



Carbon Budgeting - Fife Council's experience and interest

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Waste

- Landfill sites & Recycling centres
- Recyclates broker
- Training
- Policy and practice -domestic & commercial waste

Energy

- Strategic developments
- Programme and project development and management
- Data management and mapping
- Renewable energy generation

Climate Change

- Policy
- Practice
- Awareness and training

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2007 - 2011

- Legal drivers:
 - Climate Change (Scotland) Act 2009
 - Carbon Reduction Commitment
- Internal drivers:
 - “Leading Green Council in Scotland”
 - Scotland’s Climate Change Declaration
- Good business sense - direct financial impact via waste and energy inefficiency

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2007 - 2011

- 80% reduction by 2050
 - 3% annual reduction.
- Equivalent of 1,800 tonnes of CO₂e per year
- = 5,500,000 miles of car travel or Social Work mileage for the year
- = 4,000,000 kWh of electricity or 2 High Schools

Elements	CO ₂ e			
		2006/07	2007/08	Trend
Energy - Buildings	Tonnes	77,799	76,135	↓
	% change		-2%	
Energy - Infrastructure	Tonnes	12,180	12,487	↑
	% change		3%	
Transport - Fleet Fuel	Tonnes	13,286	13,518	↑
	% change		2%	
Transport - Business Mileage	Tonnes	3,375	3,489	↑
	% change		3%	
Transport - Booked Transport	Tonnes	105	85	↓
	% change		-19%	
Waste - Office	Tonnes	2,794	2,792	↓
	% change		-0.1%	
Waste - Skip	Tonnes	5,281	5,187	↓
	% change		-2%	
Total	Tonnes	114,819	113,694	↓
	% change		-1%	

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2009

Fife Council carbon budgeting & accounting - why

- Set Service targets and responsibilities reflecting agreed Corporate carbon targets
- Integrate carbon into all decision making
- Give ownership and accountability for carbon emissions to Services, including established reporting processes
- Link carbon emissions and costs
- Preparation for CRC
- Bring carbon higher up the agenda

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2009

Fife Council carbon budgeting & accounting - how

Carbon Budgeting

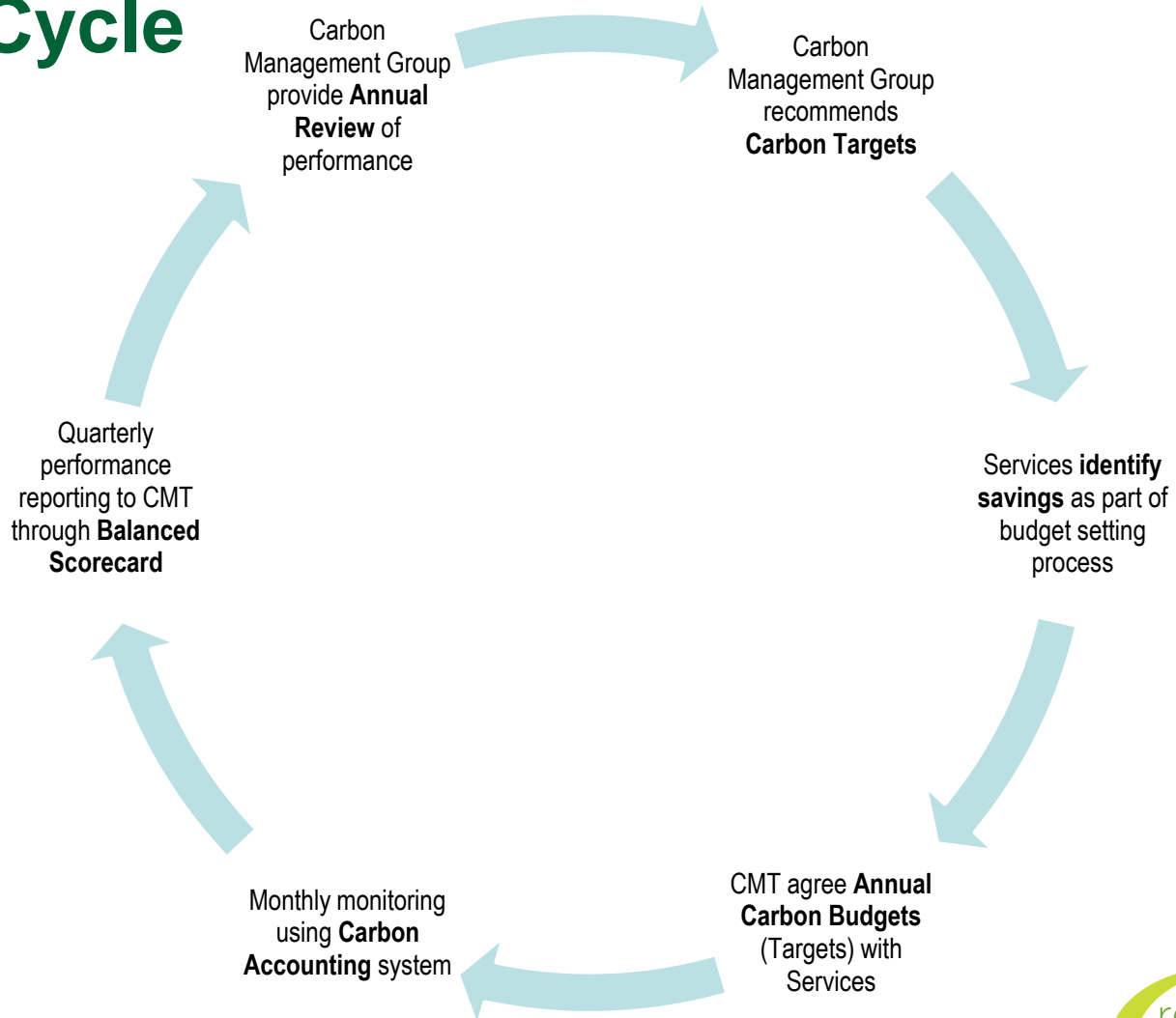
- Existing processes, financial ledger, codes – adapted for carbon
- Service planning framework
- Carbon emissions impacts incorporated into financial budgets from 2009/10

Carbon Accounting

- Carbon data linked to financial ledger
- Systems to feed carbon into financial reporting and budget
- Develop carbon forecast capability

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Carbon Budgeting/Accounting Annual Cycle



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Whole Life Costing

Why and how?

- Finance & Procurement lead development
- Recognised the impact on carbon of £75m expenditure on goods, materials and services (2009 prices)
- Partnership with Forum for the Future to develop a Whole Life Costing Tool
- Applied a cost per tonne for carbon
- One dummy & one live procurement trial

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Challenges

- Services' understanding of carbon – resource intensive
- Focus on delivery of public services – low on Service agendas
- Challenges of robust forecasting – cost of carbon, energy, subsidies e.g. FIT or RHI
- Financial climate changed –short term necessity for large capital investments, less focus on accounting for CRC trading
- Change in financial IT systems – redo previous integrations

• Key staff move on

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Current status in Fife Council

- Councillor query to full Council on budget during scrutiny of Climate Change Public Bodies Duties Report 2017
- Head of Finance keen to understand realistic opportunity for future financial and carbon savings
- Whole Life Costing to be considered at options appraisal stage of investments
 - Shorter term to reduce unknowns

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Comments and questions?

- We're keen to learn

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