepted, but organisations will be expected to have exhausted all potential information sources (including invoices and suppliers, estimation and extrapolation) before a later baseline is agreed, and targets are still expected to be met within a shorter timeframe.

Departments should submit composite GGC data covering the core department and its in-scope ALBs.

Organisations are strongly encouraged to retain the earliest baseline year possible to fully capture performance improvements. With this in mind, some key principles relating to data quality for baselines are:

- A complete set of data (that is, for all organisations covered by GGC within a departmental family) for the baseline year of 2009-10 is **most preferable** in all cases.
- Only when full and complete data for the baseline year is not available, organisations may fill any gap by providing data which has been estimated/approximated using other years or with normalised data (for example water consumption per staff number or energy use per m²). In such cases, all assumptions and calculations should be provided, along with an explanation why the baseline data cannot be derived from available information.
- If full and complete data for the baseline year is not available for the complete 'departmental family' (that is, all organisations covered by GGC), it is possible to provide different baseline years for the different organisations. In such cases, all assumptions and calculations should be provided along with an explanation why the baseline data cannot be derived from available information.
- The use of alternative years for baselines will be accepted only if it can be shown that the data from the baseline year is inadequate to assess performance, and that using an alternative year would be more appropriate and more realistic for measuring future performance improvements. Please note, that these cases will only be accepted in extenuating circumstances.

Baseline data is to be entered into the baseline tab of the GGC reporting spreadsheet provided for your departmental family. Any changes to previously submitted baselines should be agreed by the Baseline Panel before being submitted for inclusion in pan-government GGC data.

Exemption process

Cases for exemption will be reviewed by the GGC Baseline Panel and will only be considered if they are proposed under one of the following criteria:

- Arm's length organisations (NOT government departments) occupying less than a total of 1,000m² of floor area **or** with fewer than 250 FTE Staff;
- where there are no safe, technically feasible, and environmentally friendly options available for meeting the commitments;
- where application of the commitments might deliver a perverse outcome; or

- where an organisation has dual or multi-status (for example being both an NDPB and a trading body), and it is no longer classified as being a public sector body under the ONS Public Sector Classification Guide².

Departments should consider carefully whether the exemption is in the best interest of that body, and the overall department. It may be preferable to consider exempting a body from one individual target if there is a particular cause for concern. Departments are able to request withdrawal of an exemption in later years should circumstances change, as a baseline change request. Once a body starts reporting it is not possible to later exempt it from reporting (unless it is abolished).

A template has been prepared for the exempting of organisations from part or all of the reporting scope.

Baseline change process

There will be circumstances where baselines will need to be revised, although revised figures are not required unless materially different.

The submission for a change to a baseline should comprise two important elements:

- a) An appropriate and justified reason for the change; and
- b) A clear and detailed calculation showing how the new baseline figure has been worked out.

The onus is on departments to proactively submit cases to adjust baseline figures in order to ensure assessments of performance are as accurate as possible.

Circumstances and criteria

In deciding if re-baselining is justified, two types of revisions are considered:

- (a) A **baseline adjustment** – Relates to changes to the scope. A baseline adjustment is permitted in instances when an organisation takes on or relinquishes specific functions or responsibilities (for example takes responsibility for an additional Executive Agency).
- (b) A **baseline correction** – Relates to changes to the data. A baseline correction can be made where baseline data previously supplied is incorrect or incomplete. In

²<https://www.ons.gov.uk/economy/nationalaccounts/uksectoraccounts/datasets/publicsectorclassificationguide>

instances where additional or more accurate data for the baseline year comes to light the original baseline data can be revised.

