Understanding the Entire Campus Carbon Footprint

Why and How to do Comprehensive Scope 3 Reporting

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Outline

Part 1: Context – The Significance of Scope 3

- Frameworks, Protocols, Potential Impact and Best Practices
- Discussion

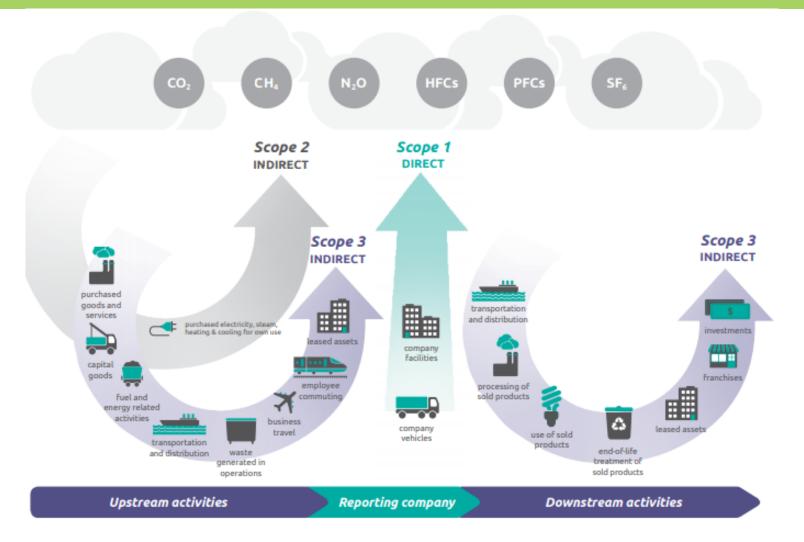
Part 2: Value – How Can Scope 3 Accounting Be Valuable?

- Case study 1: University of Texas Austin
- Case study 2: University of New Hampshire
- Discussion

Part 3: Data and Methodologies – Challenges and Tradeoffs

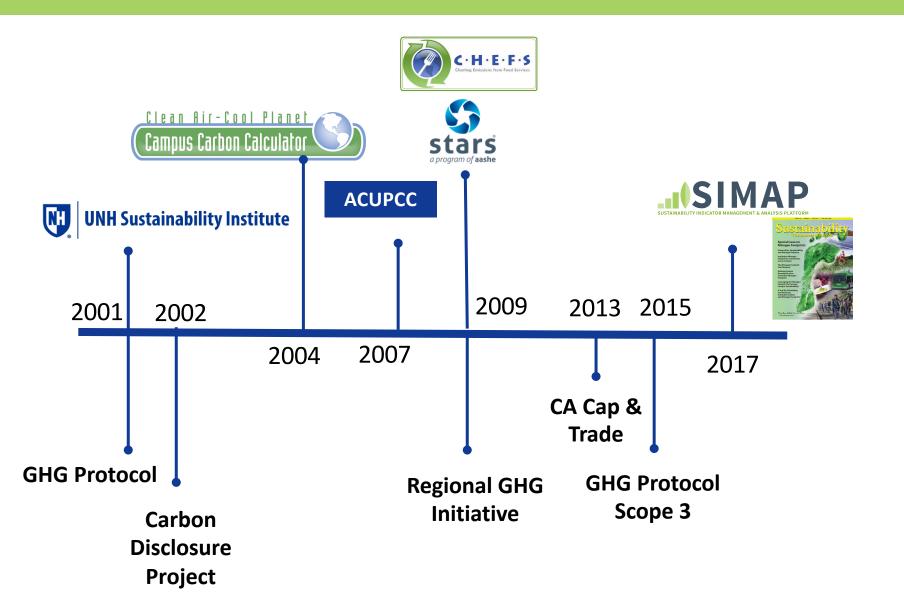
- Case Study: University of Texas Austin
- NFT Network and SIMAP
- Discussion

What are "Scope 3" Emissions?



