



**URBAN GREENHOUSE GAS INVENTORY
SPECIALIST TRAINING COURSE**

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GHG AND CLIMATE CHANGE SPECIALIST CURRICULUM





**ACCOUNTING AND REPORTING
PRINCIPLES**

FOR GHG & CLIMATE CHANGE PROFESSIONALS

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WHAT SHOULD YOU LEARN



Accounting and reporting principles

Notation keys



INTRODUCTION

This lecture outlines the accounting and reporting principles for city-wide GHG inventories. It also introduces notation keys, a disclosure practice which can help cities fulfil these principles.

A city GHG inventory shall follow the principles of relevance, completeness, consistency, transparency and accuracy.

Accounting and reporting for city-wide GHG emissions is based on the following principles adapted from the GHG Protocol Corporate Standard³ in order to represent a fair and true account of emissions.

RELEVANCE

The reported GHG emissions shall appropriately reflect emissions occurring as a result of activities and consumption patterns of the city. The inventory will also serve the decision-making needs of the city, taking into consideration relevant local, subnational, and national regulations.

The principle of relevance applies when selecting data sources, and determining and prioritizing data collection improvements.

COMPLETENESS

Cities shall account for all required emissions sources within the inventory boundary. Any exclusion of emission sources shall be justified and clearly explained. Notation keys shall be used when an emission source is excluded, and/or not occurring

CONSISTENCY

Emissions calculations shall be consistent in approach, boundary, and methodology. Using consistent methodologies for calculating GHG emissions enables meaningful documentation of emission changes over time, trend analysis, and comparisons between cities.

Calculating emissions should follow the methodological approaches provided by the GPC. Any deviation from the preferred methodologies shall be disclosed and justified.



TRANSPARENCY

Activity data, emission sources, emission factors, and accounting methodologies require adequate documentation and disclosure to enable verification. The information should be sufficient to allow individuals outside of the inventory process to use the same source data and derive the same results. All exclusions shall be clearly identified, disclosed and justified.



ACCURACY

The calculation of GHG emissions shall not systematically overstate or understate actual GHG emissions.

Accuracy should be sufficient enough to give decision makers and the public reasonable assurance of the integrity of the reported information. Uncertainties in the quantification process shall be reduced to the extent that it is possible and practical.



GUIDANCE ON USING PRINCIPLES

Within the requirements of this standard, a city will need to make important decisions in terms of setting the inventory boundary, choosing calculation methods, deciding whether to include additional scope 3 sources, etc.

Tradeoffs between the five principles above may be required based on the objectives or needs of the city. For example, achieving a complete inventory may at times require using less accurate data

Over time, as both the accuracy and completeness of GHG data increase, the need for tradeoffs between these accounting principles will likely diminish.

NOTATION KEYS

To accommodate limitations in data availability and differences in emission sources between cities, the GPC requires the use of notation keys, as recommended in IPCC Guidelines.

Where notation keys are used, cities shall provide an accompanying explanation to justify exclusions or partial accounting of GHG emission source categories.

Notation key	Definition	Explanation
IE	Included Elsewhere	GHG emissions for this activity are estimated and presented in another category of the inventory. That category shall be noted in the explanation.
NE	Not Estimated	Emissions occur but have not been estimated or reported; justification for exclusion shall be noted in the explanation.
NO	Not Occurring	An activity or process does not occur or exist within the city.
C	Confidential	GHG emissions which could lead to the disclosure of confidential information and can therefore not be reported.

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