We consider the following circumstances to be appropriate for a department to request a baseline change or where an adjustment of baseline figures must be undertaken:

Appropriate circumstance for adjusting/correcting baseline

Baseline adjustment

- ‘Machinery of Government’ changes – The transfer of sites or organisations between departments (where previously reported as part of the SOGE process) or other parts of the wider public sector. For example, if sites or organisations are reallocated from one department to another, the baseline for each will be adjusted to reflect the reallocated site or organisation. The adjustment will be based on the baseline figure of the transferred site or organisation so the overall baseline at Government level is not changed. Changes such as this reinforce the need for data to be recorded and broken down by site as much as possible.
- Inclusion of existing sites or organisations – Site or organisations that were part of the estate in the baseline year, but not in the original baseline calculation. Data for the newly reported entity should be added to the baseline year.
- Exclusion of existing sites or organisations from previously reported data – This could include the disposal of organisations, sites or functions to private sector (that is, the activity continues but it is privatised or is *no longer a part of the government estate* and you will not include the activity/site in your performance year data). Departments should be seeking to manage and report their full operational impact. However where functions are outsourced and no longer included in performance year data, these functions must be removed from baseline data to ensure comparability.

Baseline correction

- New data – New data is available which adds to previous data, for example greater coverage of the estate or data resulting from additional sites/functions not previously reported. Note: If additional data is available for the baseline year (for example inclusion of a building not previously reported), this will simply be incorporated into the existing baseline year data. It is unlikely that this would be justification for an alternate baseline year.
- Improved data – Previous errors in data have been addressed or better data is now available allowing for a more accurate baseline.

There are a number of circumstances that do not constitute an appropriate case for a change of baseline. These include, but are not limited to:

Inappropriate circumstances for adjusting/correcting baseline

- **Organic growth** – Changes to the scale of departmental operations or facilities (for example floor space) while the remit and purpose of the function remains unchanged; therefore organic/natural growth in activity. This includes the creation of EAs/NDPBs that serve the departments overall function.
- **Organic reduction** – Closure of a facility or site or where an activity is no longer carried out
- **Growth due to policy** – The expansion of existing functions due to changes in government policy
- **Estate rationalisation or growth** – Where a change to the estate has occurred through estate efficiency (estate rationalisation) or growth, but where the remit of the department activity or scope has not changed. Both estate rationalisation and growth should be reflected in performance data. However, privatisation or outsourcing of significant parts of departmental function, so that it no longer forms part of the estate, must lead to a baseline adjustment or correction if it is no longer included in your performance year data as outlined above.
- **Changes in tenancy** – office functions moved from ‘serviced’ or rented offices to owned offices, or vice versa.
- **More efficient buildings** – Relocating to a more resource efficient building(s), as this should be reflected in improved performance.
- **Outsourcing sites** – Outsourcing sites or functions to the private sector or sites which come under PFI-management, *but which still remain a part of the government estate*. These site or functions must be retained in both the baseline year and performance year figures.

There are a number of known cases (for example due to Machinery of Government changes) where we will be expecting that departments **must** make baseline change requests.

Where the change may have an impact upon more than one department (for example, where functions have been transferred), please highlight in your change request where communication with the other department(s) has taken place. For example:

- have you had discussions with the department which now has responsibility for one of your previous functions, to ensure they have the most accurate data to include in their own records?
- have you been able to obtain data for existing functions which are now your responsibility? Where there has been a division of departments, how have the figures been split so that the data for each of the new organisations equals the totals formerly reported?

Process and timescales

Proposed exemptions will be considered by the Officials Group (also referred to as the Baseline Panel), and decided by this group, at half-yearly intervals, allowing time for amended data to be included ahead of half-yearly reporting deadlines.

The assessment of baseline requests

Departments should provide sufficient explanation, background calculations and justification to ensure the process is as efficient as possible. We may request additional evidence if required.

On the understanding that Departments will be doing all they can to ensure appropriate evidence is supplied, and that all requests will be assessed on a case-by-case basis, the following general criteria will be applied to re-baseline requests:

- Requests should be received one week ahead of the scheduled baseline panel meetings – notice will be given of the date of the meeting;
- In order to effectively assess the case behind a baseline change request, it is essential to include all calculations and figures, including how the original baseline was calculated and how changes in data quality or estate are reflected in the new calculation.

