

Consultation on Draft 2011-12 HMT Sustainability Reporting Guidance as at 19 Dec 11			
Consultee	Comment	Response	Action
Department for Culture, Media and Sport	Resource implications of consolidating within the new accounting boundary under alignment – DCMS would prefer to phased introduction.	Para 28 of the guidance explains that where information is not available, a note must be made explaining proposals to populate in future. DCMS may explain its progress and expected timetable towards being able to fully report.	No change to guidance.
	More detail required on consolidating ALB information whilst maintaining a concise report.	Not clear on what additional advice we could usefully provide on this. Sustainability Reporting should use the same principles as annual reporting overall. A single table for the whole department should be included and a judgement call needs to be made on the accompanying commentary to explain material areas. The report can always refer the reader to the Sustainability Report published by individual ALBs where one exists (eg Executive Agencies). Overly long notes should be avoided!	No change to guidance.
	Para 22 needs to explain how segmental analysis can allow for reconciliation between differing boundaries (accounting and sustainability reporting).	The analysis should look at the financials in relation to the accounting boundary drawn for Sustainability Reporting. This is to help the reader understand the difference and materiality.	Paragraph developed further.
Ministry of Justice	Reporting Scope: Guidance weak concerning landlord/tenant and part occupancy arrangements – issue around GGC not including small occupancy but accounts including the costs. Also concerned about inconsistencies with subordinate bodies around best practice.	Para 34-35 of the guidance currently covers this from a very high level. It leaves it up to the organisation to agree with other organisations (eg shared occupancy) who will report. Para 22 of the Sustainability Reporting Guidance provides advice on dealing with differences with the financial accounting boundary. The key is to ensure consistency within the organisation year-on-year so that performance trends can become clear. There is no requirement, at present, to consolidate data beyond Department level, so differences in treatment between departments should not cause difficulty. However, it is vital that Departments take a clear line for treatment within their accounting boundary.	A new para 25 has been included to explain the role of Departments in communicating a clear, consistent accounting treatment within the accounting boundary. HMT Sustainability Working Group to consider additional advice on occupancy.
	No guidance is given on accounting for mid-year changes to the entity's status.	The treatment should be analogous to the treatment of accounts and reporting for the entity as per FReM. The key is to ensure matching with financial accounting.	An additional sentence has been added in para 6 to explain that overall FReM reporting policy should be applied for

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			sustainability reporting.
	Feasibility of Reporting Scope 3 Underground Travel.	We agree that a determination should be made in circumstances where actual mileage is difficult to capture.	Further advice given at para 26 of the guidance.
	Disconnect of GGC with Overseas Air Travel and the GCOF.	Matter for GGC Team in the Cabinet Office.	No change. Matter for GGC Cabinet Office.
	Waste financials and quantities are difficult to break down between waste streams – this problem is amplified in part occupations and / or where costs are included in service charges. Guidance is required to confirm the level of detail required.	The guidance as it stands states that organisations should ideally report waste data for each stream, both in terms of quantities and costs. It is recognised that this will represent a significant challenge for organisations, and if this is not possible then narrative should be used to explain any issues and highlight work being undertaken to improve the granularity of reporting. The guidance as it stands does already state this.	No change to guidance.
	Resources: Point 4.7 of the guidance refers to the reporting of paper whereas the diagram at 3.20 shows paper as 'best practice' only.	Unclear exactly which diagram is being referred to. Is this the GGC guidance?	No change to guidance.
	Normalisation: Clarity is required as to exactly which data source to use. Stakeholders suggested that all government bodies use revenue.	Para 20 of the guidance allows for Departments to decide on the appropriate normalisation factor depending upon their business.	No change to guidance.
Ministry of Defence	Examples of Social/economic reporting under sustainability are required.	To be considered by Sustainability Working Group for 2012-13.	No Change to guidance. HMT Action for 2012-13.
	Contact details to be included.	For HMT to consider nearer time of publication.	Included on website.
	To avoid nugatory additional work and also different and potentially confusing figures for carbon, waste and water circulating in the public domain, it is essential that the baselines agreed for the GGC are also used for	The existing guidance doesn't seek to establish or define specific criteria for baselines. The guidance is about reporting actuals rather than measuring performance against baselines (which is the GGC requirement). However, we could more clearly signpost the guidance set out in the GGC paper on setting baselines and ensure that organisations use baselines they have established for	Updated the guidance.