Reference: Figure [1.1] Overview of GHG Protocol scopes and emissions across the value chain The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard REVISED EDITION

Evolution of GHG Accounting



What is Typically Reported?

"Organisations of all types are significant contributors to international greenhouse gas emissions. The business case for supporting low-carbon practices is gathering pace, alongside the regulatory demands imposed through carbon emission compliance reporting.

Despite this, guidance for generating carbon footprints through hybrid environmentally extended input-output analysis is under-developed and underresearched.

"A universal methodology which takes a consistent and transparent approach for practitioners in assessing the carbon footprint of HEIs is proposed. The input of environmental practitioners themselves during its development has sought to ensure this methodology is user-friendly."

Towards a universal carbon footprint standard: A case study of carbon management at universities

Author s: <u>Oliver J.Robinson^a AdamTewkesbury^b SimonKemp^a Ian D.Williams^a</u> Journal of Cleaner Production, <u>Volume 172</u>, 20 January 2018, Pages 4435-4455

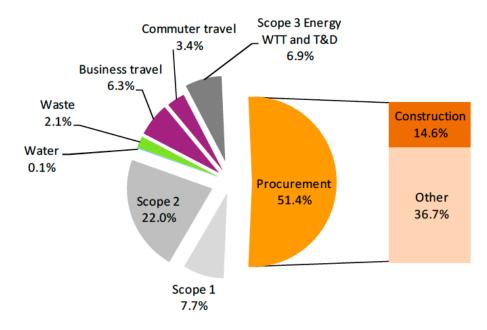
Scope 3: Potential Magnitude

University of Cambridge

GHG Inventory 2011-2012 AY

Year	2011-2012
	Tonnes CO₂e
Business services	11,271
Paper products	4,900
Other manufactured products	16,114
Manufactured fuels, chemicals, and gases	10,190
Food and catering	9,962
Construction	35,918
Information and communication technologies	12,272
Waste and water	2,532
Medical and precision instruments	14,269
Other procurement	5,806
Unclassified	2,711
Total	125,943

Total University CO₂e emissions



Applying Scope 3 Protocol

Reference: Figure [5.3] Time boundary of scope 3 categories, Corporate Value Chain (Scope 3) Accounting and Reporting Standard

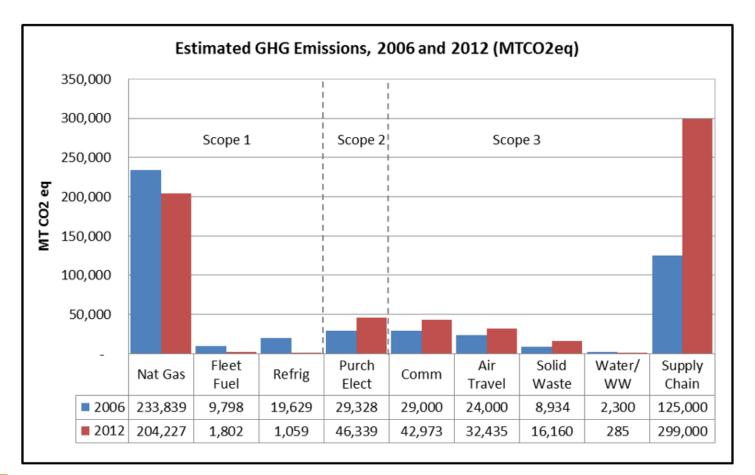
Scope 3 category	Carbon Commitment	CCC/ CarbonMAP	SIMAP Tier 1
1. Purchased goods & services	O	p paper	p food, paper
2. Capital goods			
3. Fuel- and energy- related activities	0	p T&D losses	p T&D losses
4. Upstream transport & distr			P food
5. Waste generated in operations	0	х	x
6. Business travel	X study abr, biz travel		X study abr, biz travel
7. Employee commuting	X student, faculty, staff		X student, faculty, staff
8. Upstream leased assets			
9. Downstream transport & distr			
10. Processing of sold products			
11. Use of sold products			
12.End of life treatment of sold products			
13. Downstream leased assets			
14. Franchises			
15. Investments			

