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Contoso Coffee’s Greenhouse Gas Inventory Management Plan (IMP) documents the organization’s greenhouse gas (GHG) emissions inventory process. The IMP is an internal process for an organization to institutionalize the completion of a high-quality inventory. The IMP can be updated periodically to reflect the most up-to-date information.

This simplified IMP form is provided as an accompanying document to [U.S. EPA’s Simplified GHG Emissions Calculator (SGEC)](https://www.epa.gov/climateleadership/center-corporate-climate-leadership-simplified-ghg-emissions-calculator). The form covers all recommended IMP components. It is presented in a simplified format and some items have been pre-populated with default responses consistent with the use of the SGEC.

Completion instructions for this IMP form are provided at the end of this document. Additional guidance on developing an IMP is included in the [Guide to Greenhouse Gas Management for Small Business & Low Emitters](https://www.epa.gov/sites/default/files/2017-01/documents/guide_to_greenhouse_gas_management_for_small_business_low_emitters.pdf).

Version Information:

|  |  |  |
| --- | --- | --- |
| **Item** | **Description** |  |
| A. | Version Number of IMP: | 3 |
| B. | Date IMP Completed: | 02/28/2021 |

Organization Information:

|  |  |  |
| --- | --- | --- |
| **Item** | **Description** |  |
| 1. | Organization Name: | Contoso Coffee |
| 2. | Address: | Contoso Coffee Address |
| 3. | Inventory Contact Name: | Evan Lewis |
| 4. | Contact Information: | Persona info |

Boundary Conditions:

|  |  |  |  |
| --- | --- | --- | --- |
| **Item** | **Description** | **Selection**  **(Check one)** | **Boundary Selection Approach** |
| 5. | Organizational Boundary:  (*Select the organizational boundary approach used for GHG inventory.*) |  | Equity Approach |
|  | Control Approach (Financial Control) |
|  | Control Approach (Operational Control) |

|  |  |  |
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| **Item** | **Description** | **Boundary Selection Process** |
| 5A. | Organizational Boundary Selection Process:  (*Describe how the organizational boundary selection approach was chosen.*) |  |

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| **Item** | **Description** | **Organization Facilities** |
| 6. | List of Facilities Included Under Selected Organizational Boundary:  (*List all of the organization-wide facilities included under the selected organizational boundary and include the ownership status (owned or leased) for each facility.*) |  |

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| **Item** | **Description** | **GHG** | **Organization Operations** |
| 7. | List of Operations or Source Categories for each GHG:  (*For each GHG, list the operation or source category that contributes to those emissions. For example: Natural gas boilers or stationary combustion would be listed for CO2, CH4 and N2O.*) | Carbon Dioxide (CO2): |  |
| Methane  (CH4): |  |
| Nitrous Oxide (N2O): |  |
| Hydrofluorocarbons (HFCs): |  |
| Perfluorocarbons (PFCs): |  |
| Sulfur Hexafluoride  (SF6): |  |
| Nitrogen Trifluoride (NF3): |  |

|  |  |  |
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| **Item** | **Description** | **Procedure** |
| 8. | Emission Source Identification Procedure:  (*Describe the procedure used to identify each source of GHG emissions for the organization.*) |  |

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| **Item** | **Description** | **Emission Sources** |
| 9. | Organization-wide Scope 1 Direct Sources of GHG Emissions:  (*List the organization Scope 1 direct sources of GHG emissions.*) |  |

|  |  |  |
| --- | --- | --- |
| **Item** | **Description** | **Emission Sources** |
| 10. | Organization-wide Scope 2 Indirect Sources of GHG Emissions:  *(List the organization Scope 2 indirect sources of GHG emissions.*) |  |

|  |  |  |
| --- | --- | --- |
| **Item** | **Description** | **Emission Sources** |
| 11. | Organization-wide Scope 3 Indirect Sources of GHG Emissions:  (*List the organization Scope 3 indirect sources of GHG emissions.*) |  |

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| **Item** | **Description** | **Emission Sources** |
| 12. | Use of RECs to reduce GHG emissions.  (*State whether the organization will use green power to reduce its Scope 2 indirect electricity emissions.)* |  |

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| **Item** | **Description** | **Emission Sources** |
| 13. | Use of Offset Projects to reduce GHG emissions.  *(State whether the organization will use offsets to help achieve its GHG reduction goal.)* |  |

Emissions Quantification:

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| **Item** | **Description** | **Method** |
| 14. | Quantification Method:  (*List the quantification method used to determine the organization GHG inventory. Default methods are provided. If other methods are used, list the methods.*) | Stationary Sources: *U.S. EPA. Greenhouse Gas Inventory Guidance. Direct Emissions from Stationary Combustion Sources. January 2016.*  Mobile Sources: *U.S. EPA. Greenhouse Gas Inventory Guidance. Direct Emissions from Mobile Combustion Sources. January 2016.*  Refrigeration/AC Use: *U.S. EPA. Greenhouse Gas Inventory Guidance. Direct Fugitive Emissions from Refrigeration, Air Conditioning, Fire*  *Suppression, and Industrial Gases. November 2014.*  Indirect Electricity/Steam Purchases: *U.S. EPA. Greenhouse Gas Inventory Guidance. Indirect Emissions from Purchased Electricity. January 2016.* |