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	sustainability reporting.	GGC in their reporting. However, the GGC is only applicable to central Government Departments and not everyone who follows FReM.	
	Lack of guidance regarding sustainable procurement.	HMT have followed the Cabinet Office GGC requirements here to ensure consistency.	No change to guidance. Issue for GGC Cabinet Office.
	Guidance fails to make explicit link between GGC baselining and HMT reporting.	The document is intended to cover HMT reporting requirements only rather than GGC baselining requirements. <u>The GGC is only applicable to central Government bodies and not everyone who follows FReM.</u> However note made in Para 1 of GHG Emissions section to signpost relevant readers to GGC guidance.	Updated the guidance.
	Comment 1: Data reported by MOD covers whole of UK (Para 4 says not applicable to devolved administrations).	Para 4 refers to the reporting responsibilities of the Devolved Administrations rather than the Geographical responsibilities. Responsibility for Defence has not been passed to the devolved administrations so MOD should be covering the whole of the UK.	No change to guidance.
	Comment 2: Example 1 Report covers more than minimum requirements.	This was included as an example of a format only – it is not intended as a template on minimum requirements.	No change to guidance.
	Comment 3: The guidance states that organisations must state their policy for re-baselining any reported information. However, as the policy is set out for all Government Department's in the GGC baselining guidance, reporting against the GGC baseline will obviate the need for a separate baselining policy for each Department.	Baselines used within the sustainability report should be consistent with those required for the GGC. However, it should be noted that not all bodies using Sustainability Reporting Guidance are subject to the GGC.	Para 1 of GGC area of guidance updated to clarify this point.
	Comment 4: Delete office as description against areas to report.	Guidance amended.	Updated guidance.
	Comment 5: Treatment for accounting for biofuels etc.	These are Scope 1 emissions and should be accounted for using the appropriate GHG Conversion Factor from Defra.	No Change to guidance: Already covered in previous paragraphs.
	Comment 6 & 10: Links need checking.	Links checked prior to publication.	

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	Comment 7: Typo.	Corrected.	Corrected.
	Comment 8: The guidance states that the government has policy objectives to reduce the use of finite resources. It would be useful to define what these are or at least refer to them.	This is a broad statement that reflects the fact that government policy (including the greening government commitments) broadly targets a reduction in general finite resource consumption in addition to a number of other environmental outcomes. Whilst we could refer to specific policy statements in the context of this guidance it is questionable if this would add further value.	No change to guidance..
	Comment 9: Reference to NHS Carbon Reduction Strategy.	Removed – no longer required.	Removed.
	Comment 11: Guidance fails to make explicit link between GGC baselining and HMT reporting.	The document is intended to cover HMT reporting requirements only rather than GGC baselining requirements. <u>The GGC is only applicable to central Government bodies and not everyone who follows FReM.</u> However note made in Para 1 of GHG Emissions section to signpost relevant readers to GGC guidance.	Updated the guidance.
	Comment 12: Guidance unclear on whether organisations should report on engagement with supply chain on water use.	All of the information referring to supply chain water, waste and carbon data is included in the “Further Voluntary Reporting” section of the guidance. Organisations are encouraged to consider reporting this information in their sustainability report. The GGC does contain specific guidance on reporting supply chain impacts, and organisations may wish to refer to this. No specific requirement to report on supply chain impacts is included within the minimum requirements section of the HMT guidance. NB: It should be noted that Guidance also applies to organisations not subject to GGC.	Updated the “Further Voluntary Reporting” section to more clearly signpost the reporting guidance on this set out in the GGC guidance.
	Comment 13: Public Sector Carbon Account Format covers more than just minimum requirements.	The format is shown in the ‘Further Voluntary reporting’ section as an example of full reporting going beyond minimum requirements.	No change to guidance.
Foreign and Commonwealth Office	Guidance continues to include overseas operations, despite these now being outside of the scope of the Greening Government Commitments paper.	As agreed, and in order to maintain consistency with the GGC, overseas operations will be excluded from the minimum requirements of the sustainability report. Organisations will still be encouraged to include this information where possible. Organisations will still need to be careful about how they report this information in order to avoid inconsistencies between the financial accounts and sustainability report.	Removed reference for the requirement to include overseas operations, although highlighted potential inconsistencies.

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HM Revenue and Customs	Whilst ideal to collect financial data through normal financial systems, will need to put in place some manual workarounds to obtain the financial data necessary for the sustainability report	Whilst the guidance states that financial information “should” be collected through normal financial systems, it does not exclude other approaches to collecting this information. As long as organisations are comfortable that they are still able to provide accurate information, then the guidance does not specifically prevent them using alternative routes for this information.	No change to guidance.
	Normalisation: Goal	The purpose is to provide a transparent comparable set of performance figures for the reader. Hence why the method is being left to Departments, depending upon their business. FTE is only a suggestion, but a consistent method year-on-year is required to aid comparability.	No change to guidance.
	Off-balance sheet buildings. From an accounting sense these are not included in the financial accounts, but obviously have impacts associated with them.	The focus should be on accounting for the items under the right Scope for GHG emissions, and under the concepts of financial control for finite resources and waste. Hopefully this will make it clearer – it appears a discussion would be worthwhile to clarify the understanding here.	Para 24 amended to remove reference to ‘off balance sheet’.
	Concerned that the guidance requires data reported on sustainability impacts to be accurate to a degree that goes beyond the financial data that is reported in annual report and accounts.	The guidance does not state that estimates cannot be used, but encourages organisations to report information as accurately as possible. It is an individual organisations decision how much time or expense they are going to spend on ensuring the accuracy of the data reported. In particular, as long as they are comfortable reporting this information in their annual report and accounts.	No change to guidance.
	Air travel	Domestic only is required for minimum requirements to align with GGC – but all air travel could be included from a best practice viewpoint.	No change to guidance.
Various	Problems with some of the web links	Due to changes in the Defra website a few of the links have changed. Links checked prior to publication.	Updated the guidance.
Food Standards Agency	Comments on Climate Change Adaption/Mitigation and typos.	Corrected.	Typos corrected.
Crown Prosecution Service	Would be useful if the same unit of measure for CO2 was used across the GGC and FReM manual.	GGC is now using CO2e as the measure for CO2.	No change to guidance.
	Energy data for March will never be in line with financials because it isn't	Depending on the source of information and the specific departmental deadlines for the production of annual reports and	No change to guidance.