In cases where further clarification or information is required, CO will consult with departments before making recommendations. The Panel will discuss the recommendations put forward and will decide upon the acceptability of each case. The final decision for each case rests with the panel.

Departments should consider the following issues:

- The case for requesting a baseline change must be clear, based on the circumstances and criteria set out in this guidance
- The calculation provided must be clear, so that it can be judged to justify the baseline change
- Any uncertainties and assumptions taken in the calculations must be clearly shown
- The scope and the year for all data should be shown

As with all elements of the GGC process, all data used to construct the calculation and the new baseline figures is taken **on trust**. Although CO may ask to see audit trails and other evidence for the information provided, it is the responsibility of each organisation to ensure any data or figures provided are correct.

Frequently asked questions

Can we submit data from a different (for example more recent) year to be used as our baseline?

Organisations should use data from 2009-10 whenever possible. If more accurate data for certain areas within an organisation is available, this may be used to supplement the baseline setting process.

A case may be put forward for a later baseline year if it can be proved that your current data is inadequate to assess performance, and that using a later year would be more appropriate and more realistic for measuring future performance improvements.

If a later year has been agreed, the target year by which to achieve the target will remain the same. Therefore, organisations with a later year for a baseline will have a shorter time period in which to achieve the target.

Please see below for more detail on the criteria.

Can a performance baseline be made of different years for different parts of the departmental family?

Yes, see example below, based on the target to reduce carbon by 32% by 2019-20 (relative to 2009-10 baseline):

Dept. family Element	Earliest year of acceptable data*	CO ₂ emissions in the accepted baseline year
Core Department	2009-10	500 tonnes
EA 1	2009-10	400 tonnes
EA 2	2009-10	100 tonnes
EA 3	2010-11	50 tonnes
Total EAs	Mixed	550 tonnes
NDPB 1	2010-11	25 tonnes
NDPB 2	2011-12	25 tonnes
Total NDPBs	Mixed	50 tonnes
Total	Mixed	1100 tonnes

This means some organisations within a department with an alternative year for a baseline will have a shorter time period in which to achieve the target.

For example, NDPB 2 would have fewer years to achieve the target compared to the Core Department.

What happens if we have much improved data than previously submitted?

Apply for a baseline change. State the requested baseline. Detail how and why the data has improved with clear calculations.

We are struggling to provide accurate calculations behind our new baseline figures or our figures are based upon poor quality data, what will this mean?

All cases will be dealt with on a case by case basis. However, the better the quality of the data that has been used to derive this figure the stronger the case will be for a baseline change.

How do we know what the status of our baseline request is?

On receipt of your baseline change form, Defra will confirm receipt. Defra will look at your request and make recommendations/observations for the Baseline Panel. The panel will convene regularly, and wherever possible will make final decisions on cases. Departments will be informed of decisions as soon as possible after this meeting.

What is the situation where a service or function previously undertaken in-house is outsourced and carried out by the private sector?

Where outsourcing of a function or service has taken place, the distinction must be made between outsourced operations which continue **onsite** versus operations which move **offsite**.

Onsite - Operations are continued to be carried out onsite but are now provided by a private sector company. For example, your catering service is now provided by a private catering company but continues to operate out of your building's canteen. This is not a case for re-baselining and the impact of this operation must be retained in both the baseline and reporting scope.

Offsite – Operations previously undertaken in-house are outsourced and carried out off-site at a private sector site. For example, IT services which have formerly been provided by a departmental IT team are now provided remotely by a private sector IT provider from its own facilities. If this impact (reduction) is reflected in the reporting scope, it must be removed from the baseline data. If the baseline was not adjusted, this may result in double-counting in UK-wide figures, for example carbon emissions resulting from this operation reported in both the GGC return and by the private sector company.

Version Control

Version 1.0	Published December 2016
Version 1.2	Published January 2017 Figure for savings associated with GGC programme in 2014-15 on p.2 corrected.