Value proposition of Scope 3 Accounting: UT Austin

- 1. Right thing to do
 - Lean toward making bigger impact
- 2. Living Lab opportunity
 - Experiential Learning
- 3. Leadership opportunity
 - For institution and vendor partners

UT Austin GHG Inventory 2012 Update

Figure 1: Total Emissions by Scope, 2006 and 2012



UT Austin GHG Inventory 2012 Update: Supply Chain

3.05 SUPPLY CHAIN

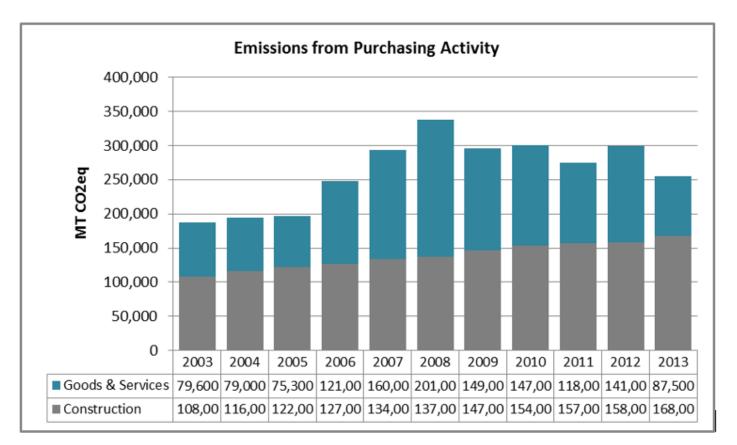
Embodied energy from purchased good and services is estimated in the university's supply chain produced approximately 299,000 MTCO2e, accountable for 76% of Scope 3 emissions and 46% of total emissions.

While not all universities elect to include supply chain emissions as part of their greenhouse gas inventory, the size and significance of these emissions should be included to reflect a campus' true carbon footprint. In terms of measuring emissions from purchased goods, the CA-CP requires only information about purchased paper. With the addition of all purchases and services, however, the emissions resulting from UT Austin's annual purchasing nearly doubles the overall carbon footprint of the campus. The methodology is detailed in the Appendices.



UT Austin GHG Inventory 2012 Update: Supply Chain

Figure 12: Supply Chain Emissions from University Purchasing

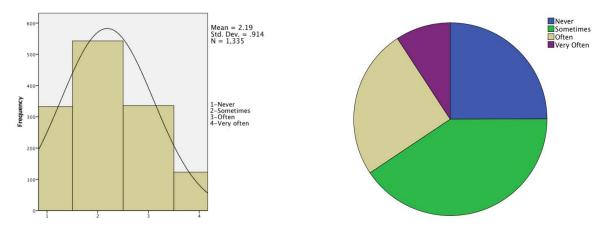


UT Austin: Qualitative Data

13. To what extent has your experience at UT Austin contributed to your knowledge, skills, and personal development in the following areas?

	Frequency	Percent	Valid Percent	Cumulative Percent
Never	333	5.1	24.9	24.9
Sometimes	543	8.3	40.7	65.6
Often	336	5.1	25.2	90.8
Very Often	123	1.9	9.2	100.0
Total	1335	20.3	100.0	