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	reported until April.	accounts this may represent an issue for some organisations. Given that the guidance largely focuses on consistency across organisations rather than between them, it would not be appropriate to set a standard for this.	
	There should be consistency in how the data is reported. There is the suggestion that if the impact is material then consumption for shared occupants should be measured for each organisation and costs properly attributed. At present unless there are sub-meters then the specific data is unavailable.	The guidance suggests that organisations should move towards a situation where they are able to report this information separately. In many situations this may not be possible in the short term and organisations will have to use the most appropriate method for estimation in their sustainability report. However, this should not ignore the fact that organisations should be working to obtain the most accurate information possible.	No change to guidance..
	All Energy should be reported using the Grid Average.	This requirement is covered under Section 3 (para 7 and 27-28 - Renewable energy).	No change to guidance.
Department for Work and Pensions	Important to ensure that there is consistency between the GGC base lines and those used or detailed in the HMT guidance.	The sustainability reporting guidance seeks to follow the latest GGC requirements as closely as possible. It is not the aim to create separate base lines that would create inconsistency between the two and increase the reporting burden. It should also be noted that, whilst HMT Minimum Requirements are consistent, further guidance on additional voluntary reporting is provided. It should be noted that not all users of Sustainability Reporting guidance are required to operate under the GGC.	Update text to state clearly that any base lines or re-base lining should be consistent with GGC.
	GGC guidance now includes more detailed definition of what to include under the definition of paper. HMT Guidance could include this.	Rather than including specific detail from the GGC guidance, make clearer reference to it.	Update the text to make reference to the GGC guidance on this.
Department for Environment, Food and Rural Affairs	The GGC targets on paper focus on paper usage rather than the volumes of paper disposed of. In order to maintain consistency and align the HMT reporting requirements with GGC this should be adjusted to reflect this.	When the guidance was recently updated this level of detail was not available in the GGC guidance. Now that this has been more clearly defined then the HMT guidance needs to be updated to reflect this.	Update paragraph 6 on page 25 to more clearly reflect the GGC guidance.
	It may be more beneficial to have an	In order to establish consistency this maybe a good approach to	To be considered further

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	absolute rule about shared occupation of buildings, such as the 'major occupier' rule used in SDiG reporting to prevent Departments taking different approaches to reporting.	take, however it might create some inconsistencies between what is reported in the sustainability report and what is in the financial accounts.	by the Sustainability Working Group.
Met Office	Road vehicle emissions methodology should be calculated by each vehicle using manufacturers published emissions info.	Many organisations are already struggling with capturing information based on either fuel consumption or vehicle class. To ask them to identify each vehicle would not be viable at this stage – particularly in relation to the grey fleet, taxis etc.	No change to guidance.
Home Office	Guidance needs refresh to avoid repetition, production of summary and glossary.	A full time 'Editor' to be considered by HMT.	To be considered by HMT, particularly in relation to 2012-13 guidance.
Department for International Development	Concern about duplication with GGC guidance and Defra GHG reporting guidance.	Consideration to be given on a single pan-Government guidance on all related areas prior to 2012-13.	To be considered by Sustainability Steering Group.
	Updating Conversion Factors	The appropriate year's conversion factors should be used – no HMT requirement to update.	No change to guidance.
	More guidance required on NDPBs accounting boundary.	See earlier response regarding ALBs to DCMS above. Core Departmental results are NOT required – only the overall consolidated Departmental results.	No change to guidance..
	The guidance refers to all buildings 'owned' by central Government. The GGC requires us to report on buildings we lease and own.	Agreed that this is needed to ensure consistency and is probably an oversight originally as leased buildings should not be excluded.	Updated the guidance to reflect this.
	Guidance continues to include reporting requirements for the overseas operations, but these are outside of the scope of the GGC targets.	See earlier comment regarding overseas emissions	Updated guidance to reflect this.
	Does the prior three years data included 2011/12 or is it three years data prior to 2011/2012	Ideally organisations should be looking to report three years prior data from the date of the report, whatever date that is. Obviously there maybe issues for organisations in obtaining the data to do this.	No change to guidance..

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