BEYOND PROCUREMENT TECHNICAL METHODOLOGY

Beyond Procurement Ltd

CARBON ACCOUNTING METHODOLOGY

Organisational greenhouse gas measurement, reporting and reduction planning

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PART ONE - PURPOSE AND PRINCIPLES

The basis on which Beyond Procurement measures and reports organisational greenhouse gas emissions.

1. Purpose and Application

This methodology defines the consistent approach used by Beyond Procurement to quantify, report and support the reduction of organisational greenhouse gas emissions. It is designed for organisations of different sizes, sectors and levels of carbon-accounting maturity while preserving the same core accounting principles and quality controls.

The methodology supports the preparation of organisational carbon footprints, Carbon Reduction Plans, annual emissions reports, Scope 3 and supply-chain analysis, emissions dashboards and related client disclosures. Product or project carbon footprints may use additional standards and controls and will be defined separately within the relevant scope of work.

Relationship to client documents
The client Sustainability & ESG Policy establishes the organisation's commitments. The current Carbon Reduction Plan records the client-specific boundaries, emissions, targets, actions and progress. This methodology explains how the carbon information is measured and controlled. The Beyond Sustainability Hub supports implementation, learning and supplier improvement.

Beyond Procurement supports each organisation in accordance with the services agreed. Use of this methodology does not, by itself, appoint Beyond Procurement as the organisation's full outsourced sustainability team or transfer accountability away from the client's Executive Sponsor.

2. Reference Framework

The methodology is designed to align with the current published versions of the following recognised standards and guidance. References are reviewed when the methodology is updated.

Reference	Application within this methodology
GHG Protocol Corporate Accounting and Reporting Standard	Organisational greenhouse gas inventory principles, boundaries and reporting.
GHG Protocol Scope 2 Guidance	Location-based and market-based accounting for purchased electricity, steam, heat and cooling.
GHG Protocol Corporate Value Chain (Scope 3) Standard and Technical Guidance	Screening, categorisation and calculation of value-chain emissions across the 15 Scope 3 categories.
ISO 14064-1:2018	Organisational-level quantification and reporting of greenhouse gas emissions and removals. The published edition is used until superseded by a final replacement standard.
ISO 14067:2018	Applied only where product carbon footprints or product-level embodied carbon are within scope.
ISO 14068-1:2023	Applied where a client intends to achieve or communicate a carbon-neutrality claim. It is not a requirement for every organisational footprint.
UK Government greenhouse gas conversion factors	Primary source for UK activity-based conversion factors, using the factor set appropriate to the activity period and reporting requirement.
Procurement Policy Note PPN 006 and associated technical standard	Applied where a Carbon Reduction Plan must meet the requirements for relevant major central government contracts.

3. Reporting Principles

The following principles guide all inventories and reports prepared under this methodology:

Principle	How it is applied
Relevance	The inventory reflects the organisation's emissions and supports operational, procurement, strategic and stakeholder decisions.
Completeness	All Scope 1 and Scope 2 sources are sought. All Scope 3 categories are screened, and material and relevant categories are included. Material exclusions are explained.

Principle	How it is applied
Consistency	Boundaries, data structures and calculation methods are applied consistently to support meaningful comparison over time. Changes are documented.
Transparency	Data sources, assumptions, estimates, exclusions, limitations and methodological changes are recorded and reported at a level proportionate to their significance.
Accuracy	Calculations are designed to reduce bias and uncertainty as far as practicable. Primary and supplier-specific information is used where sufficiently reliable.
Conservatism	Where uncertainty could materially understate emissions, reasonable conservative assumptions may be used and disclosed.

4. Roles and Responsibilities

Role	Core responsibilities
Client Executive Sponsor	Approves the reporting boundary, Carbon Reduction Plan, material targets and public disclosures; ensures appropriate participation and resources.
Client Coordinator	Coordinates data collection, identifies data owners, explains organisational changes, reviews assumptions and manages client approvals.
Client Data Owners	Provide complete and accurate activity data, supporting evidence and explanations for material movements or gaps.
Beyond Procurement	Defines the accounting approach, reviews boundaries, validates data, selects and documents calculation methods, performs calculations, quality-assures outputs and prepares agreed reports.
Suppliers and Value-chain Partners	Provide information where requested and available; explain methods and boundaries; engage with improvement activity proportionate to their impact and maturity.