Understanding of the economic dimensions of sustainability



http://studentsuccess.utexas.edu/surveys/results

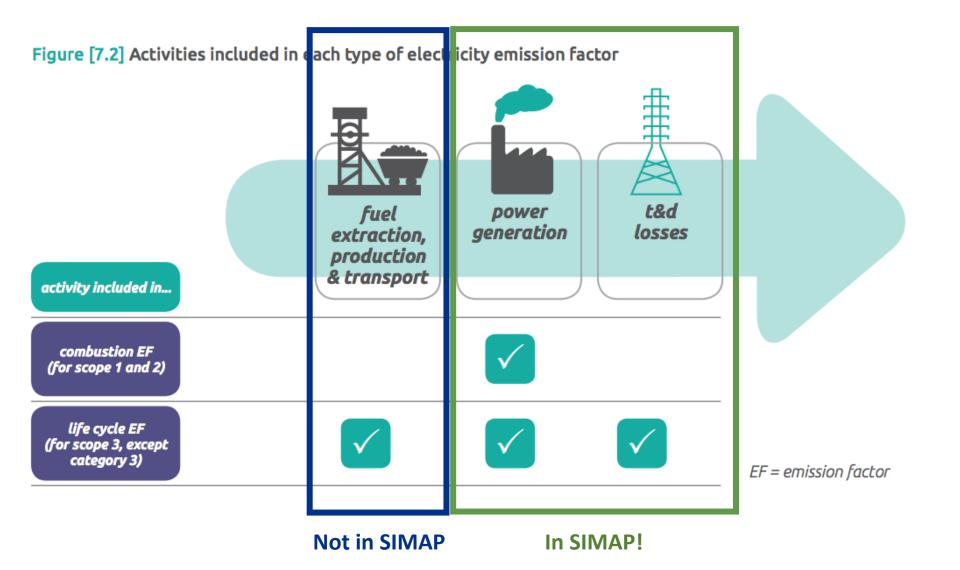


Value proposition of Scope 3 Accounting: UNH

Collecting and analyzing quantitative data about the upstream and downstream carbon impacts of campus activities lends additional credibility and momentum to numerous campus sustainability initiatives.



Energy Planning at UNH: We Need More Data



A Broad Range of Value for Scope 3 Accounting

Collecting and analyzing quantitative data about the upstream and downstream carbon impacts of campus activities lends additional credibility and momentum to numerous campus sustainability initiatives.

- Energy: "Upstream" energy info is vital for next round of climate action planning, long-term energy vision
- **STARS:** Required to collect and reporting various purchasing data (i.e., food, electronics, janitorial, paper, etc.), and it would be nice to get more value from that exercise
- Zero Waste: Purchasing, packaging, disposal
- **Investments:** We continue to have a robust conversation on campus regarding the impact of our investments, theoretical divestment
- Nitrogen footprint: The original model required looking at food production as the major driver; as a result, we've incorporated into SIMAP

What is a nitrogen footprint?

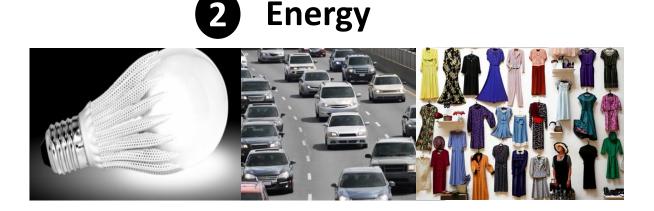
A **nitrogen footprint** is the amount of reactive nitrogen released to the environment as a result of an entity's resource consumption





