

Sustainability Reporting Guidance and Template

For NICS Departments 2025-26

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1. About this document

1.1 Purpose of this document

The aim of this guidance document is to support NICS departments in developing their department's sustainability report which is to be included in their annual report.

This Sustainability Reporting Guidance has been prepared in response to evolving policy requirements, including the Programme for Government, the Climate Change Act Northern Ireland) 2022, and alignment with the Task Force on Climate-related Financial Disclosures (TCFD) framework. The guidance document is referred to in the FReM (The Government Financial Reporting Manual) 2025-26, and aims to drive consistency, transparency, and comparability in sustainability reporting across NICS departments.

The FReM 2025-26 states all UK central government departments (not NI departments) must comply with [TCFD-aligned disclosure guidance](#), and “Other central government and wider public sector bodies may choose to voluntarily adopt TCFD-aligned disclosure in full or in part”. For further information on the rationale of this guidance document for NICS, please see Appendix V “Rationale for approach”.

1.2 Roles & Responsibilities

The Department of Agriculture, Environment and Rural Affairs (DAERA) is the policy holder for Sustainability Reporting in NICS and will be responsible for co-ordinating updates and improving this guidance over time, ensuring departments are kept informed of any changes.

Each NICS department acts as its own policy administrator. Departments are responsible for applying this guidance locally, coordinating data collection, quality assuring figures and narratives, and preparing the sustainability report for inclusion in their Annual Report and Accounts.

If you have any suggestions as to how this guidance may be improved, please contact SRGuidanceFeedback@daera-ni.gov.uk. For enquiries relating to a specific reporting requirement, you should use the suggested contacts included in the “where can I get this data” sub sections where possible.

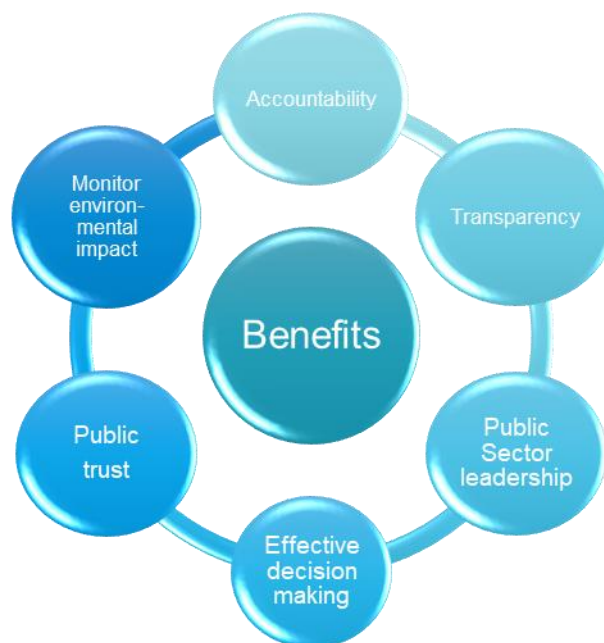
2. About sustainability reporting

2.1 What is sustainability reporting?

A narrow definition of sustainability reporting is: “Public sector sustainability reporting is the recording and disclosure of an organisation’s environmental impact caused by its activities.”¹ Some organisations incorporate social impacts in their sustainability reports. This guidance focuses on environmental impacts to establish a concise solid foundation in terms of sustainability reporting for all NICS departments, which can be developed in the future.

2.2 Why is sustainability reporting important?

Some of the benefits of sustainability reporting are shown in the diagram below. Currently, sustainability reporting across NI departments is inconsistent, which reduces these benefits.



2.3 Who benefits from sustainability reporting?

Report users, i.e. NI Assembly, the public and other stakeholders benefit from enhanced accountability and transparency. The reporting department gains increased awareness of areas needing environmental improvement, better risk management, and improved decision-making. These efforts will contribute to enhanced sustainability, greater public trust and reputation.

¹ [Sustainability Reporting \(cipfa.org\)](https://www.cipfa.org)

3. Reporting

3.1 Format

The principles of sustainability reporting should be applied with appropriate and proportionate effort to the environmental impact caused by the activity being reported.

Departments should refer to the 'Sustainability Reporting Template' in **Appendix VII** for guidance on format. Sustainability reporting forms a component of, and should therefore be placed in, the performance analysis section in the departments' Annual Report and Accounts.

If NICS Departments cannot comply with the Guidance, explanation of omissions should be reported as per Section 3.5. NICS departments should also feedback challenges to DAERA as the policy holder for their consideration on how the Guidance can be improved over time.

3.2 Reporting Period

All information included in sustainability reporting must conform to the normal public sector financial year of 1 April to 31 March.

3.3 Reporting Boundary

It is recommended that the commentary and data in 2025-26 sustainability reports should focus on the performance of the core department and where appropriate it's Executive Agencies. The rationale for this decision is as follows:

1. Reduce duplication of reporting
2. Most ALBs publish their own sustainability report in their own annual report (this should be encouraged and ALBs are welcome to align to this guidance)
3. Forty large-sized specified non-departmental public bodies in NI have statutory climate change reporting duties, covering both mitigation (3-yearly reporting) and adaptation (5-yearly reporting), under the Climate Change (Reporting Bodies) Regulations (NI) 2024
4. Minimise the administrative burden on departments.

Disclosures should relate to the estate that the reporting department occupies, excluding ALBs. Departments may optionally disclose the sustainability performance of their executive agencies and other ALBs within the departmental annual report. Where this is the case, the sustainability information relating to the executive agencies and other ALBs should be included in a different section to distinguish it from the core department.

The sustainability report should include the environmental impact from a building that is **rented** by the reporting department. In cases where a building is shared by two or more departments, the data should be apportioned by occupied floor space. For example, if DAERA rents 50% of the floor space of a building from DoF as part of its office estate, DAERA should report 50% of the emissions from that building.

A consistent reporting boundary must be applied across all NICS departments and maintained year-on-year. Changes in the reporting boundary must be explained in the sustainability report, to ensure the reader is clear on what is being reported.²

Where available Asset Management Plan (AMP), Environmental Management Strategy (EMS), or Public Body Reporting (PBR) returns data (such as energy, water or waste data) can be reused, applying floorspace apportionment and confirming alignment to the public-sector financial year (1 April–31 March).

3.4 Principles for effective disclosure

Departments are encouraged to consider the following set of principles as they develop their sustainability reports. These are the same principles developed by the Task Force that created the TCFD (Task Force on Climate-related Financial Disclosures) framework. Further information on these principles can be found in Appendix 3 of the Task Force's [final report](#).

- Principle 1: Disclosures should present relevant information
- Principle 2: Disclosures should be specific and complete
- Principle 3: Disclosures should be clear, balanced, and understandable
- Principle 4: Disclosures should be consistent over time
- Principle 5: Disclosures should be comparable among organisations within a sector, industry, or portfolio
- Principle 6: Disclosures should be reliable, verifiable, and objective
- Principle 7: Disclosures should be provided on a timely basis

The 2025 NIAO report on Financial Audit Findings³ included a recommendation on sustainability reporting (Recommendation 18). Expectations from stakeholders for NICS departments to improve their sustainability reporting are likely to continue to rise. Acting early will help avoid reputational risk and allow departments to build the necessary skills and knowledge over time. Audit expectations of what 'good' looks like include:

- Consistency & comparability across departments (fixed boundary, standard tables)
- Sufficient depth (avoid overly brief narratives, present mandatory tables)
- Clear boundaries (state core-department focus; explain ALB handling)
- Quantification & sources (show calculations; name data sources and assumptions)
- Caveats & omissions (be explicit; outline how gaps will be addressed next year).

3.5 Omissions, caveats and errors

Where gaps in information exist in sustainability reporting, these should be recognised in commentary along with any proposals for bridging the gap in future.

Departments should caveat their disclosures appropriately to increase transparency and understanding for annual report readers. Caveats are to include uncertainties that departments may have over the data being reported.

Departments should seek to minimise the incidence of errors or omissions in the Annual Report and Accounts. However, where errors and omissions are identified, you should refer to the TEO

² This paragraph is based on [HMT SR Guidance 2024-25](#)

³ [NI Audit Office Report - C&AG's Report on Financial Audit Findings 2025.pdf](#)

[Guidance on the Laying, Presenting and Depositing of Papers in the Northern Ireland Assembly](#) for guidance on the process for correcting errors in documents laid, presented and deposited in the Northern Ireland Assembly.

3.6 Scope

Departments could include the following statement to describe where the scope of the disclosures came from; a similar statement has been included in the template in Appendix VII as a reminder

“This year’s disclosures have been prepared in accordance with the NICS’ Sustainability Reporting Guidance 2025-26, which is aligned with HMT sustainability reporting guidance and TCFD guidance.”

Care should be taken not to publish personal data in the sustainability report.

3.7 Data validation⁴

HMT 2024-25 Sustainability Reporting Guidance (paragraph 1.57) states the following:

“Whilst external assurance and verification of reported figures is not required for sustainability reporting, it is important that all departments have relevant scrutiny arrangements to ensure that the correct procedures are in place to produce robust data on performance. This must provide the department’s senior management with appropriate assurance about the quality of data and information included as part of sustainability reporting”.

Internal arrangements should include:

- appropriate policies and procedures for recording and reporting data
- appropriate systems and processes to secure the quality of the data, minimising manual intervention and the number of data sources
- arrangements to ensure that relevant staff have the skills to produce reliable sustainability information
- a robust system of internal control and validation.⁵

The organisation’s arrangements in relation to sustainability reporting and internal assurance should be covered by existing responsibilities in the Governance Statement.

⁴ This section is based on HMT SR Guidance 2024-25

⁵ For example, a member of staff who is familiar with the data reported, but did not draft the report, could review the report. This may involve different members of staff reviewing different sections of the report due to the various topics covered.

3.8 Comparison to other reporting policies in NI

This section sets out how the NICS Sustainability Reporting Guidance and Template aligns with other relevant sustainability reporting requirements, including Departmental Asset Management Plans (AMPs), the Energy Management Strategy (EMS) and the Public Body Reporting (PBR) Regulations.