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| **Item** | **Description** | **Method** |
| 15. | Emission Factors and Other Constants:  (*List the source of emission factors and other constants used to develop the organization GHG inventory*. *Default methods are provided. If other methods are used, list the methods.*) | *U.S. EPA. GHG Emission Factors Hub.* |

Data Management:

|  |  |  |
| --- | --- | --- |
| **Item** | **Description** | **Method** |
| 16. | Activity Data:  (*List the source of data used to determine the organization-wide GHG emissions for each category*.) | Stationary Sources:  Mobile Sources:  Refrigeration/AC Use:  Indirect Electricity/Steam Purchases:  Scope 3 Sources (list each source category): |

|  |  |  |
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| **Item** | **Description** | **Method** |
| 17. | Data Management:  (*Describe the general process in place to gather data for the development of the GHG inventory*.) |  |

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| **Item** | **Description** | **Method** |
| 18. | Data Collection Process – Quality Assurance:  (*Describe the general process in place to assure the quality of the data gathered for the development of the GHG inventory*.) |  |

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| **Item** | **Description** | **Method** |
| 19. | Data Collection System Security:  (*Describe the general process in place to assure the security of the data gathered for the development of the GHG inventory*.) |  |

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| **Item** | **Description** | **Method** |
| 20. | Integrated Tools:  (*Describe how the GHG inventory procedures are integrated into existing organization tools or procedures*.) |  |

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| **Item** | **Description** | **Method** |
| 21. | Frequency:  (*Describe the frequency for data to be reported to the organization designated point of contact for the development of the GHG inventory*.) |  |

Base Year:

|  |  |  |
| --- | --- | --- |
| **Item** | **Description** | **Method** |
| 22. | Adjustment – Structural Changes:  (*List the structural changes that will lead to an adjustment of the organization base year emissions. Default adjustments are provided. If other methods are also used, include the methods.*) | *Base year emissions will be adjusted only under the following conditions:*   * *The acquisition of operations or facilities which existed prior to the organization base year.* * *The divestiture of operations or facilities.* * *If applicable, normalization factor for goal-tracking will also be adjusted.* |

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| **Item** | **Description** | **Method** |
| 23. | Adjustment – Methodology Changes:  (*List the methodology changes that will lead to an adjustment of the organization base year emissions. Default adjustments are provided. If other methods are also used, include the methods.*) | *Base year emissions will be adjusted only under the following conditions:*   * *Significant change (greater than 0.5% difference in total base year emissions) in emission factors, constants, or methodologies.* * *Errors are discovered in previously submitted data that significantly change (greater than 0.5% difference in total base year emissions) the base year emissions.* |

Management Tools:

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| **Item** | **Description** | **Method** |
| 24. | Roles and Responsibilities:  (*List roles and responsibilities of organization personnel involved with GHG inventory development*.) |  |

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| **Item** | **Description** | **Method** |
| 25. | Training:  (*List any training of organization personnel specific to the development of the organization-wide GHG inventory*.) |  |

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| **Item** | **Description** | **Method** |
| 26. | Document Retention and Control Policy:  (*List the organization retention and control policy for any documents related to the development of the GHG inventory*.) |  |

Auditing and Verification:

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| **Item** | **Description** | **Method** |
| 27. | Internal Auditing:  *(Internal procedures used to verify accuracy of GHG inventory*.) |  |

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| **Item** | **Description** | **Method** |
| 28. | External Validation and/or Verification:  (*External procedures (i.e., 3rd party verifiers) used to verify accuracy of GHG inventory*.) |  |

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| **Item** | **Description** | **Method** |
| 29. | Management Review:  (*Management review process used to verify accuracy of GHG inventory*.) |  |

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| **Item** | **Description** | **Method** |
| 30. | Corrective Action:  (*Description of how corrective actions from reviews are implemented*.) |  |

***Simplified Inventory Management Plan Instructions***

The following are specific instructions for completing the Simplified IMP. More detailed information on these inventory principles is available in the [Simplified GHG Emissions Calculator (SGEC)](https://www.epa.gov/climateleadership/center-corporate-climate-leadership-simplified-ghg-emissions-calculator)and the[Guide to Greenhouse Gas Management for Small Business & Low Emitters](https://www.epa.gov/sites/default/files/2017-01/documents/guide_to_greenhouse_gas_management_for_small_business_low_emitters.pdf).

**IMP Form Instructions:**

Version Information:

Item A. Enter an organization designated version number for the IMP. The IMP should be updated periodically to reflect the most up-to-date data, contacts, and methods.

Item B. Enter the date of the latest version of the IMP.

Organization Information:

Item 1. Enter the name of the organization.

Item 2. Enter the headquarters address of the organization in Item 1.