5. Annual Carbon-Accounting Cycle

1. Confirm the reporting period, organisational structure, reporting purpose and Executive Sponsor approval route.
2. Review organisational and reporting boundaries, material changes and the prior-year methodology.
3. Issue the data request and collect operational, energy, travel, procurement, waste, workforce and supplier information.
4. Validate data, reconcile material totals and identify gaps, anomalies and estimation requirements.
5. Calculate Scope 1, Scope 2 and material Scope 3 emissions using controlled factors and methods.
6. Review results, hotspots, data quality, intensity indicators and year-on-year movements.
7. Complete technical and peer quality assurance and resolve material queries.
8. Prepare the current Carbon Reduction Plan, recommendations and agreed disclosures; approve and publish as required.
9. Use the results to prioritise actions, employee engagement and supplier support through the Beyond Sustainability Hub.

PART TWO - BOUNDARIES AND COVERAGE

How the organisation, reporting period, greenhouse gases and emission sources are defined.

6. Organisational Boundary

The organisational boundary identifies the operations, entities and assets included within the inventory. It is selected using operational control, financial control or equity share, depending on the organisation's structure, reporting objectives, contractual requirements and available evidence.

- The selected consolidation approach and any material deviations are documented in the Carbon Reduction Plan or methodology annex.
- Wholly owned operations, subsidiaries, joint ventures, franchises, leased assets and outsourced activities are assessed rather than assumed to be automatically included or excluded.
- The treatment of landlord-controlled energy, serviced offices and shared sites is determined from lease terms, control and data availability.

- Multi-country operations are supported, with location-appropriate factors and evidence used where available.

7. Reporting Boundary, Relevance and Completeness

The reporting boundary defines the emission sources included within Scope 1, Scope 2 and Scope 3. Beyond Procurement seeks complete coverage of Scope 1 and Scope 2 and screens all 15 Scope 3 categories for relevance and materiality.

- The objective is to include at least 95% of estimated material Scope 3 emissions where this can be achieved with reasonable evidence and estimation.
- A category may be excluded where it is not relevant, immaterial, outside the selected organisational boundary or cannot be estimated credibly. The reason is documented.
- Materiality is assessed using likely emissions magnitude, financial significance, stakeholder requirements, influence, risk and strategic importance.
- The reporting boundary is reviewed annually and when activities, ownership, supply chains or reporting requirements change.

No silent exclusions
An emission source is not omitted merely because primary data is unavailable. Where the source is material, an appropriate proxy or estimation method is considered and the limitation is disclosed.

8. Greenhouse Gases and Reporting Units

The inventory covers the seven greenhouse gases required by the GHG Protocol: carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons, sulphur hexafluoride and nitrogen trifluoride.

- Emissions are reported as tonnes of carbon dioxide equivalent (tCO2e).
- Global warming potential values are taken from the source embedded in the applicable conversion factor or, where a bespoke calculation is used, from an identified authoritative source.
- Biogenic carbon dioxide is reported separately where required by the applicable standard or disclosure.
- Avoided emissions are not deducted from the organisational inventory. They may be reported separately where a credible method and clear boundary are provided.

9. Scope Classification

Scope	Definition	Typical sources
Scope 1	Direct emissions from sources owned or controlled by the reporting organisation.	Stationary fuel combustion, company vehicles, process emissions and refrigerant or other fugitive releases.
Scope 2	Indirect emissions from the generation of purchased or acquired electricity, steam, heat and cooling consumed by the organisation.	Purchased electricity and, where relevant, purchased heat, steam or cooling.
Scope 3	All other indirect emissions occurring in the organisation's value chain.	Purchased goods and services, capital goods, energy-related activities, transport, waste, travel, commuting, leased assets, sold products, franchises and investments.

Scope 3 Categories

No.	Category	No.	Category
1	Purchased goods and services	9	Downstream transportation and distribution
2	Capital goods	10	Processing of sold products
3	Fuel- and energy-related activities	11	Use of sold products
4	Upstream transportation and distribution	12	End-of-life treatment of sold products
5	Waste generated in operations	13	Downstream leased assets
6	Business travel	14	Franchises
7	Employee commuting and homeworking	15	Investments

No.	Category	No.	Category
8	Upstream leased assets		

10. Baseline Year and Recalculation

The baseline is normally the organisation's selected accounting or reporting year and is documented in the current Carbon Reduction Plan. It provides the reference point against which targets and progress are assessed.

A baseline or prior year may be recalculated where a change is material to comparability, including:

- acquisitions, disposals, mergers, insourcing, outsourcing or changes in control;
- material changes to the organisational or reporting boundary;
- discovery of significant errors or omissions;
- availability of materially better primary or supplier-specific data;
- material methodological changes or revised factors where retrospective application improves comparability; or
- changes required by an applicable reporting standard or contractual requirement.