Table 1 shows there is crossover between the mandatory requirements of the Sustainability Reporting (SR) Guidance and these three reporting policies. The crossover is most apparent around energy consumption and emissions. Table 1 shows that NICS Departments have experience reporting energy consumption via their AMPs.

Reporting on energy consumption and emissions may become easier in the future with the development of the GLPR (Government Land and Property Register), the development of which is led by Land and Property Services (LPS).

Waste and water data are optional requirements in the SR Guidance for NICS; **Table 2** indicates departments already report this in their AMPs, which are not made public. If this data is already reported in AMPs, the waste and water data could be published in Departments' Annual Reports under sustainability reporting. Waste and water data will also be published in the GLPR in the future.

The AMPs, EMS, PBR and SR Guidance have different purposes. The only reporting policy that reports information for the purpose of the NI Assembly and the public is PBR, which NICS Departments are exempt from adhering to.

In conclusion, due to the crossover in reporting requirements identified between the AMPs and the SR Guidance, the team responsible for drafting their department's SR should find out which team within their department is responsible for reporting on their department's AMP. Data sources should be shared and if appropriate, (e.g. data can be found per department and per financial year) used for SR to avoid duplication of effort. Those responsible for drafting their department's SR should also be aware of the EMS reporting requirements led by DfE as a possible source of information.

When the sustainability theme within the GLPR becomes fully developed, the GLPR could be considered as a central source of emissions, waste management and water consumption data for all relevant reporting policies; this would streamline the reporting process for the AMPs and SR Guidance.

Table 1: Comparison of AMPs, EMS and PBR to the Sustainability Reporting Guidance for NICS 2025-26

	Departmental Asset Management Plans (AMPs)	Energy Management Strategy (EMS)	Public Bodies Reporting Regulations (PBR)	SR Guidance for NICS
Overlap with <u>mandatory</u> SR reporting requirements	Energy costs (£) and consumption (KWh) (electricity, gas, oil, biomass) for buildings occupied by a department.	Energy costs (£) and consumption (KWh) (electricity, gas, oil, biomass) for buildings occupied by a department. Target (30%. Will be assessed annually by the SIB AMU Energy Management Unit (EMU))	Emissions Governance, objectives and strategies Targets for emissions	NA
Overlap with <u>optional</u> SR reporting requirements	Volume of water consumption Tonnes of waste per annum			NA
When is the reporting required? (Date, frequency)	Annually	Annually	3-yearly mitigation reporting 5-yearly adaptation reporting	Annually
Who provides the reporting information?	All depts - one AMP SRO per department will primarily be responsible to their respective Departmental Board for the production and delivery of the AMP.	DfE is the sponsor dept for this work and will report central government energy consumption annually to the NICS Board.	40 public bodies specified in the schedule of the regulations.	All NICS core depts
Who is the report user?	NICS depts and their ALBs	NICS depts and ALBs	NI Assembly and the public.	NI Assembly and the public
Is the report published publicly?	No. Published on intranet, not internet.	Yes	Yes	Yes, via Annual Report

4. Mandatory disclosures

4.1 Governance statement⁶

Where can I get this data? Your corporate governance, climate / green growth or energy branches may have relevant information.

This section addresses TCFD's recommendation for an organisation's governance arrangements for climate-related issues. These qualitative disclosures are designed to assist report users in assessing the adequacy and effectiveness of an organisation's board to oversee, evaluate and manage climate-related issues.

Departments should include two governance statements.

1. Describe the board's oversight of climate-related issues.

Departments should outline how the board oversees climate-related issues, including the processes and frequency of updates provided to the board or its committees (e.g., audit or risk committees). Departments should describe how the board monitors progress against climate-related goals and targets. They should also explain whether climate-related issues are considered when guiding:

- strategy,
- risk management,
- budgets,
- performance objectives, and
- overseeing major capital expenditures or restructures.

Disclosure may include information on whether the department's climate policies and strategies are addressed by the same governance processes, disclosure controls and procedures used for financial management or alongside other risk management processes (e.g., strategic, stakeholder management, safety, etc.).

Section A: Governance and Leadership in the 'Orange Book: Management of Risk – Principles and Concepts' is pertinent to this section.

2. Describe management's⁷ role in assessing and managing climate-related issues.

Departments should disclose the key reporting channels and processes for climate related issues, and how these are integrated into the organisation's overall governance. The information disclosed may include the responsibilities of relevant teams or individual management positions (e.g., job titles, individuals accountable), as well as identify specific reviews being undertaken. If there is no oversight, this should be stated and explained.

⁶ This section is largely based on HMT advice [Task Force on Climate-related Financial Disclosure \(TCFD\) - aligned disclosure application guidance - GOV.UK](#)

⁷ Separate from the board's role.

Cross-reference other requirements in the annual report appropriately to avoid duplication and enable users to understand the governance of climate change and the actions by the board. See examples of governance statements in **Appendix I**.

Departments should ensure that their Corporate Governance Frameworks are kept under review, *updated, where appropriate, to reflect the governance arrangements required to support sustainability reporting and climate-related disclosures.*

4.2 Risk statement (mandatory for 2026-27)

The climate related risk statement is not mandatory until the 2026-27 reporting period. Departments may find this section of guidance useful to prepare information in advance. Departments may also wish to include a climate related risk statement voluntarily in 2025-26 under the “**optional disclosures**” section of the sustainability report.

Where can I get this data? Information could be sourced from your department’s corporate risk register, divisional risk registers, your business continuity plans and business asset registers. It is recommended that the corporate risk register is reviewed by your Departmental Board to consider the need for any inclusion of climate related risks or clarifying existing climate risks currently on the corporate risk register that are not explicitly described as climate risks.

This section mainly addresses qualitative disclosures surrounding an organisation’s processes for identifying, assessing, and managing climate-related risks, and their integration within the organisation’s overall risk management. Overarching principles and concepts are set out in The Orange Book.⁸

Three risk sub sections are required for sustainability reporting.

1. Disclose how the organisation identifies, assesses, and manages climate-related risks.
 - a. Describe the organisation’s processes for identifying and assessing climate-related risks.
 - b. Describe the organisation’s processes for managing climate-related risks.
 - c. Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organisation’s overall risk management.

An example of a climate related risk is a severe weather event; this may be in your divisional risk register or civil contingencies plan etc. Mitigation against this risk could be the monitoring of Met Office severe weather warnings and responding by closing buildings, asking staff to work from home if possible and issuing a public notice to visitors.

See an example of a risk statement from a core UK department in **Appendix II**. TCFD gives examples of climate related risks in **Appendix III**.

⁸ [Task Force on Climate-related Financial Disclosure \(TCFD\) -aligned disclosure application guidance - GOV.UK](#)

4.3 Targets and baseline (mandatory for 2027-2028)

Please note that the tables, examples and indicative figures within this document are illustrative and should not be used as actual reporting data. Departments must ensure they apply the most current data and guidance available at the point of preparing their sustainability report.

4.3.1 Strategy Disclosures

Departments are expected to disclose the actual and potential impacts of climate-related risks and opportunities on the department's operations, businesses, strategy, and financial planning where such information is relevant.

Strategy disclosures should include:

- **Recommended disclosure for Strategy (a) Risks, opportunities, and time horizons**
Describe the climate-related risks and opportunities the department has identified over the short, medium, and long term
- **Recommended Disclosure for Strategy (b) Impacts**
Describe the Impact of Climate-Related Risks and Opportunities on the Department's Businesses Operations, Strategy, and Financial Planning
- **Recommended Disclosure for Strategy (c) Scenario Analysis**
Describe the Resilience of the Department's Strategy, Taking into Consideration Different Climate-Related Scenarios, Including a 2°C or Lower Scenario.

4.3.2 Metrics and Targets

TCFD recommends organisations should include relevant metrics on climate-related risks related to water, energy, land use, and waste management.

Departments should outline their key climate-related targets in 2027-28 sustainability reports, including those related to GHG emissions, energy consumption and water usage. The enhanced SR Guidance 2025-26 for NICS Departments includes information on target setting for 2027-28. This gives departments advance notice and time to plan. The TCFD Framework suggests that organisations introduce target setting in year two of reporting, however to provide departments with more time to prepare, this guidance suggests introducing target setting in 2027-28 (year 3 of reporting).

Disclosures for Metrics and Targets should include:

- **(a) Metrics**
Disclose the metrics used by the department to assess climate-related risks and opportunities in line with its strategy and risk management process.
- **(b) Emissions**
Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 GHG emissions, and the related risks.
- **(c) Targets**
Describe the targets used by the department to manage climate-related risks and opportunities and performance against targets.

Targets are not mandatory for the 2025-26 or 2026-27 sustainability reports. Setting targets will be mandatory for 2027-2028 reporting. Targets should be set for the mandatory quantifiable disclosures as set out in the Sustainability Reporting Guidance 2026-27, these disclosures may be: specified emissions scopes 1-3⁹, paper printed, water consumption and possibly recycled waste (depending on data availability in the GLPR). Reporting period 2026-2027 will provide a baseline for these targets. Targets should be defined in the sustainability report 2027-2028.

Departments should set their own SMART **five-year** targets. Targets are identified by each department as they are best placed to know what is ambitious and achievable whilst still being able to deliver their organisational functions. Five-year targets are being recommended as they accommodate strategic vision, impactful and long-term planning compared to one-year targets.

4.4 Emissions Scope 1 (Fuel burned) and 2 (Purchased electricity)

Where can I get this data? Read the first three paragraphs in the “calculating emissions” sub section 4.3.3 and contact your Department’s Estates Management Unit. If emissions data is unavailable, refer to Section 3.5 of this guidance, - “Omissions, caveats and errors”.

4.4.1 Reporting requirements

This section requires the reporting of direct emissions resulting from **fuel combustion**, e.g. gas or oil burnt in boilers. These emissions are classified by the GHG (Greenhouse Gas) Protocol into “scope 1”. Other emissions are included in scope 1 (as presented in **Appendix IV: Scopes**), however NICS departments are not expected to report on these, with the exception of emissions from department owned vehicles, which is detailed in Section 4.4.