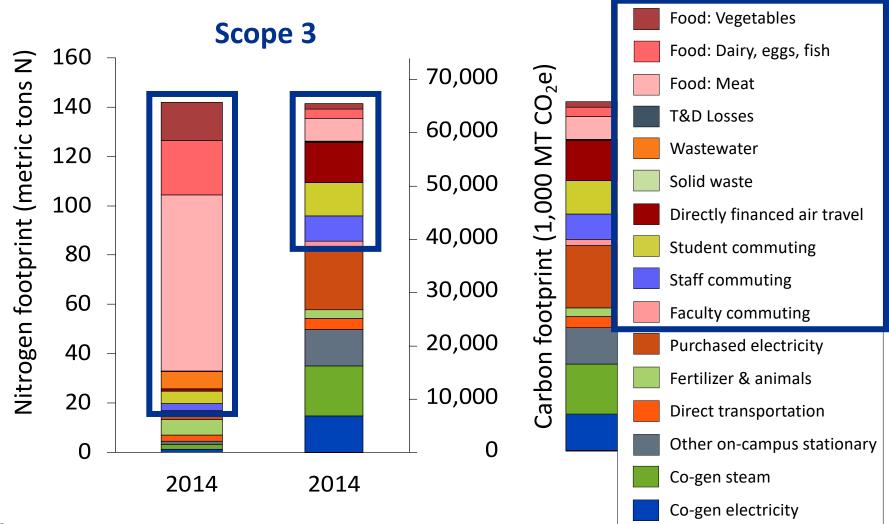


*Food consumption and production





Scope 3 Components of UNH Footprint*



FY2014

*Of categories in SIMAP

Wrestling with Changing Boundaries at UNH

How to deal with changing boundaries when we have existing baselines/goals/commitments?

GHG Reduction Goal: 80% by 2050, originally adopted using the "Climate Commitment" boundaries

- **1. Keep baseline year;** adjust calculation to incorporate estimated emissions for new sector/s
- 2. Adopt new baseline year in order to have credible estimates of emissions across all included categories; update or set (combined/overarching) new goal/s as needed
- **3.** Report emissions and set goals separately for Scope 1 and 2 versus Scope 3 emissions (i.e., carbon neutral by 2050 for S1 and 2; more modest S3 goal, or various goals for different S3 categories)

Data and Methodologies: Challenges and Tradeoffs for Supply Chain

	High level	Sub-sector level	Product level
Inputs Required	Total \$ spent across all sectors (i.e. construction, paper products, food and ag), or in each sector	\$ spent per sub-sector (i.e. for food, beef vs poultry vs produce) OR mass/volume of items per per sub-sector	#/volume/mass of specific products, with sustainability attributes
Emissions and Conversion Factors Required	Economic Input/ Economic Output ("EI/EO")	Combination EI/EO and Process LCA data Sub-sector average conversion factors for \$ to mass/volume	Massive volumes of detailed LCA Process data
Pros	Data is generally very accessible; Able to be completed quickly	Inputs, EFs and conversion factors are generally at a reasonably manageable and relevant scale.	Most useful/accurate for purposes of capturing the impact of institutional decision-making.
Cons	Hard to capture reductions or impact of institutional decision-making	Data can be harder to get and work with; Combo of methodologies potentially problematic	Difficult/ time- consuming/ impossible to get required data.

Vendor Partnerships: UT

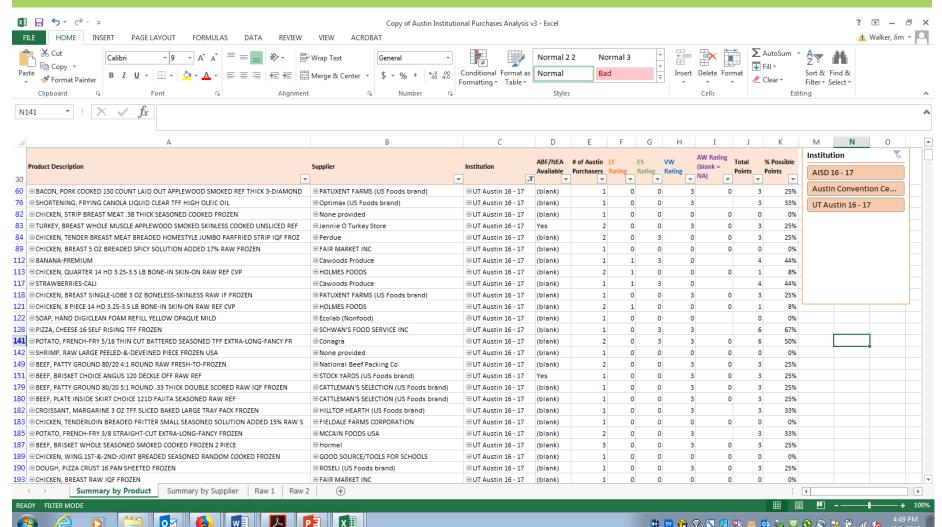
greeneroffice		University of Texas Jan 2015-Dec 2015			
\$	- \$100,000	\$200,000	\$300,000	\$400,000	\$500,000
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PRINTER SUPPLIES					60%
LUNCHROOM SUPPLIES, FOOD		9%			
BINDR S, REPORT COV, LAMINATING	56%				
LABELS, LABELMAKERS, TAGS, BAD	1 40%				
PAD S,NOTEBOOK S,FORM,ACCT BK S	29%				
BOARD S, EASELS	14%				
WORK SPACE FURNITURE	0%				
MARKERS, HIGHLIGHTERS	82%				
BALLPOINT, ROLLING, STYLUS PENS	10%				
MAINTENANCE SUPPLIES, FIRST AID	■ 7%				
SEATING	36%				
SELF-ADHESIVE NOTES, TAPE FLAGS	23%				
BATTERIES	6%				
STORAGE, SHELVING, BOOK CASES	47%				
DESKS& WORKSTATIONS	66%				
ENVELOPES	37%				
FILE FOLDERS (TOP TAB)	83%				
RESTROOM SUPPLIES	38%				
SURGE, MICE, KEYBOARDS	3%				
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Data and Methodologies: UT