The reason, scope and effect of any recalculation are recorded. Previously reported figures are retained where practicable so that the audit trail explains what changed and why.

PART THREE - DATA AND CALCULATION

How evidence is collected, selected, converted and assigned to the correct emissions category.

11. Data Collection and Evidence Hierarchy

Data requests are tailored to the organisation's activities but normally cover energy, fuels, refrigerants, fleet, travel, procurement, capital expenditure, waste, water, workforce, commuting, homeworking, logistics, leased assets and relevant downstream activities.

Priority	Evidence type	Examples
1 - Preferred	Primary activity data	Meter readings, invoices, litres of fuel, kWh, mileage, weight, passenger kilometres, quantities purchased.
2	Supplier-specific emissions or product data	Verified organisational footprint, product carbon footprint, EPD, supplier-specific factor with boundary and method.
3	Physical or activity-based proxy	Weight-distance model, average product weight, floor area, employee days, hotel nights.
4	Hybrid method	Combination of supplier-specific and secondary data to improve representativeness.
5 - Last resort	Spend-based or sector-average proxy	Procurement spend mapped to an appropriate environmentally extended input-output or industry factor.

Data is validated against invoices, procurement records, ledgers, fleet reports, supplier declarations and other supporting evidence where available.

- Material totals are reconciled to source systems or financial records to identify missing entities, duplicate entries and unexplained movements.
- Estimation is used transparently where primary information is unavailable; the method and uncertainty are documented.
- Commercially sensitive information is handled in accordance with agreed confidentiality and data-protection arrangements.

12. Emission Factors and Global Warming Potentials

The primary UK source is the annual greenhouse gas conversion factors published by the Department for Energy Security and Net Zero. The factor set appropriate to the activity period and reporting requirement is selected and recorded.

- Supplier-specific factors, EPDs, product carbon footprints and other bespoke factors may be used where their boundary, period, unit, source and quality are sufficiently clear.

- Secondary sources may include recognised government datasets, IPCC sources, peer-reviewed research, life-cycle databases and sector-specific methods.
- Factors are not described as precise where underlying data or boundaries remain uncertain.
- Material factor changes are documented, and prior-year recalculation is considered where necessary to preserve comparability.
- The factor version, unit conversions and calculation logic are retained within the working papers or controlled calculation platform.

13. Scope 1 Accounting

Source type	Typical activity data	Control considerations
Stationary combustion	Fuel invoices, tank records, meter readings, calorific value where relevant.	Avoid double counting landlord or supplier-controlled energy; distinguish fuel type and units.
Mobile combustion	Litres, mileage, fuel-card data, vehicle and fuel type.	Separate owned or controlled vehicles from employee mileage and third-party logistics.
Fugitive emissions	Refrigerant top-ups, service records, equipment inventory and gas type.	Use mass-balance or service-event data; investigate missing records for material systems.
Process emissions	Production activity, material use or direct monitoring.	Use applicable sector method and document process boundary.

14. Scope 2 Accounting

Purchased electricity, steam, heat and cooling are accounted for in accordance with the GHG Protocol Scope 2 Guidance.

- The location-based method uses average grid emission factors for the relevant geography.
- The market-based method uses qualifying supplier-specific information or contractual instruments where the applicable quality criteria can be evidenced.
- Both location-based and market-based results are reported where dual reporting is applicable and meaningful.
- Renewable tariffs, certificates or contractual claims are not accepted automatically; supporting evidence and the relevant accounting criteria are reviewed.
- Transmission and distribution losses and well-to-tank energy emissions are normally reported within Scope 3 Category 3 rather than Scope 2.
- Electricity consumed in leased or serviced premises is classified according to the organisational boundary, lease arrangements and control.

15. Scope 3 Accounting

All 15 Scope 3 categories are screened. Calculation methods are selected according to the significance of the category, available evidence and the organisation's ability to influence the result.

- Primary and supplier-specific methods are prioritised for material categories and strategic suppliers.
- Activity-based methods are preferred where reliable physical data is available.
- Spend-based methods may be used for screening, completeness and categories where more representative data cannot reasonably be obtained.
- The same emission source is not counted in more than one category. Category allocations and material boundary decisions are documented.
- Employee commuting and homeworking are estimated using employee survey, working-pattern or recognised proxy data where applicable.
- Upstream and downstream transport methods distinguish transport paid for or controlled by the organisation from transport embedded in supplier prices where possible.

16. Purchased Goods and Services and Supplier Analysis

Purchased goods and services are frequently the largest Scope 3 category. Beyond Procurement combines procurement expertise with carbon accounting to identify category, supplier, product and service hotspots.