This section also requires the reporting of indirect emissions resulting from **purchased electricity**, i.e. purchased from generating suppliers. These emissions are classified by the GHG (Greenhouse Gas) Protocol into “scope 2”. Other emissions are included in scope 2 (as presented in **Appendix IV: Scopes**), however NICS departments are not expected to report on these.

You should use the format in **Table 1 of the reporting template** for your department’s sustainability report, which requires cost, consumption and emissions data. **Appendix VII** contains a template for this entire guidance document. Stating the source of the data to increase transparency for annual report users, for example is the data sourced from bill estimates or meter readings. The template contains prompts to include sources.

4.4.2 Reporting boundaries¹⁰

Departments will report on the buildings they occupy (whether owned or leased) based on the percentage of floorspace they occupy, as per Section 3.3 of this guidance. For example, if DAERA rents 50% of the floor space of a building from DoF as part of its office estate, DAERA should report 50% of the emissions from that building.

⁹ Scope 3 requirements only include paid for business travel, not the entire supply chain.

¹⁰ For advanced users aware of market-based emissions and location-based emissions; please use location-based emissions.

For billing purposes, for departments that are hard charged by DoF, i.e. have a licence with DoF for its accommodation requirements, DoF pay 100% of the energy bills directly to the supplier and will bill each department for its portion depending on how much of the building it occupies. For departments that are notionally charged, i.e. don't have a licence with DoF, DoF internally reallocates the notional costs to different analysis codes that enable DoF to identify which building is being notionally charged.

4.4.3 Calculating emissions

For occupants of the DoF Office Estate, the Energy Team in DoF's Estate Management Unit (EMU) will provide a breakdown of each Department's energy consumption and emissions data each year using the information calculated using the conversion calculation method detailed on the next page.

For Office Estate buildings with a single occupant that is managed by DoF, each Department will provide DoF EMU with the usage figures. The emissions calculations will be carried out by EMU and will be sent out to each Department's Energy teams on a yearly basis.

For other specialised buildings that are not part of the DoF Office Estate, departments should be able to obtain consumption and net (no VAT) cost data from energy invoices and sub invoices¹¹ or alternatively through meter readings or the use of Automatic Meter Reading systems or online portals. To calculate emissions, you will need to identify the relevant conversion factor and multiply it by your energy consumption.

To identify the relevant conversion factor, use the "UK Government GHG Conversion Factors for Company Reporting". (Link provided in the following paragraph.) These spreadsheets are updated and published each year by the UK Government.

You should use the "**majority**" approach when choosing which year of spreadsheet to use, i.e. if you are reporting on 2025-26 data, the greatest portion of your data likely falls into calendar year 2025, therefore use the 2025 conversion factors spreadsheet.

The conversion factor spreadsheets can be found via this link: [Government conversion factors for company reporting of greenhouse gas emissions - GOV.UK](#)

To calculate emissions from **fuel combustion**:

1. Go to the green coloured tab named "Fuels" within the spreadsheet for condensed users
2. Scroll down until you find the relevant fuel type, e.g. LPG
3. Go to unit "kWh¹² (Gross CV)" of your chosen fuel type. **If your fuel invoices are not in kWh**, you will need to convert your invoice data into kWh. Information on conversion

¹¹ For departments calculating emissions for buildings not part of the DoF Office Estate, it is preferable and more accurate to use *actual* energy consumption as opposed to accruals or estimates. This may not be possible in all cases, for example a department relying on energy invoices to find out their actual energy consumption may not have received their energy invoice for March or the final quarter of the financial year before the draft annual report is sent for senior management review. In this instance, the department should use **accruals or estimates** to ensure emissions data for the entire financial year is included in the annual report. Departments using accruals or estimated data should **caveat their data** when stating their data source in the annual report to make report users aware of this potential inaccuracy. If a department needs to use accrued data, it may be useful to follow a similar approach used by DoF's finance business partner. That is, each month electricity and gas costs are accrued based on the price forecast provided by Horizon (<https://heg.ie/>) and usage forecast is generated from historic data.

¹² A Kilowatt is a thousand watts. Watts are a standard unit of energy.

between units can be found in the conversion factors spreadsheet in the grey coloured tab near the end named “Conversions”

4. Read the conversion factor under “kg CO₂e”¹³, this is the carbon dioxide equivalent.
5. Multiply this conversion factor by the total kWh (Gross CV) that your department has consumed. **If your invoices are in GWh**, you will need to multiply the consumption figure by 1,000,000 before multiplying it by the conversion factor. (1 gigawatt = 1,000,000 kilowatt)
6. Repeat this process for all fuel types combusted in boilers, e.g. diesel or butane, if they are relevant to your department.

To calculate emissions from **purchased electricity**:

1. Go to the blue coloured tab named “UK electricity” within the spreadsheet for condensed users
2. Scroll down to “Electricity generated” and read the conversion factor under “kg CO₂e”
3. Multiply this conversion factor by the total of kWh your department has consumed. If your invoices are in GWh, you will need to multiply the consumption figure by 1,000,000 before multiplying it by the conversion factor. (1 gigawatt = 1,000,000 kilowatt).

Table 2 contains examples using the 2024 conversion factors spreadsheet as at the time of drafting this guidance it is the most up to date spreadsheet available. The examples use LPG (liquid petroleum gas) for scope 1 and electricity for scope 2.

Table 2: Energy emissions, consumption and cost for 2025/26

	Scope 1 (direct)	Scope 2 (indirect)
Consumption¹⁴ (kWh)	<i>E.g. 14,160</i>	<i>E.g. 50,000</i>
Emissions (kg CO₂e)	<i>E.g. 14,160 x 0.21450 = 3037</i>	<i>E.g. 50,000 x 0.20705 = 10,353</i>
Net¹⁵ Cost (£millions)	<i>E.g. 1,400</i>	<i>E.g. 12,000</i>

N.B. Energy data may be available from the GLPR (Government Land and Property Register) in early 2027 for annual reports 2026-27. The GLPR covers all NICS departments. In this case, emissions data and other metrics such as water and waste should be sourced from the GLPR from 2027 onwards.

Reminder: Use the majority-year UK Government GHG conversion factors (e.g., for 2025–26 reporting, use 2025 factors) and state whether figures derive from meter reads, invoices or estimates.

¹³ Kg CO₂e is an abbreviation for kilograms of carbon dioxide equivalent and is the universal unit of measurement to indicate the global warming potential of greenhouse gases. (Source: “Introduction” tab of conversion factors spreadsheet.)

¹⁴ Please note that fuel consumed may include fuel that departments have purchased and stored, i.e. the fuel has not been burned in the reporting period. This is due to the information being sourced from fuel invoices.

¹⁵ Net = without VAT

4.5 Emissions Scope 1¹⁶ – Fuel burned from department owned transport

Where can I get this data? Contact your Department’s Estates team to find out if mileage of your department owned vehicles is collected. A breakdown of mileage by the following will improve the accuracy of the emissions data:

- fuel type (i.e. diesel, petrol, battery electric vehicle etc.)
- vehicle type:
 - car, (small, medium or large)
 - motorbike, (small, medium or large)
 - van (class I, II or III)
 - Ferry
 - Train
 - Tractor
 - Etc.

For transparency for annual report users, state how the data was sourced as indicated in the template.

The UK Government produces conversion factors each calendar year and publishes them in a spreadsheet, these spreadsheets are called “UK Government GHG Conversion Factors for Company Reporting”. The spreadsheet should be used to convert the mileage into emissions.

You should use the “majority” approach when choosing which year of spreadsheet to use, i.e. if you are reporting on 2025-26 data, the greatest portion of your data likely falls into calendar year 2025, therefore use the 2025 conversion factors spreadsheet.

The conversion factor spreadsheets can be found via this link: [Government conversion factors for company reporting of greenhouse gas emissions - GOV.UK](#)

The spreadsheet labelled “condensed set” contains conversions factors for cars and motorbikes. See green coloured tab named “Passenger vehicles”

The spreadsheet labelled “full set” contains conversion factors for cars, motorbikes and delivery vehicles. See green coloured tabs named “Passenger vehicles” and “Delivery vehicles”. If a conversion factor is not published in the UK Government conversion factor spreadsheet for a particular vehicle type, e.g. a tractor, you should state in your sustainability report if you used a conversion factor from a different source or could not identify a reliable conversion factor for the vehicle type. In the case where a conversion factor could not be identified you should report the mileage as per the example in Table 2, as this is still useful information for report users.

Examples on calculating CO2 equivalent emissions for department owned transport are set out in **Table 3**.

Table 3: Mileage and emissions by department owned vehicle type in 2025-26

¹⁶ Direct emissions produced by the department. This section refers to emissions produced by department owned transport specifically.

Vehicle size/ type	Fuel type	Mileage 2025-26	Kg CO2e 2025-26
<i>E.g. Large passenger car</i>	<i>Diesel</i>	<i>665 miles</i>	<i>665 (miles) x 0.33362 (conversion factor) = 222 kg CO2e</i>
<i>E.g. Van Class II (1.305 to 1.74 tonnes)</i>	<i>Petrol</i>	<i>864 miles</i>	<i>864 (miles) x 0.34936 (conversion factor) = 302</i>
<i>E.g. Tractor</i>	<i>Diesel</i>	<i>531 miles</i>	<i>Conversion factor unknown or be clear on the assumption if a conversion factor is used and use the same assumption year on year.</i>

4.6 Emissions Scope 3¹⁷ – business travel (via transport not owned by department)

4.6.1 Business travel using staff owned transport¹⁸

Where can I get this data? Contact Mervyn.Rea@finance-ni.gov.uk in DoF Finance Shared Services (Account NI) for the total mileage claimed by your department in 2025-26. If Mervyn Rea is unavailable, email reporting@finance-ni.gov.uk.

Account NI does not record the fuel type of the vehicle or size of the vehicle. This has been caveated in the template. The UK Government conversion factors should be used to convert the mileage into emissions; see the orange coloured tab named “Business travel – land” in the spreadsheet linked below. You should use the conversion factor for “average” sized car and “unknown” fuel type. In 2024, the conversion rate was 0.26860 per mile. [Government conversion factors for company reporting of greenhouse gas emissions - GOV.UK](#)

You should use the format in **Table 4** to present emissions from business travel in your department’s sustainability report.