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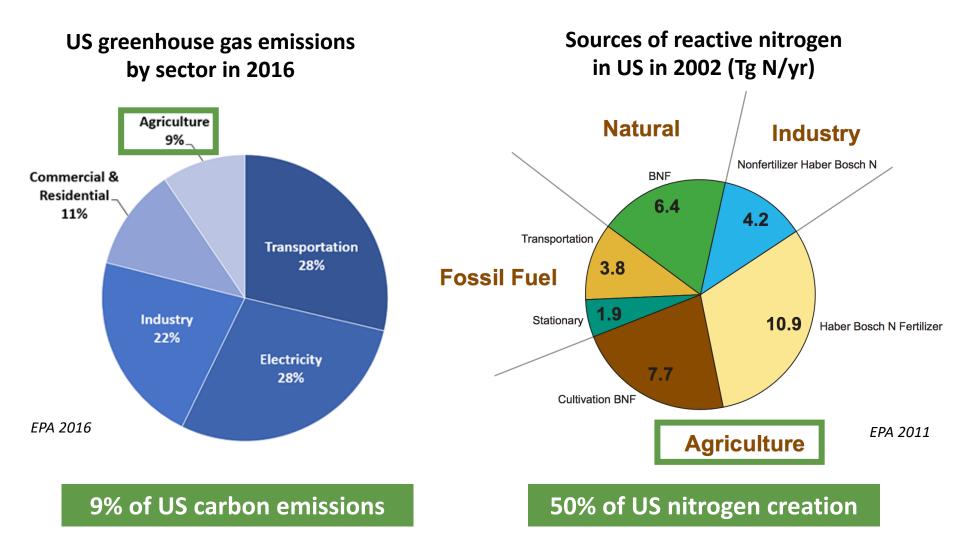
Data and Methodologies: UT



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Data and Methodologies: Food Data in SIMAP

Why is food important for footprinting?



Data and Methodologies: Food Data in SIMAP

NFT Network

- 1. Food data collection and processing
- **2.** Emissions factor calculation
- 3. Using the results