1. Reconcile the procurement dataset to the reporting period and remove internal transfers, taxes and other non-emission items where appropriate.

2. Classify spend or line items using an appropriate category structure and review material unmatched or miscellaneous entries.
3. Apply the most representative available method: supplier-specific, product-specific, activity-based, hybrid or spend-based.
4. Identify publicly disclosed supplier information only where it can be linked to the correct entity, reporting period and boundary.
5. Benchmark and prioritise suppliers using materiality, data quality, emissions intensity, strategic importance and ability to influence.
6. Replace generic proxies with better supplier or product data over time and explain material changes to the inventory.

Evidence threshold for supplier-specific factors

A supplier factor is used only where its scope, reporting period, unit, methodology and relationship to the goods or services purchased are sufficiently clear. Where evidence is incomplete, the factor may inform engagement without replacing the inventory proxy.

PART FOUR - ENGAGEMENT, QUALITY AND OUTPUTS

How carbon information is improved, quality-assured, reported and converted into practical action.

17. Supplier Engagement and the Beyond Sustainability Hub

Measurement alone does not deliver Scope 3 reduction. Relevant suppliers require clear requests, proportionate expectations, training and practical support. Supplier engagement is prioritised according to emissions impact, risk, strategic importance, data quality and maturity.

Through the Beyond Sustainability Hub, Beyond Procurement and the client may provide or facilitate:

- plain-language explanations of client carbon and sustainability requirements;
- guidance on activity data, organisational footprints and Carbon Reduction Plans;
- templates, learning modules, webinars, clinics and access to specialist support;
- maturity-based action planning and cost-and-carbon improvement resources;
- structured requests for primary data, evidence and progress updates; and
- opportunities for suppliers to collaborate and learn from peers.

Information and actions generated through supplier engagement feed directly into the client's Scope 3 inventory, data-quality improvement, procurement decisions, Carbon Reduction Plan and reduction programme.

18. Data Quality and Uncertainty

Data quality is assessed at a level proportionate to the significance of the source. The assessment considers reliability, completeness, temporal alignment, geographic representativeness and technological representativeness.

Rating	Typical characteristics	Use
High	Primary or verified supplier data; correct period and boundary; strong supporting evidence.	Suitable for reporting and decision-making, subject to normal validation.
Moderate	Activity data or credible supplier data with limited gaps, estimation or boundary uncertainty.	Suitable with documented assumptions and targeted improvement.
Low	Spend-based, sector-average or weakly evidenced data; significant temporal, geographic or boundary uncertainty.	Used for screening or completeness; prioritised for improvement where material.

Uncertainty is communicated qualitatively and, where useful and practicable, quantitatively. Data-quality limitations do not prevent reporting, but they influence how confidently results are interpreted and where improvement effort is directed.

19. Calculation Controls and Quality Assurance

- Controlled data files, calculation workbooks or approved platforms are used with version identification and access control.
- Units, signs, factor-year selection and category mapping are checked before consolidation.

- Material activity totals are reconciled to source records, and outliers or unexplained movements are investigated.
- Duplicate records, gaps and inconsistent treatment between years are reviewed.
- Assumptions, exclusions and overrides are logged.
- A second-person technical or peer review is completed for material inventories and reports.
- Client queries and approvals are retained as part of the reporting record.
- Public results are released only after the agreed quality and approval process is complete.

20. Results, Metrics and Reporting Outputs

Outputs are tailored to the agreed scope but may include:

- total organisational emissions in tCO2e;
- Scope 1, Scope 2 and Scope 3 totals and category breakdowns;
- location-based and market-based Scope 2 results where applicable;
- intensity measures such as emissions per employee, revenue, unit, project or floor area where meaningful;
- year-on-year and baseline comparison;
- emissions hotspots, reduction priorities and data-quality findings;
- supplier/category heat maps and engagement priorities;
- a current Carbon Reduction Plan and supporting methodology narrative; and
- evidence schedules or audit files where included in the agreed service.

Benchmarks are used only where the data source, sector definition and comparison basis are sufficiently credible. They are not presented as exact performance rankings where underlying methodologies differ.

21. Carbon Reduction Plans and Targets

The current Carbon Reduction Plan records the client-specific boundary, baseline, current emissions, targets, actions and progress. It is approved by the client Executive Sponsor and published where required or agreed.