Table 4: Mileage and emissions from vehicles not owned by department

Year	Mileage	Kg CO2e
2025-26	<i>E.g. 5,658 miles</i>	<i>5,658 (miles) x 0.26860 (conversion factor) = 55 kg CO2e</i>

4.6.2 Business travel using public transport that is claimed back

Where can I get this data? Contact Mervyn.Rea@finance-ni.gov.uk in DoF Finance Shared Services (Account NI) for the total bus, taxi and rail costs claimed by your department in 2025-26. If Mervyn Rea is unavailable email reporting@finance-ni.gov.uk .

¹⁷ Scope 3 includes “other indirect” emissions produced by the department. This section specifically refers to emissions produced by business travel using transport not owned by the department. Data on staff commuting to and from their normal place of work is excluded.

There is no known record of mileage associated with public transport claims, only costs. This has been caveated in the template at **Appendix VII**.

You should use the format in **Table 5** to present costs of public transport claims used for official business travel.

Table 5: Expenses claimed for public transport used for official business travel (excludes staff commuting to their regular place of work)

Year	Bus (Cost, £)	Rail (Cost, £)	Taxi (Cost, £)
2025-26			

4.6.3 Business travel that is booked via Travel Desk or equivalent

Where can I get this data? Your department's Travel Desk or equivalent can obtain data for this section from Selective Travel. Selective Travel is the current contractor used by each department's Travel Desk or equivalent. Selective Travel have agreed to provide this data.

Selective Travel use the "UK Government GHG Conversion Factors for Company Reporting" to calculate and report emissions, as previously recommended in this report.

Where a department has nothing to report for air-travel during the reporting period, this should be stated, providing annual report users the information to discern between omission and nil-reporting.¹⁹

Table 6: Air and rail travel booked by Travel Desk or equivalent for [Insert name of Department]

Mode of transport	Category	Class	Year 2025-26	
			Distance (km)	Emissions (kg CO2e)
Domestic flight		Economy	<i>E.g. 45,024</i>	<i>12,272</i>
		Premium economy	<i>E.g. nil</i>	<i>nil</i>
		Business	<i>E.g. nil</i>	<i>nil</i>
		First	<i>E.g. nil</i>	<i>nil</i>
International flight	Short haul	Economy	<i>E.g. nil</i>	<i>nil</i>
		Premium economy	<i>E.g. nil</i>	<i>nil</i>
		Business	<i>E.g. nil</i>	<i>nil</i>
		First	<i>E.g. nil</i>	<i>nil</i>
	Long haul	Economy	<i>E.g. nil</i>	<i>nil</i>
		Premium economy	<i>E.g. nil</i>	<i>nil</i>
		Business	<i>E.g. nil</i>	<i>nil</i>
		First	<i>E.g. nil</i>	<i>nil</i>
Rail travel		Standard	<i>E.g. 11,520</i>	<i>408</i>
		First	<i>nil</i>	<i>nil</i>

The emissions in are for an average class of hotel and are based on each room that is occupied during the stay. The emissions do not differentiate for number of travellers staying in the room.²⁰

¹⁹ Source: HMT SR Guidance 2024-25

²⁰ This caveat is based on the guidance information from the "UK Government GHG Conversion Factors for Company Reporting", which Selective Travel uses to calculate emissions.

Emissions data may be unknown for hotels in specific countries, such as Ireland. In such cases, you should base emissions on a neighbouring country, i.e. the UK, and state this in your sustainability report.

Table 7: Hotel stay booked by Travel Desk or equivalent for [Insert name of Department]

Country	No. of nights stayed	Emissions (kg CO2e)
<i>E.g. UK</i>	<i>76</i>	<i>790</i>
<i>E.g. UK (London)</i>	<i>82</i>	<i>943</i>
<i>E.g. Belgium</i>	<i>56</i>	<i>683</i>

Where country-specific hotel emission factors are unavailable, use the nearest appropriate proxy (e.g., UK average) and disclose this assumption.

Selective Travel do not know the car size or fuel type of hired cars. As per Section 5.5.1, you should go to the orange tab named “Business travel – land” in the most recent “[UK Government GHG Conversion Factors for Company Reporting](#)” and use the conversion factor for “average” sized car and “unknown” fuel type. In 2024, the conversion rate was 0.26860 per mile. Use the format in **Table 8**.

Table 8: Car hire booked by Travel Desk or equivalent for [Insert name of Department]

Year	Mileage	Emissions (kg CO2e)
2025-26	<i>E.g. 437</i>	<i>437 (miles) x 0.26860 = 117</i>

Future data sources – GLPR/ECDR: From 2026–27, the Government Land and Property Register (GLPR) Sustainability Theme and/or Energy & Carbon Data Repository (ECDR) are expected to provide centralised datasets for energy, water and waste across NICS. Where available, departments should use these sources to reduce manual collation and improve consistency.

4.7 Paper printed

Where can I get this data? Contact gavin.macartney@finance-ni.gov.uk, in DoF, Digital Operation, Digital, Security and Finance Shared Services (DSF), to find the amount of paper printed by your department. If Gavin McCartney is unavailable, contact managedprintservice@finance-ni.gov.uk. Use the format in **Table 9**.

DoJ guidance users - see the following footnote for additional guidance²¹.

Table 9: Paper printed by year

Year	Paper printed (pages)
2025-26	

²¹ ITAC (IT Assist Confidential), which sits in Gavin McCartney’s team, will provide monthly data on paper printed by DoJ to the following email addresses as agreed with DoJ: sust.dev@justice-ni.gov.uk and noel.mckee@justice-ni.gov.uk. The data includes all DoJ’s ALBs. DoJ users will need to filter the data to identify paper printed by the core department and add the monthly figures to calculate the total number of pages printed in the financial year.

4.8 Responsible disposal of ICT waste

The statements below should be included in all departments' Sustainability Report.

In the specification of the “Framework for disposal services for IT equipment, electronic and electrical equipment”, suppliers must have BS EN ISO 14001; 2015 - Environmental Management System accreditation (or equivalent) before being appointed to the framework.

The framework specification requires suppliers to ensure that all equipment that is not resold must be dismantled and recycled/disposed in accordance with the relevant legislation including, but not limited to:

- the Waste Electrical and Electronic Equipment Directive
- BS EN ISO 14001: 2015
- the Environmental Protection Act 1990
- the Hazardous Waste Regulations.

4.9 Sustainable procurement

The paragraphs below should be included in all departments' Sustainability Report.

The Scoring Social Value policy approved by the Executive, mandated that from June 2022, tenders must include a minimum of 10 percent of the total award criteria to social value. On 5 December 2024 DoF secured Executive approval for a revised PPN (Procurement Policy Note) 01/21 - Social Value in Procurement. This came into effect on 24 February 2025 strengthening and broadening the theme 'Delivering Net Zero' to 'Delivering Climate Action'.

For information on the meaning of Social Value: the Public Procurement Policy Statement which was approved by the NI Executive on the 5th of June 2025 states “Social Value means economic, environmental and social benefits in support of the Programme for Government”. The DoF Social Value Strategy document 2025-2027 states, “Social Value refers to wider financial and non-financial impacts on the wellbeing of individuals, communities and the environment. It incorporates ethical and sustainable supply chains, community benefits and wealth building, job and skills creation and efforts to combat climate change”.

The Procurement Policy Note (PPN) 01/21 – Scoring Social Value has been revised to Procurement Policy Note (PPN) 01/21 - Social Value in Procurement and came into effect on 24 February 2025.

Note: This guidance reflects PPN 01/21 (Social Value in Procurement) – February 2025 revision and the requirement to monitor delivery via the Social Value Monitoring System.

Departments may wish to include additional information outlining the efforts they have made in relation to sustainable procurement.

4.10 Single use plastics

The paragraph below should be included in all departments' Sustainability Report.

DAERA, in partnership with DoF, has removed all unnecessary single-use plastic (SUP) from the Government estate and a ban on the use of unnecessary single use plastics across the Northern Ireland Civil Service (NICS) estate, is now in place.

If single use plastic is being used, for example bin bags, you should state and explain this in your report.

5. Optional disclosures

5.1 Recycled waste

Where can I get this data? CPD manages the majority²² of NICS waste contracts and may be able to obtain the information required for this section from the waste contractor, River Ridge. This would be by building rather than by Department, which would not align with the reporting boundary in Section 3.3 of this guidance, unless a Department occupies an entire building.

Departments may wish to include waste management information in their sustainability report **if the reporting boundary methodology as per Section 3.3 in this guidance can be applied to the waste data**. Table 10 gives a suggested example of how waste data could be reported.

Table 10: Total weight and cost of recycled waste

	2025-26	
	Waste recycled (tonnes)	Cost of waste recycled (£,000)
Total waste recycled		
Waste composted/ food waste		
Waste incinerated with energy recovery		
Waste incinerated without energy recovery		

Departments could also report on the introduction and implementation of **reuse schemes**. This would be a short narrative if applicable.

N.B. Waste data may be available from the GLPR (Government Land and Property Register) in early 2027 for annual reports 2026-27. The GLPR covers all NICS departments. In this case, waste data should be sourced from the GLPR from 2027 onwards.

5.2 Water consumption

Where can I get this data? The Premises Team or Estate Management Unit within your department may hold the data required in this section or be able to obtain the data from water billing records.

Departments may wish to include water management information in their sustainability report **if the reporting boundary methodology as per Section 3.3 in this guidance can be applied to the water data**. Water delivered through the main water supply to the department's estate is measured in cubic metres. The UK Government conversion factor spreadsheet²³ 2024 was used for the

²² Some sites utilise local skip hire companies that the NICS waste contract does not cover.

²³ [Government conversion factors for company reporting of greenhouse gas emissions - GOV.UK](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/118114/government_conversion_factors_for_company_reporting_of_greenhouse_gas_emissions_-_gov_uk.pdf)

example in the following table. The correct emission factor can be used by opening the relevant spreadsheet (found via this link:) [Government conversion factors for company reporting of greenhouse gas emissions - GOV.UK](#) and by finding the emissions factor in the “water supply” orange tab of the spreadsheet and the number next to “cubic metres” and under “kg CO2e”.