1. Food data collection and processing

Request purchase records

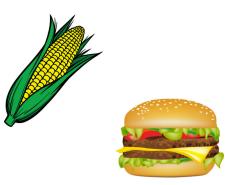
ITEM	BRAND	DESCRIPTION	PK	SIZE	QTY
337045	WEST CRK	EGG WHL W/CITRIC BNB TFF	1	20 LB	5264
362013	WEST CRK	FRUIT SALAD DLX ORANGE GRAPE	1	8 LB	3724
293477	ROMA	BEEF SIRLOIN STK PHILLY SLCD FZ	2	5 LB	3622
310503	ASSOLUTI	CHICKEN TNDRLN BRD PAR FRIED	2	5 LB	3099
158754	WEST CRK	CHICKEN TNDR JUMBO CLPPD CVP	4	10 LB	2740
904599	NLS NEST	EGG BRWN LG CAGE FREE	1	15 DZ	2607
276878	APPLAUSE	CHICKEN BRST NUGGET BRD FC FZ	2	5 LB	2303
861588	STONY	YOGURT STRWBRY LF ORGANIC BULK	6	32 OZ	2270
247412	WEST CRK	BEEF PATTY 5/1 GRND 80/20 FZ	50	3.2 OZ	2208
950233	STONY	YOGURT FRNCH VANILLA ORGANIC NF	6	32 OZ	2119
310514	ASSOLUTI	CHICKEN BRST STRIPS FC GRILL	2	5 LB	2109
882098	OLD CAL	SAUCE MARINARA FCY POUCH	6	106 OZ	1862
38268	TYSON	CHICKEN BRST PATTY HS FC CN FZ	60	3.53 OZ	1754
264197	ROMA	SAUCE ALFREDO RTU TFF	4	80 OZ	1612
53381	GOLD MED	FLOUR FULL STRENGTH TFF	1	50 LB	1494
197448	WEST CRK	CHICKEN DICED WHI & DARK FC 1/2	1	10 LB	1475
993262	SLVR SRC	CORN CUT YLW	1	20 LB	1398
259374	DOLE	STRAWBERRIES DICED IQF	2	5 LB	1314
887415	SLVR SRC	CHICKEN TNDRLN FRITTER BRD FZ	1	10 LB	1303
890881	STONY	YOGURT BANANA VANILLA ORGANIC	6	32 OZ	1280
29137	LAMBSEAS	FRIES CRISSCUT SEASND	6	4.5 LB	1249
85236	TYSON	CHICKEN POPCORN BITE ORGNL RTC	2	5 LB	1217
51380	HEINZ	KETCHUP VOL-PAK TFF	1	3 GA	1208
320328	ROMA	CHEESE MOZZ WM PROV WHI CHED	6	5 LB	1179
395018	PACKER	BEEF FOR STEW CH FZ	2	5 LB	1159
43045	MIN MAID	JUICE ORANGE CONC 5+1	4	90 OZ	1091
52221	AUNT JEM	FRNCH TOAST STICKS OVENABLE FZ	2	5 LB	1035
39276	SNDW MKR	TURKEY BRST	2	9.71 LB	1011
76957	TYSON	CHICKEN WING JUMBO APPROX 105	2	5 LB	931
307212	PIERCE	CHICKEN BRST NUGGET BTTRD FZ	2	5 LB	929

Categorize items & calculate weights

18 food categories

Calculate weights, for example:

20 lb/pack x 5264 packs purchased = 105,280 lb eggs



Data and Methodologies: Food Data in SIMAP

- Food purchase data can be in two forms:
 - Dollars (\$)
 - Weight (pounds)
- \$ / Ib varies within food groups:
 - Ground beef = 3.80/lb \rightarrow Steak = 8.60/lb
 - Flour = \$0.50/lb → Bread = \$1.30/lb
- Emissions factors are per unit weight:
 - 26 kg CO₂e/kg beef
 - 390 g N/kg beef