Item 3. Enter the name of an organization point of contact that will be responsible for maintaining the GHG inventory.

Item 4. Enter contact information (phone number and email address) of the point of contact in Item 3.

Boundary Conditions:

Item 5. Indicate which approach is used to define the organizational boundary.

Item 5A. Detail how the control approach is defined. For example, indicate how the organization defines operational control. Include a description of how any leases are addressed, if applicable.

Item 6. List all organization facilities and their respective locations in this item. Indicate which facilities are included in the GHG inventory. For facilities not included in the GHG inventory, indicate a reason why they are not included. For facilities that the organization only has partial ownership or control, include the percent ownership or percent control. Indicate any geographic boundaries for the inventory.

Item 7. For each of the seven major GHGs (CO2, CH4, N2O, HFCs, PFCs, SF6, and NF3), list the operation or source category that contributes to those emissions.

Item 8. Provide a short description of the procedure or method used to identify direct (stationary combustion, mobile sources, refrigeration/AC usage, etc.) and indirect emission sources (electricity purchases, steam purchases, etc.). This description should document what steps were used (e.g., meetings with facilities personnel, site visits for all buildings, records search for all sources of electrical usage) to identify all sources and verify that all sources for the GHG emissions inventory are identified.

Item 9. List all Scope 1 direct sources of GHG emissions (e.g., boilers, vehicles) included in the GHG inventory. This list could be grouped by facility. It may be helpful to include detailed information such as fuel type or size of sources. This list should be consistent with any facility permits or other inventories. Only sources of the seven major GHG emissions need to be included.

Item 10. List all Scope 2 indirect sources of GHG emissions included in the GHG inventory. The list should include all energy imports or exports that are reflected in the inventory (e.g., steam, electricity, hot water).

Item 11. List all Scope 3 indirect sources of GHG emissions included in the GHG inventory (e.g., business travel, employee commuting).

Item 12. List whether or not the organization will purchase Renewable Energy Certificates (RECs) to reduce its Scope 2 indirect emissions.

Item 13. List whether or not the organization will purchase offsets from projects to reduce its Scope 1, 2 or 3 emissions.

Item 14. Document the emission quantification methodologies used for each emission source category. If multiple methods were used for an emission source category, list all applicable methods. Default methods are provided in the IMP, which are consistent with the Simplified GHG Emissions Calculation Tool.

Item 15. Document all emission factors and other constants used to determine the organization GHG inventory. All reference factors and constants (i.e., Global Warming Potentials and conversion factors) for each emission category should be listed. For example, list each organization source category of GHG emissions (e.g., indirect electricity purchases) and the emission factors and other constants used for each source category. The primary source of emission factors and constants is provided in the IMP, which are consistent with the Simplified GHG Emissions Calculation Tool.

Data Management:

Item 16. Provide a description of the source of data documents or processes required to complete quantification methodology (e.g., monthly fuel purchase records, fuel meter, internal tracking and aggregation documents) for each item of activity data. Where multiple data sources are used, specify which facility or source uses the respective data source. For example, in the case of indirect electricity purchases, the listing might be “Monthly Organization-wide Electricity Purchase Records” and “Weekly Meter Readings- Bldg. X”.

Item 17. Provide a description of the process for collecting and processing activity or monitoring data from its original source to the final emission data entered into the inventory. This description should include roles and responsibilities of organization personnel involved.

Item 18. Provide a description of the major sources of uncertainty and quality assurance measures for the data process flow. This includes information on how measurement system accuracy is assessed. For example, provide information on what organization personnel are responsible for data monitoring and how often is the data verified against organization benchmarks (i.e., historic data or operational parameters).

Item 19. Provide a description of how data collection system security is maintained.

Item 20. Provide a description of how GHG reporting and processing is integrated with other organization reporting tools.

Item 21. Provide a description of the frequency for reporting facility data to the corporate level.

Item 22. Provide a description of the approach for adjusting base year emissions for mergers, acquisitions, divestitures, and outsourcing. This includes defining the process for determining when changes are necessary.

Item 23. Provide a description of the approach for adjusting base year emissions for changes in calculation methodologies, emission factors, or error correction. This includes defining the process for determining when changes are necessary.

Item 24. Provide a description of overall roles and responsibilities for corporate GHG inventory development and maintenance, include discussion of management role(s).

Item 25. Provide a description of inventory development training received by inventory development team members.

Item 26. Provide a description of how version control is maintained for GHG inventory management guidelines and a description of the organization’s document retention policy.

Auditing and Verification:

Item 27. Provide a description of the internal audit process used to verify the accuracy of the GHG inventory. Indicate the timing of any audits and who conducts the audits.

Item 28. Provide a description of any external review procedures of the GHG inventory and associated methods (including the IMP). Indicate the timing of any external reviews and who conducts the reviews. If no external reviews are conducted, indicate “None Conducted”.

Item 29. Provide a description of the senior management review process for the GHG inventory and associated methods (including the IMP).

Item 30. Provide a description of the process for implementing and documenting corrective actions for all internal and external reviews.