Table 11: Water consumed

Year	Water used (cubic metres)	Emissions (kg CO2e)
2025-26	<i>E.g. 164,250</i>	<i>164,250 X 0.15311 = 25,148</i>

N.B. Water data may be available from the GLPR (Government Land and Property Register) in early 2027 for annual reports 2026-27. The GLPR covers all NICS departments. In this case, water data should be sourced from the GLPR from 2027 onwards.

5.3 Department’s own fleet

The percentage of your department's own, hire or lease vehicle fleets that are categorised as Ultra-Low Emission Vehicles (less than 50g CO2 per km²⁴) should be provided. Your department’s Estate Management Branch may hold some of this information, but the information is likely to be held by various teams within your department. You should use the format in **Table 12**.

Common fleet narrative: The Department engages with the NICS Fleet Decarbonisation Working Group, which is progressing: (1) a NICS Fleet Log to improve data completeness and comparability; (2) fleet rationalisation ahead of replacement cycles; (3) internal sub-groups within departments/ALBs to share practice; and (4) quarterly knowledge-sharing meetings. The Department will report ULEV percentage where reliable data are available and will expand quantitative reporting as the Fleet Log matures.

Table 12: Percentage of department's own, hire or lease vehicle fleets that are categorised as Ultra-Low Emission Vehicles (less than 50g CO2 per km)

	Total no. vehicles in fleet	% of vehicles in fleet that are ULEV
2025-26		

5.4 Nature recovery and biodiversity action planning

Departments may wish to develop and publish a link to a nature and biodiversity action plan. Such a plan should be focused on their department’s estate.

5.5 Climate change adaptation

Departments may wish to develop and publish a link to a climate change adaptation plan. Such a plan should be focused on their department’s estate. Guidance can be found via this link: [The Toolkit - Climate Northern Ireland](#)

²⁴ As per DESNZ’s sustainability report

5.6 Sustainable construction

Departments may wish to report on environmental initiatives implemented within major construction or refurbishment projects during 2025-26.

For background information, there is currently no NICS-wide policy position regarding environmental standards and assessment criteria for public buildings. DfE has the lead role for developing policy in this area in relation to non-residential public buildings and DfC has the lead role for policy in the residential sector.

As part of its Social Value Strategy 2025-2027, DoF has a number of environmental targets for implementation on DoF construction projects on a project-by project basis. Construction and Procurement Delivery (CPD) also advises a number of other departments on construction sustainability best practice, although departments are not mandated to follow CPD's advice.

5.7 Reducing environmental impacts from ICT and Digital

Departments may wish to write a narrative stating efforts made to reduce environmental impacts from ICT and digital. For example, if the department went out to tender for a substantial project, service or good and included environmental criteria, the department could include this in their sustainability report. Where environmental requirements have been included as part of the award criteria in line with Procurement Policy Note (PPN) 01/21 Social Value in Procurement, the Supplier is required to record its progress via the Social Value Monitoring System. Progress reports are automatically issued to the relevant contract managers at the frequency identified within the clauses. For further information on the Social Value Monitoring System contact andrea.maclean@sibni.org. If Andrea MacLean is unavailable email: socialvalueni@sibni.org and mark for the attention of Andrea MacLean.

Other examples may include where a department has:

1. Implemented practices to reduce the carbon footprint of their website
2. Taken actions to minimise waste through sharing resources
3. Repurposed resources
4. Deployed tools to capture ICT carbon footprints.

At the time of drafting this guidance, departments are not mandated to include specific environmental requirements in contracts when procuring ICT hardware or software (outside of any requirements set out in PPN 01/21). This may change in 2026 or 2027, if so, sustainability reporting requirements should be updated by the sustainability reporting policy holder. Contact the policy holder if you have information that they should be aware of.

For background information, in line with PPN 01/21, all NICS departments must allocate a minimum of 10% of the total award criteria to score social value for contracts above £500,000 (inclusive of VAT). PPN 01/21 established a 'Themes' based framework for scoring social value, which includes Theme 3 focused on "Delivering Climate Action". The criteria relating to social value is chosen by the department when writing the procurement contract on a case-by-case basis, taking into consideration the department's Social Value Strategy, responses to preliminary market engagement and the social value risks and opportunities related to the contract. Guidance on developing social value requirements is available on the Social Value Unit's website. PPN 01/21

also sets out that opportunities for social value must be maximised throughout the procurement process, by for example, *“specifying the minimum sustainable requirements relevant to the work, supply or service being purchased in the specification to deliver the intended outcomes (i.e., by including relevant green public procurement criteria).”*

Appendix I: Examples of governance statements

Department for Business and Trade²⁵

“Throughout 2023-24, the Government Property Agency (GPA) was responsible for managing and maintaining the DBT’s property estate portfolio, however, overall accountability for sustainability remained with the DBT executive team. The Department has recruited a dedicated Sustainability Engagement Manager to encourage action from colleagues across the Department to reduce consumption and improve sustainability, increase discussion and events, and enhance communication between sites and sustainability teams. The Department operates a Green Network that brings together colleagues to discuss environmental issues in meetings and staff awareness campaigns.

Governance frameworks, practices and arrangements are being established. The Department does not have a dedicated corporate environmental sustainability board, instead agreement is being sought for the DBT Place Programme Board to be the main forum to oversee our sustainability and Net Zero goals and objectives, and, when required, report sustainability metrics and targets to the Executive Committee (ExCo). The Department is planning to develop a Net Zero strategy and action plan in 2024-25, subject to transformation funding, to ensure we can establish an accurate baseline against which to set reduction targets, ultimately reaching net zero by 2050.”

Department for Energy Security & Net Zero²⁶

“In addition to the existing departmental governance, over the past year we have introduced cross-cutting departmental governance boards that focus on power sector decarbonisation, energy affordability, energy security and energy market design, working in alignment with the existing Net Zero Delivery Board that is already in place. These boards allow us to focus on the main outcomes we are seeking from the energy system.

The boards take a “top down” view of the departmental strategy and the delivery of its objectives and have a role in assessing the risks and issues impacting delivery of those objectives, interdependencies, and providing steers and context within which Senior Responsible Owners (SRO) can set out their plans.

This assessment can then feed back into specific decision-making through:

- providing the department’s executive committee (ExCo) with recommendations for required interventions
- providing steers for consideration for any of the programmes or projects that contribute towards delivering or enabling carbon savings/decarbonising the power sector/maintaining security of supply/affordable energy supply
- ensuring plans and risk management include cross-cutting elements identified by the boards

²⁵ [Department for Business and Trade annual report and accounts 2023 to 2024 \(web accessible PDF\)](#) P32

²⁶ [DESNZ annual report and accounts 2023 to 2024 \(accessible PDF\)](#) Page 39

The boards do not assure individual project, programme, or sub-portfolio performance, but take performance into account when assessing progress against objectives. For the four new energy boards, the governance landscape has shifted to ensure trajectory towards meeting objectives is monitored through having an outcome focused approach instead of tracking delivery and uncertainty.

Summary of new energy governance:

The following changes to the department's governance were adopted in February 2024:

- Power Sector (Electricity Generation) Decarbonisation Board - this board has an overall objective of monitoring the decarbonisation of the power sector (by 2035) subject to security of supply.
- Energy Security Board - the Energy Security Board will ensure the department has clearly defined objectives and strategy to maintain security of energy supply (gas, electricity, oil and fuels).
- Energy Affordability Board - the board will ensure the department has clearly defined objectives and strategy for energy affordability for domestic and non-domestic consumers.
- Energy Market Design Board - this board will consider the overall coherence and design of our interventions in the energy market to ensure that they are underpinned by a consistent and evidence-based approach.

These boards will sit alongside the existing Net Zero Delivery Board, which reviews DESNZ's delivery on our own departmental contribution to carbon budgets, as steps towards the overall net zero target.

Of the department's 12 strategic risks, three relate to climate change and international action. We have a risk specifically on the achievability of UK carbon budget targets and the UK commitment to net zero by 2050; and two risks on our international influence and position – one looking at how we use the UK's reputation for climate action to influence other global players, and another on how we use our reputation and climate policy to attract private investment to continue the roll-out of green infrastructure.

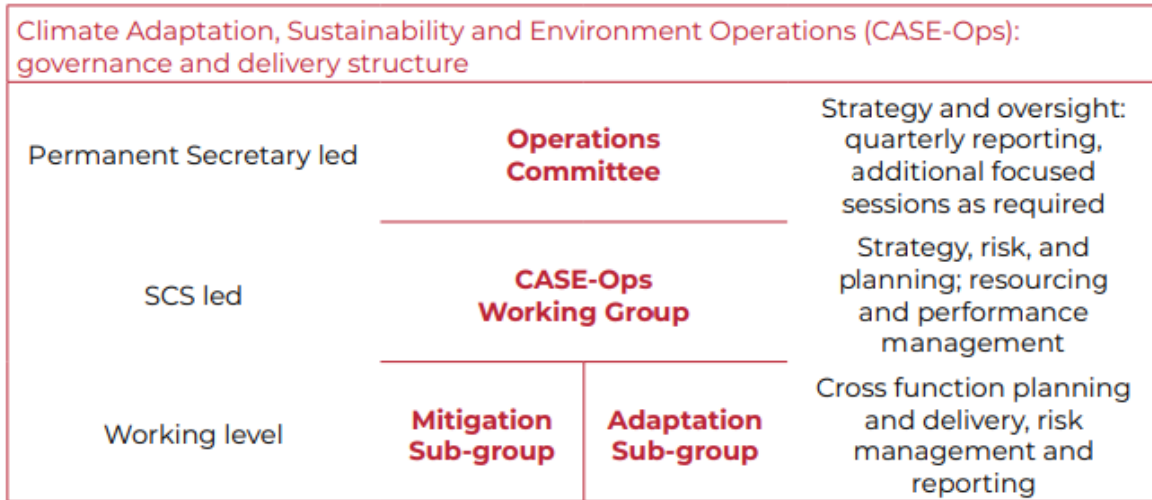
Within our developing portfolio management governance structures, our 12 delivery portfolios will directly manage risks to the achievement of their individual policy outcomes, including their contribution to energy decarbonisation, security, affordability and market design. The strategic boards for these areas will then review the portfolios' risks through their specific "lenses" and draw together where risks impact across the piece. If required, the boards can then recommend a new strategic risk be added to the DESNZ register. They will similarly be able to identify where opportunities can be taken across portfolios to improve overall delivery."