SIMAP

HOME	1. ACCOUNT	2. DATA ENTRY	3. RESULTS	REPORTS	DATA MGMT	ABOUT	RESOURCES		
	EQUIRED	food data e	entry:		IONAL foc	od data	entry:		
• La	ate range abel (descrip ood categor y	•		 Vendor name Organic Local 					
• W	/eight nit (kg, lb)	•		• Dolla	category 2 & rs dence level	& 3 (mult	i-ingredient)		
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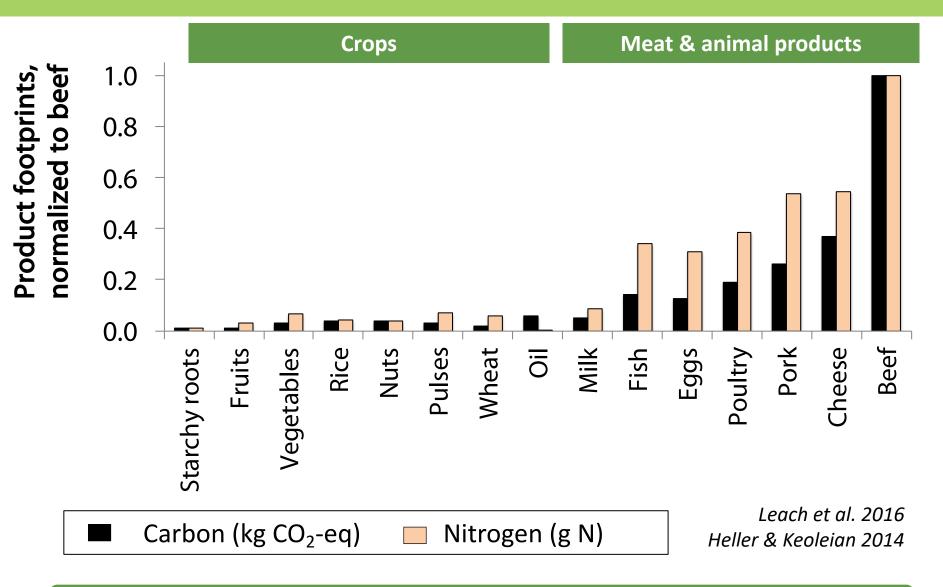
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FOOD SCALING FACTORS

For more information:

- User's Guide (Resources tab)
- Food Template (Resources tab)

2. Emissions factors for food

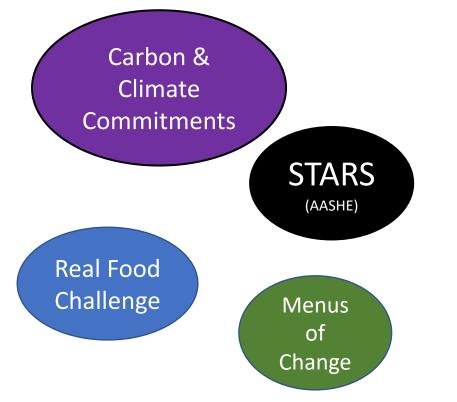


Consistent trends across C & N footprints

3. Using the results

Data to back up other food sustainability initiatives:

Communication/education/ou treach AND inform new goals



• Food labels!



 Nitrogen footprint reduction goals

Data and Methodologies: Food Data in SIMAP

Next steps for food:

- Calculate reasonable \$/lb conversion for food
- Improve food data processing alignment with STARS and Real Food Challenge
- Share food scenarios template

Applying Scope 3 Protocol

Reference: Figure [5.3] Time boundary of scope 3 categories, Corporate Value Chain (Scope 3) Accounting and Reporting Standard

Scope 3 category	Carbon Commitment	CCC/ CarbonMAP	SIMAP Tier 1	SIMAP Tier 2
1. Purchased goods & services	ο	p paper	р food, paper	Х
2. Capital goods				
3. Fuel- and energy- related activities	0	p T&D losses	p T&D losses	Х
4. Upstream transport & distr			P food	Х
5. Waste generated in operations	0	x	х	Х
6. Business travel	X study abr, biz travel		X study abr, biz travel	Х
7. Employee commuting	X student, faculty, staff		X student, faculty, staff	Х
8. Upstream leased assets				
9. Downstream transport & distr				
10. Processing of sold products				
11. Use of sold products				
12.End of life treatment of sold products				
13. Downstream leased assets				
14. Franchises				
15. Investments				

Summary

Scope 3 Accounting :

- Challenging to do, but can be of strategic value, especially if coupled with related initiatives (e.g. student research, STARS, etc)
- Need to move toward "dual reporting"
- SIMAP will hopefully help!

Next steps

- Working groups on different categories
- Build new Scope 3 module/s in SIMAP
- Beta testing (let us know if you want to participate!)
- Launch in 2019

www.unhsimap.org



SIMAP@unh.edu