- Targets are informed by the baseline, material sources, feasible interventions and applicable customer or procurement requirements.
- Targets should be measurable, time-bound and supported by actions, ownership and review arrangements.
- Where PPN 006 applies, the current technical standard and publication requirements are followed.
- A net-zero commitment is included only where it has been approved by the organisation and is supported by a credible reduction pathway.
- Improved data or recalculation may change reported emissions without representing a real-world increase or reduction; this is explained clearly.

22. Reduction Hierarchy, Offsetting and Claims

Beyond Procurement prioritises real emissions reduction. Recommended interventions normally follow the hierarchy of avoiding unnecessary activity, reducing demand, improving efficiency, substituting lower-impact alternatives, redesigning procurement or processes, and engaging the value chain.

- Offsets are not deducted from the gross organisational inventory.
- Offsetting or carbon credits are considered only for residual emissions and only where the quality, ownership, retirement and claim are evidenced.
- Carbon-neutrality claims should follow ISO 14068-1:2023 or another applicable current standard and must be approved separately from the annual footprint.
- Avoided-emissions, renewable-energy and carbon-neutral claims are reported separately and must not obscure the gross inventory or reduction performance.
- Marketing statements must be accurate, balanced and supportable by the underlying data and evidence.

23. Assurance and Audit Readiness

Beyond Procurement maintains an appropriate evidence and audit trail to support internal quality review and external assurance or verification where this is commissioned and within the agreed scope.

- The level of assurance is defined separately and is not implied merely because this methodology has been used.
- Assurance providers remain independent and may request additional evidence, testing or recalculation.
- Methodology, data, factors, calculations, assumptions and approvals are retained in accordance with agreed records-management arrangements.
- Material assurance findings are addressed through corrective action and incorporated into future reporting cycles.

24. Limitations and Responsibilities

The accuracy of the inventory depends on the completeness and reliability of information provided by the client, suppliers and data sources. Beyond Procurement applies professional judgement and proportionate validation but cannot independently verify every underlying transaction or third-party declaration unless separate assurance procedures are commissioned.

- The client remains responsible for organisational decisions, approval of boundaries and public claims.
- Estimates and proxies are not defects where they are necessary, reasonable and disclosed; they are data-improvement priorities.
- Results should not be compared with another organisation without understanding differences in boundaries, factors, methods and business model.
- Changes in factors, organisational structure or data quality may affect year-on-year results independently of operational performance.

25. Methodology Review and Contact

This methodology is reviewed at least annually and sooner where recognised standards, government factors, procurement requirements, Beyond systems or material technical practices change. Changes are version-controlled and communicated where they materially affect client reporting.

Questions about this methodology should be directed to Beyond Procurement at hello@beyondprocurement.co.uk.

Appendix A - Data Quality Assessment

Dimension	Questions considered
Reliability	Is the source primary, independently verified, supplier-provided, modelled or spend-based? Is supporting evidence available?
Completeness	Does the dataset cover all relevant entities, sites, months, employees, suppliers or transactions?
Temporal	Does the data align with the reporting period? If not, is the adjustment reasonable and recorded?
Geographic	Does the factor or data represent the country, grid, route or supplier location relevant to the activity?
Technological	Does the factor reflect the actual product, process, vehicle, fuel or technology used?

Appendix B - Scope 3 Method Selection

Method	When used	Principal limitation
Supplier-specific	Reliable supplier inventory or product/service data is available and relevant to the purchased output.	May not align to the client's reporting period, boundary or purchased share.
Hybrid	Supplier data can be combined with secondary data to improve coverage or allocate emissions.	Requires transparent allocation and may retain material estimation.
Average-data / activity-based	Physical quantity, distance, weight or other activity can be paired with a representative factor.	Factor may not reflect the exact supplier or product.
Spend-based	Used for screening, completeness or where physical data is unavailable.	Affected by price, inflation, sector mapping and broad averages; does not always reflect operational reduction.

Appendix C - Minimum Reporting Disclosure Record

Disclosure field	Minimum record
Reporting period and baseline	Current reporting dates, baseline year and any recalculation applied.
Organisational boundary	Consolidation approach, entities, sites and material leased or joint arrangements.
Reporting boundary	Scope 1 and Scope 2 coverage; Scope 3 categories included and material exclusions.
Factors and methods	DESNZ or other factor set, material supplier-specific factors and principal calculation methods.
Scope 2 treatment	Location-based result and market-based result where applicable, including evidence limitations.
Data quality and limitations	Material estimates, gaps, uncertainty, comparability issues and improvement priorities.
Approval and assurance	Client approver, publication status and any independent assurance commissioned.

APPROVAL

Formal adoption of this document by the Executive Sponsor. The signed or electronically approved version is the controlled copy.

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