HMT²⁷ (Governance and risk statements combined)

Oversight of climate related policy and operations is fully integrated within the department's governance and risk management structures, alongside specific governance and risk processes where required.

²⁷ [HC 48 – Annual Report and Accounts of HM Treasury – Year to the 31 March 2024](#) Page 206-207

In 2023-24 the department conducted a fundamental review of climate related operational strategy and planning with the following revised governance and delivery structure agreed.



Further examples of governance statements

[Department for Science, Innovation and Technology – Annual report and accounts 2023-24](#) See pages 31-33

[Department for Education consolidated annual report and accounts 2023 to 2024](#) See pages 101-103

[Home Office Annual Report and Accounts 2023 to 2024](#) See Pages 101-102

Appendix II: Example of a risk statement

Department for Energy Security & Net Zero²⁸

[DESNZ describes risk management in its governance statements also.]

“Risk management requires multiple layers of governance to be effective, ensuring that risk is managed at the appropriate level of the organisation. Risks should first be managed locally, within directorates and programme boards and, where necessary, escalated to senior management team meetings, portfolio boards, or group-level depending on the scope of the risk and/or the breadth of the mitigations required. Although it is not mandated, many DESNZ programmes, projects and policy delivery initiatives will consider the risks that climate change poses to delivery of the programme (for instance increased adverse weather, or rising sea levels). Where there are programmes with climate risks we monitor these through their governance boards as part of their overall risk registers or RAID logs, in line with the DESNZ risk and issue management framework.

Additionally, as part of our departmental approval processes, the DESNZ programme/project business case and the Policy Impact Assessment templates both require an assessment of the proposed activity’s impact on carbon emissions to be included, even where progressing the net zero target is not the primary objective of the proposal being approved. The guidance for both project and policy approvals state that this assessment must be in line with the green book: <https://www.gov.uk/government/publications/valuation-of-energy-use-and-greenhousegas-emissions-for-appraisal>. The cumulative position of the programmes in the department’s portfolio on limiting climate change is monitored through the Net Zero Delivery Board, which monitors progress and provides assurance on whether the DESNZ contribution to carbon budgets and net zero delivery is on track.”

²⁸ [DESNZ annual report and accounts 2023 to 2024 \(accessible PDF\)](#) Page 39

Appendix III: Examples of Climate Related Risks and Potential Financial Impacts

Type	Climate-Related Risks	Potential Financial Impacts
Transition Risks	Policy and Legal	Increased pricing of GHG emissions Enhanced emissions-reporting obligations Mandates on and regulation of existing products and services Exposure to litigation Increased operating costs (e.g., higher compliance costs, increased insurance premiums) Write-offs, asset impairment, and early retirement of existing assets due to policy changes Increased costs and/or reduced demand for products and services resulting from fines and judgments
Technology	Substitution of existing products and services with lower emissions options Unsuccessful investment in new technologies Costs to transition to lower emissions technology Write-offs and early retirement of existing assets Reduced demand for products and services R&D expenditures in new and alternative technologies Capital investments in technology development Costs to adopt/deploy new practices and processes	
Market	Changing customer behaviour Uncertainty in market signals Increased cost of raw materials Reduced demand for goods and services due to shift in consumer preferences Increased production costs due to changing input prices (e.g., energy, water) and output requirements (e.g., waste treatment) Abrupt and unexpected shifts in energy costs Change in revenue mix and sources, resulting in decreased revenues Re-pricing of assets (e.g., fossil fuel reserves, land valuations, securities valuations)	

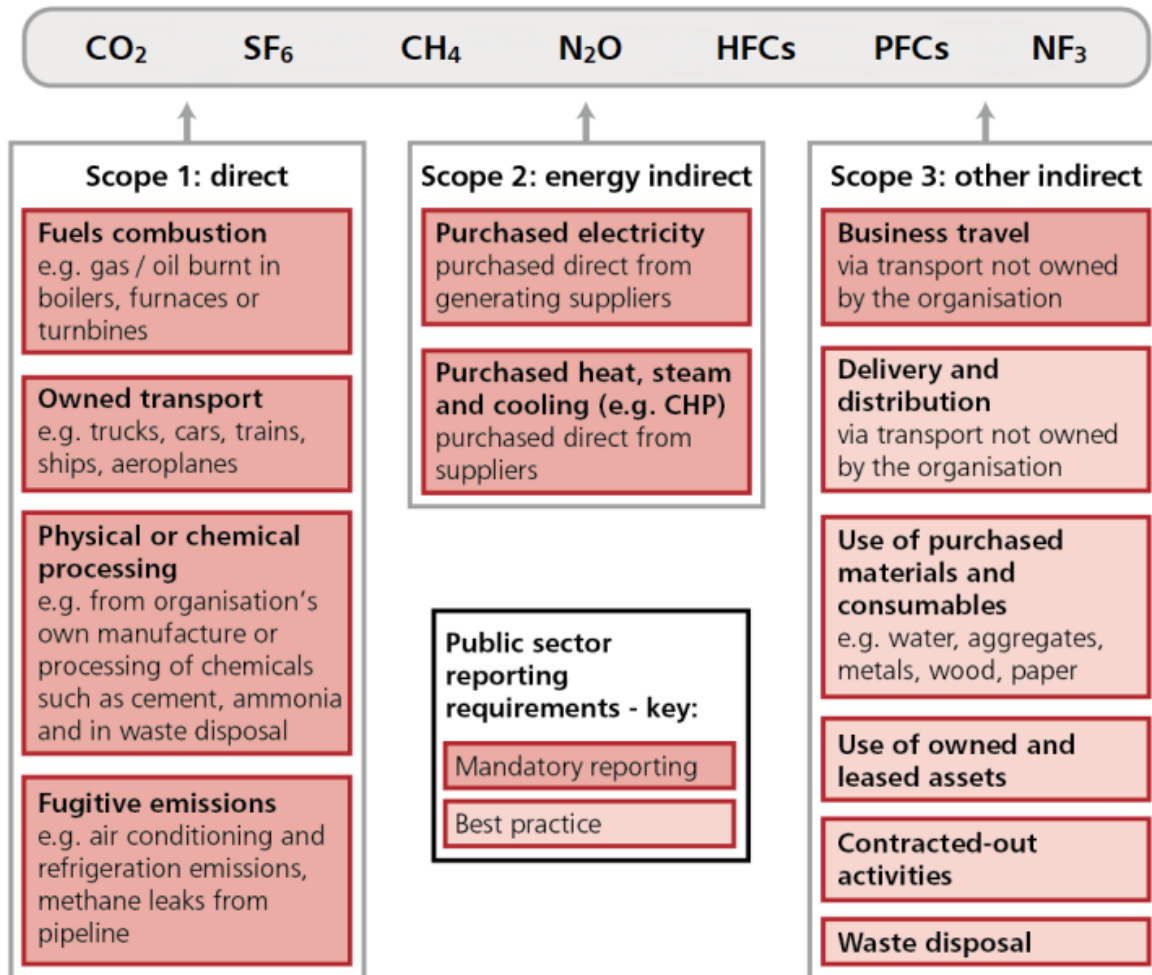
Type	Climate-Related Risks	Potential Financial Impacts
Reputation	Shifts in consumer preferences Stigmatisation of sector Increased stakeholder concern or negative stakeholder feedback Reduced revenue from decreased demand for goods/services Reduced revenue from decreased production capacity (e.g., delayed planning approvals, supply chain interruptions) Reduced revenue from negative impacts on workforce management and planning (e.g., employee attraction and retention) Reduction in capital availability	
Physical Risks	Acute	Increased severity of extreme weather events such as cyclones and floods Reduced revenue from decreased production capacity (e.g., transport difficulties, supply chain interruptions) Reduced revenue and higher costs from negative impacts on workforce (e.g., health, safety, absenteeism) Write-offs and early retirement of existing assets (e.g., damage to property and assets in “high-risk” locations)
Chronic	Changes in precipitation patterns and extreme variability in weather patterns Rising mean temperatures Rising sea levels Increased operating costs (e.g., inadequate water supply for hydroelectric plants or to cool nuclear and fossil fuel plants)	

Source: www.fsb-tcfd.org/publications/ In Annex A of : [Task Force on Climate-related Financial Disclosure \(TCFD\) -aligned disclosure application guidance - GOV.UK](#)



Appendix IV: Scopes

Three scopes of GHG emissions



Appendix V: Rationale for approach

Task Force on Climate-related Financial Disclosure (TCFD)

HM Treasury mandated TCFD-aligned disclosures in UK central government departments and certain ALBs as stated in the FrEM 2025-26²⁹. HM Treasury has developed guidance³⁰ specifically for the UK public sector, rather than adopt the TCFD framework directly as the framework was originally created for the private sector. The HM Treasury guidance is intended to be implemented in three phases (years).

It is beneficial for NI departments to follow HM Treasury's lead and use TCFD recommendations where feasible to have a consistent approach between NI and other UK public bodies. Furthermore, TCFD recommendations are recognised as providing a framework for a high standard of sustainability reporting with 4,900 supporters in 103 jurisdictions.^{Error! Bookmark not defined.} International standards (IFRS S1 and IFRS S2) fully incorporate the recommendations of the TCFD.³¹ These international standards provide for a global baseline of sustainability-related disclosures worldwide. To date, UK central government has not been advised to adopt these international standards.

TCFD is a global initiative established in 2015 by the Financial Stability Board. Its primary objective was to develop a voluntary and consistent framework for companies and financial institutions to disclose climate-related financial information, helping investors and stakeholders understand the financial risks associated with climate change. The TCFD framework focuses on governance, strategy, risk management, and metrics for tracking progress on climate-related risks. TCFD fulfilled its remit and disbanded; IFRS Foundation took over the work of monitoring the progress of companies' climate-related disclosures.³²

Phased approach

A three-year phased approach to adopting TCD is beneficial to NICS as it allows departments to build their knowledge of sustainability reporting over time. It also avoids overwhelming departments with immediate and complex reporting requirements. The following cumulative phases have been applied for the NICS sustainability reporting framework.

²⁹ [MASTER_FINAL_DRAFT_2025-26_FrEM_DECEMBER_2024_RELEASE.pdf](#) Section 5.4.9

³⁰ [TCFD-aligned disclosure Application Guidance - Phase 1, 2, 3 - for FRAB.docx](#)

³¹ [IFRS - IFRS Foundation welcomes culmination of TCFD work and transfer of TCFD monitoring responsibilities to ISSB from 2024](#)

³² [Task Force on Climate-Related Financial Disclosures | TCFD](#)



Phase 1 (Year 2025/26)

Mandatory Disclosures	Optional Disclosures
Governance statements	Recycled waste
Emissions scope 1, 2 & 3 ³³	Water consumption
Paper printed	Department's own fleet ³⁴
Responsible disposal of ICT waste	Nature recovery and biodiversity action planning
Sustainable procurement practices	Climate change adaptation
Single use plastics	Sustainable construction
	Reducing environmental impacts from ICT and digital

Phase 2 (Year 2026/27)

Mandatory Disclosures	Optional Disclosures
Governance statements	Department's own fleet ^{Error! Bookmark not defined.}
Risk management statements	Nature recovery and biodiversity action planning
Emissions scope 1, 2 & 3 ^{Error! Bookmark not defined.}	Climate change adaptation
Paper printed	Sustainable construction
Responsible disposal of ICT waste	Reducing environmental impacts from ICT and digital
Sustainable procurement practices	
Single use plastics	
Recycled waste	
Water consumption	

Phase 3 (Year 2027/28)

Mandatory Disclosures	Optional Disclosures
Governance statements	Department's own fleet ¹¹
Risk management statements	Nature recovery and biodiversity action planning
Strategy statements	Climate change adaptation
Set 5-year targets	Sustainable construction

³³ Business travel is the only requirement within Scope 3.

³⁴ See **Appendix III** for more information.

Emissions scope 1, 2 & 3 ^{Error! Bookmark not defined.}	Reducing environmental impacts from ICT and digital
Paper printed	
Responsible disposal of ICT waste	
Sustainable procurement practices	
Single use plastics	
Recycled waste	
Water consumption	

Learning from private sector experience, the governance statement is seemingly the easiest of the three statements to prepare. The strategy statement is the most difficult statement to prepare, which is why it is introduced in year/ phase three.

Choice of disclosures

The metrics are based on HM Treasury Sustainability Reporting Guidance 2024-25. Views on the effectiveness and accessibility of the metrics were sought from all NICS departments via workshops, surveys and consultations in spring 2025. Together, the mandatory and optional metrics *broadly* align with HM Treasury Sustainability Reporting Guidance 2024-25.

Disclosure requirements are also based on how accessible the data is for NICS departments to obtain. This framework does not intend to put undue burden onto NICS departments.

Why TCFD for NI departments: Alignment with FReM 2025–26 and UK public sector practice while allowing NI-specific tailoring; flexibility to select useful, accessible metrics and phase implementation; recognised framework improving governance, risk and metric quality across reporting.

What neighbouring jurisdictions commonly report: Energy consumption and emissions (Scopes 1–2) are universal; vehicle fleet, waste and water are frequently reported where data are accessible; this informs NI’s mandatory vs optional mix and the three-year phasing.

Appendix VI: Definitions

CO2e (carbon dioxide equivalent)	GHG emissions can be reported in terms of the metric tonnes of gas emitted or in metric tonnes of carbon dioxide equivalent (CO2e). This gives the global warming effect of the mass of GHG in terms of what mass of carbon dioxide would produce the equivalent effect. ³⁵
Conversion factor	A conversion factor is a coefficient that describes the rate at which a given activity releases greenhouse gases (GHGs) into the atmosphere. They are also referred to as <i>emission factors</i> , <i>emission intensity</i> and <i>carbon intensity</i> . ³⁶
Greenhouse Gases (GHG)	Greenhouse gases are atmospheric gases such as carbon dioxide, methane, chlorofluorocarbons, nitrous oxide, ozone, and water vapour that slow the passage of re-radiated heat through the Earth's atmosphere. ³⁷
Greenhouse Gas Protocol	A multi-stakeholder partnership that supplies the world's most widely used greenhouse gas accounting standards. ³⁸
Reporting boundary	The reporting boundary defines the extent of the organisation's operations / activities that are included in the sustainability report.
Scope 1 (Direct emissions)	Scope 1 (Direct emissions): Emissions from activities owned or controlled by your organisation that release emissions into the atmosphere. They are direct emissions. Examples of scope 1 emissions include emissions from combustion in owned or controlled boilers, furnaces, vehicles; emissions from chemical production in owned or controlled process equipment. ³⁹
Scope 2 (Energy indirect)	Emissions released into the atmosphere associated with your consumption of purchased electricity, heat, steam and cooling. These are indirect emissions that are a consequence of your organisation's activities, but which occur at sources you do not own or control.
Scope 3 (Other indirect)	Emissions that are a consequence of your actions, which occur at sources which you do not own or control and which are not classed as scope 2 emissions. Examples of scope 3 emissions are business travel by means not owned or controlled by your organisation, waste disposal which is not owned or controlled, or purchased materials or fuels.
Sustainability reporting	Public sector sustainability reporting is the recording and disclosure of an organisation's environmental impact caused by its activities. ⁴⁰
TCFD (Task Force on Climate-related Financial Disclosures)	The Financial Stability Board (FSB) created the Task Force on Climate-related Financial Disclosures (TCFD) in 2015 to improve and increase reporting of climate-related financial information. In 2017, the TCFD released climate-related financial disclosure recommendations designed to help companies provide better information to support market transparency and more informed capital allocation. ⁴¹

³⁵ [Environmental Reporting Guidelines](#) P59-60

³⁶ [What is an Emission Factor? - Climatiq How-To Guides - Automated Carbon Emission Calculations](#)

³⁷ [Glossary - DEFRA UK Air - GOV.UK](#)

³⁸ <https://ghgprotocol.org/about-us>

³⁹ [Environmental Reporting Guidelines](#) P60

⁴⁰ [Sustainability Reporting \(cipfa.org\)](#)

⁴¹ [About | Task Force on Climate-Related Financial Disclosures \(TCFD\)](#)

Appendix VII: Sustainability Report Template 2025-26

Purpose of this template

The aim of this template is to support NICS departments in developing a sustainability report which is to be included in their annual reports and accounts.

Please read the accompanying guidance document, “Sustainability Reporting Guidance 2025-26”.

Red text and any example figures shown in this template are illustrative only. Departments must remove these and insert their own data, ensuring the use of the latest available sources.

Template

Sustainability Report

About this sustainability report

This sustainability report has been prepared in accordance with NI’s Sustainability Reporting Guidance 2025-26, which is aligned with HMT sustainability reporting guidance and the Task Force on Climate-related Financial Disclosures (TCFD) recommendations.

All information included in this sustainability report conforms to the normal public sector financial year of 1 April to 31 March. NI’s Sustainability Reporting Guidance 2025-26 was issued to NICS departments mid-year, i.e. departments were unaware of the information they were expected to collect at the start of the 2025-26 financial year. This may have led to omissions in data reporting, this will be explained to the reader where relevant.

The organisational boundary used in this sustainability report is the core department. The information disclosed in this report relates to the estate that the department occupies. It also includes the environmental impact from a building that is rented by the department. In cases where a building is shared by two or more departments, the data is proportioned by the floor space utilised by the tenant. For example, if a department rents 50% of the floor space of a building, the department will report 50% of the emissions associated with that building.

Policy roles: This report follows NI’s Sustainability Reporting Guidance 2025–26. DAERA is the policy holder and will update the guidance over time. This Department acts as its own policy administrator, coordinating data collection, assurance and preparation of this report.

*[Is any of the data used in your sustainability report **audited**? If so, this could be mentioned. See the “data validation” section of the guidance for information on internal validation procedures and disclosures.]*

[To explain the use of the **conversion factor** spreadsheet, the following statement, or similar, could be added under a data validation section of your sustainability report.]

In order to report the greenhouse gas emissions associated with activities, ‘activity’ data such as distance travelled, or tonnes of waste disposed has been converted into carbon emissions. The greenhouse gas conversion factors used in this report were published by the UK Government and can be found via the following link: [Government conversion factors for company reporting of greenhouse gas emissions - GOV.UK](#)

Governance

This will be mostly qualitative data / text as opposed to numerical data. See guidance document for advice.

Emissions

Emissions Scope 1 (fuel burned) and 2 (purchased electricity)

Please note that fuel consumed may include fuel that departments have purchased and stored, i.e. the fuel has not been burned in the reporting period. This is due to the information being sourced from fuel invoices.

[Add an explanatory note about whether the department’s buildings/estate are owned or leased and the level of influence the department has if the building is leased.]

Table 1: Energy emissions, consumption and cost for fuel burned and purchased electricity in 2025/26

	Scope 1 (fuel burned)	Scope 2 (purchased electricity)
Emissions (kg CO_{2e})	<i>E.g. 14,160 x 0.21450 = 3037</i>	<i>E.g. 50,000 x 0.20705 = 10,353</i>
Consumption (kWh Gross CV)	<i>E.g. 14,160</i>	<i>E.g. 50,000</i>
Net Cost (£millions)	<i>E.g. 1,400</i>	<i>E.g. 12,000</i>

Source of data: *Indicate whether figures are based on meter readings, invoices or estimates, and note the conversion factor year (majority of the reporting year).*

Emissions Scope 1 (Department owned transport)

Table 2: Mileage and emissions by department owned vehicle type in 2025-26

Vehicle size/ type	Fuel type	Mileage 2025-26	Kg CO _{2e} 2025-26
<i>E.g. Large passenger car</i>	<i>Diesel</i>	<i>665 miles</i>	<i>665 (miles) x 0.33362 (conversion factor) = 222 kg CO_{2e}</i>
<i>E.g. Van Class II (1.305 to 1.74 tonnes)</i>	<i>Petrol</i>	<i>864 miles</i>	<i>864 (miles) x 0.34936 (conversion factor) = 302</i>
<i>E.g. Tractor</i>	<i>Diesel</i>	<i>531 miles</i>	<i>Conversion factor unknown</i>

Source of data: *[Insert]*

If no reliable conversion factor exists for a vehicle type, report mileage and state the assumption or reason.

Emissions Scope 3 (Fuel burned due to business travel via staff owned transport)

Please note this sustainability report does not include data on staff commuting to and from their normal place of work. Please note vehicle size and vehicle fuel type are unknown for the data in Table 3.

Table 2: Mileage and emissions from vehicles not owned by department in 2025-26

Year	Mileage	Kg CO2e
2025-26	<i>E.g. 5,658 miles</i>	<i>5,658 (miles) x 0.26860 (conversion factor) = 55 kg CO2e</i>

Source of data: Account NI

Emissions Scope 3 – Business travel using public transport that is claimed back⁴²Please note there is no known record of mileage associated with public transport claims, only costs as shown in Table 4.

Table 3: Expenses claimed for public transport used for official business travel (excludes staff commuting to their regular place of work)

Year	Bus (Cost, £)	Rail (Cost, £)	Taxi (Cost, £)
2025-26			

Source of data: Account NI

Emissions Scope 3 - Business travel that is booked via Travel Desk⁴³

Table 4: Air and rail travel booked by Travel Desk for *[Insert name of Department]*

Mode of transport	Category	Class	Year 2025-26	
			Distance (km)	Emissions (kg CO2e)
Domestic flight		Economy	<i>E.g. 45,024</i>	<i>12,272</i>
		Premium economy	<i>E.g. nil</i>	<i>nil</i>
		Business	<i>E.g. nil</i>	<i>nil</i>
		First	<i>E.g. nil</i>	<i>nil</i>
International flight	Short haul	Economy	<i>E.g. nil</i>	<i>nil</i>
		Premium economy	<i>E.g. nil</i>	<i>nil</i>
		Business	<i>E.g. nil</i>	<i>nil</i>
		First	<i>E.g. nil</i>	<i>nil</i>
	Long haul	Economy	<i>E.g. nil</i>	<i>nil</i>
		Premium economy	<i>E.g. nil</i>	<i>nil</i>
		Business	<i>E.g. nil</i>	<i>nil</i>
		First	<i>E.g. nil</i>	<i>nil</i>

⁴² This data is sourced from a system that processes travel claims for departmental staff. The system is administered by the Department of Finance.

⁴³ The department sourced the information in Tables 5, 6 and 7 from the contractor who books travel, hotel rooms and hired cars on behalf of departmental staff when requested. The contractor uses the same conversion tables as the department used in this sustainability report.

Rail travel	Standard	<i>E.g. 11,520</i>	<i>408</i>
	First	<i>nil</i>	<i>nil</i>

Source of data: Selective Travel

Table 5: Hotel stay booked by Travel Desk or equivalent for *[Insert name of Department]*

Country	No. of nights stayed	Emissions (kg CO2e)
<i>E.g. UK</i>	<i>76</i>	<i>790</i>
<i>E.g. UK (London)</i>	<i>82</i>	<i>943</i>
<i>E.g. Belgium</i>	<i>56</i>	<i>683</i>

Source of data: Selective Travel

Where country-specific factors are unavailable, use the nearest proxy (e.g., UK average) and state the assumption.

Please note that the car size and fuel type of hired cars is unknown, therefore the emissions are based on average car size and fuel type.

Table 7: Car hire booked by Travel Desk or equivalent for *[Insert name of Department]*

Year	Mileage	Emissions (kg CO2e)
2025-26	<i>E.g. 437</i>	<i>437 (miles) x 0.26860 = 117</i>

Source of data: Selective Travel

Paper printed⁴⁴

Table 8: Paper printed by year

Year	Paper printed (pages)
2023-24	
2024-25	
2025-26	

Source of data: IT Assist

Responsible disposal of ICT waste⁴⁵

The following text should be included in all departments' sustainability report. In the specification of the "Framework for disposal services for IT equipment, electronic and electrical equipment", suppliers must have BS EN ISO 14001; 2015 - Environmental Management System accreditation (or equivalent) before being appointed to the framework.

The framework specification also requires the following from suppliers.

"All equipment that is not resold must be dismantled and recycled/disposed in accordance with the relevant legislation including, but not limited to:

- the Waste Electrical and Electronic Equipment Directive.
- BS EN ISO 14001: 2015.

⁴⁴ This data is sourced from NICS' common IT service and systems provider (IT Assist) which sits within the Department of Finance.

⁴⁵ The following information was provided by IT Assist (NICS' common IT service and systems provider).

- the Environmental Protection Act 1990; and
- the Hazardous Waste Regulations.

Source of data: IT Assist

Sustainable procurement

The following text should be included in all departments' sustainability report.

The Scoring Social Value policy approved by the Executive, mandated that from June 2022, tenders must include a minimum of 10 percent of the total award criteria to social value. On 5 December 2024 DoF secured Executive approval for a revised PPN (Procurement Policy Note) 01/21 - Social Value in Procurement. This came into effect on 24 February 2025 and strengthened and broadened the theme 'Delivering Net Zero' to 'Delivering Climate Action'.

For information on the meaning of Social Value: the Public Procurement Policy Statement which was approved by the NI Executive on the 5th of June 2025 states "Social Value means economic, environmental and social benefits in support of the Programme for Government". The DoF Social Value Strategy document 2025-2027 states, "Social Value refers to wider financial and non-financial impacts on the wellbeing of individuals, communities and the environment. It incorporates ethical and sustainable supply chains, community benefits and wealth building, job and skills creation and efforts to combat climate change".

The Procurement Policy Note (PPN) 01/21 – Scoring Social Value has been revised to Procurement Policy Note (PPN) 01/21 - Social Value in Procurement and came into effect on 24 February 2025.

[Departments may wish to include additional information outlining the efforts they have made in relation to sustainable procurement.]

Single use plastics⁴⁶

The following text should be included in all departments' sustainability report.

DAERA, in partnership with DoF, has removed all unnecessary single-use plastic (SUP) from the Government estate and a ban on the use of unnecessary SUP across the Northern Ireland Civil Service (NICS) estate, is now in place.

If any necessary SUPs remain (e.g., bin bags), briefly explain the necessity and mitigations.

See guidance for optional disclosures. Optional disclosures should be included (if at all) after the mandatory requirements in a section labelled "Optional disclosures" so that readers are aware that the disclosures are unlikely to be available across all NICS departments.

Recycled waste⁴⁷

Table 9: Total weight and cost of recycled waste

	2025-26	
	Waste recycled (tonnes)	Cost of waste recycled (£,000)

⁴⁶ The following is based on information provided by the Department of Agriculture, Environment and Rural Affairs.

⁴⁷ This is a suggested example of how departments could format reporting on recycling waste. Departments can amend the table for example, if weight data is not available, that column could be removed.

Total waste recycled		
Waste composted/ food waste		
Waste incinerated with energy recovery		
Waste incinerated without energy recovery		

Source of data: *[Insert source, for example invoices from contractor]*

Water consumed

Table 10: Water consumed

Year	Water used (cubic metres)	Emissions (kg CO2e)
2025-26	<i>E.g. 164,250</i>	<i>164,250 X 0.15311 = 25,148</i>

Source of data: *[Insert source, e.g. invoices from NI Water.]*

Department's own fleet: Ultra-Low Emission Vehicles

Table 11: Percentage of department's own, hire or lease vehicle fleets that are categorised as Ultra-Low Emission Vehicles (less than 50g CO2 per km)

	Total no. vehicles in fleet	% of vehicles in fleet that are ULEV
2025-26		

Source of data: *[Insert source]*

Departments may wish to write narrative, using the guidance, on the following:

- *Nature recovery and biodiversity action planning*
- *Climate change adaptation*
- *Sustainable construction*
- *Reducing environmental impacts from ICT and digital*

Annex VIII: Data Access Pathways

1. Energy & Emissions (Scopes 1 and 2)

Primary source: Departmental Estates / Energy Team.

Additional source (DoF-managed estate): Estates Management Unit (EMU), DoF.

Future source (from 2026–27): Government Land and Property Register (GLPR) Sustainability Theme.

2. Scope 1 – Department-owned Transport

Primary source: Departmental Estates / Fleet teams.

3. Scope 3 – Business Travel (staff-owned vehicles & public transport claims)

Primary source: Account NI – Finance Shared Services (reporting mailbox).

4. Scope 3 – Booked Business Travel (air, rail, hotel, car hire)

Primary source: Departmental Travel Desk or equivalent (data obtained from Selective Travel).

5. Paper Printed

Primary source: IT Assist – Managed Print Service mailbox.

6. ICT Waste – Responsible Disposal Compliance Text

Primary source: IT Assist – IT Asset Disposal / Small Projects Team.

7. Sustainable Procurement / Social Value

Primary sources: Departmental Procurement Team; CPD Social Value Unit.

Monitoring via the Social Value Monitoring System as required under PPN 01/21 (2025 Revision).

8. Waste Management (Recycled, Food/Compost, Incineration, Landfill)

Primary source: CPD Waste Contracts Team / building management contractor.

Future source (from 2026–27): GLPR Sustainability Theme.

9. Water Consumption

Primary source: Departmental Premises / Estates teams.

Future source (from 2026–27): GLPR Sustainability Theme.

10. Department's Own Fleet – Ultra-Low Emission Vehicles (ULEV%)

Primary source: Departmental Fleet / Estates teams.

Support: NICS Fleet Decarbonisation Working Group.

11. Future Centralised Data Sources

Government Land and Property Register (GLPR) – sustainability data.

Energy & Carbon Data Repository (ECDR) – emerging NI-wide dataset.