



CO₂ PERFORMANCE LADDER

PRACTICAL MANUAL FOR COMPANIES

HOW TO USE THE CO₂ PERFORMANCE LADDER

PART 1

CERTIFICATION

UP TO LEVEL 3 INCLUSIVE

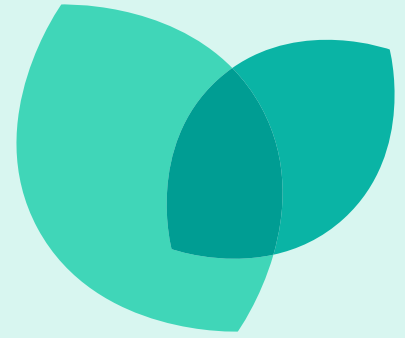


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FOREWORD

The purpose of the CO₂ Performance Ladder is to realise a substantial increase in organisations' CO₂ reduction by encouraging measures within operational management, projects and the chain. The CO₂ Performance Ladder offers organisations a structured approach with which they can also obtain an award advantage during tendering processes. In practice, the ladder also provides organisations with long-term energy and cost savings. More than 1000 valid certificates have now been issued (covering more than 3,000 organisations) and more than 150 clients use the ladder in invitations for tender, including the Directorate-General for Public Works and Water Management (Rijkswaterstaat), ProRail (the Dutch national railway network manager), and a rapidly growing number of regional and local authorities.



This updated Practical Manual for organisations, consisting of two parts, is completely in line with the latest Manual for CO₂ Performance Ladder (Version 3.1). This Practical Manual is intended for companies which have a serious desire to start implementing the CO₂ Performance Ladder at Level 3. A new practical manual has been developed for governments that want to obtain a certificate. Level 3 is the level at which most organisations start. Reading Part 1 will suffice for an initial introduction. What impact will the introduction of the ladder have on your organisation in the long term and what benefits, alongside the award advantage, will it bring for you and your clients? What exactly will meeting the requirements mean for your organisation's activities? Where do you start? How do you maintain Level 3? This Practical Manual for companies describes what is involved in the certification process and what will happen within your organisation once you have received the certificate. You can use this manual to familiarise yourself with the ladder system and then set about meeting the requirements. Companies wishing to progress to Levels 4 or 5 should read Part 2 of the Practical Manual for companies.

With this Practical Manual, we hope to help you one step further on the way towards a successful implementation of the CO₂ Performance Ladder and thus further increase the ladder's impact on CO₂ reduction, innovation and collaboration between companies.

Annemiek Lauwerijssen

Foundation for Climate Friendly Procurement and Business (SKAO)

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INTRODUCTION

The CO₂ Performance Ladder encourages organisations to contribute towards the reduction of CO₂ emissions by taking practical measures, working on innovation and sharing their knowledge, in the organisation, in projects and within the chain.

The requirements which must be met in order to obtain a certificate (called a CO₂ Aware Certificate) are described in the **CO₂ Performance Ladder 3.1 Handbook**  of the Foundation for Climate Friendly Procurement and Business (Stichting Klimaatvriendelijk Aanbesteden en Ondernemen, SKAO). The Handbook offers organisations substantial freedom in choosing how to achieve CO₂ reduction internally within their organisation and their own chain. It also enables them to design the process through which they can obtain a certificate themselves.

This informative Practical Manual was developed as a supplement to the Handbook. The procedure described here is one proven way of meeting the Handbook's requirements, but organisations are still free to implement the CO₂ Performance Ladder in a different way, provided that the Handbook's requirements are met.

1.1

OBJECTIVE AND PURPOSE OF THIS PRACTICAL MANUAL

The purpose of this practical manual is to give you specific points of reference that enable you to launch a CO₂ reduction policy within your organisation and obtain a CO₂ Performance Ladder certificate. The benefits of implementing the CO₂ Performance Ladder and the exact implications for your day-to-day work will rapidly become clear to you. This manual sets out:

- what is required in order to obtain a CO₂ Aware Certificate at Level 3 (the level at which most organisations start);
- how you maintain the system at Level 3 after having obtained the certificate.

This practical manual is an informative document designed to show you in a convenient and accessible way exactly what obtaining and retaining a CO₂ Aware Certificate entails. To this end, the criteria from the CO₂ Performance Ladder Handbook have been

reproduced here in simplified form with examples. You will need this Manual when you want to obtain a certificate. The Handbook is normative and thus should be used as the guiding principle in the unlikely event of any differences between the current version of the Handbook and this Practical Manual. Please also consult the **terms and definitions**  in Chapter 3 of Handbook 3.1 for a more detailed explanation of the terms used.

This Practical Manual is updated to align with the latest version of the Handbook (Version 3.1, publication date 22 June 2020). The most important changes in this manual compared to the previous version are:

- More impact on projects and the introduction of the ‘project file’;
- Manual 3.1 is a more efficient standard due to an examination of the elements in the text that do not contribute to the objective of the requirements in the CO₂ Performance Ladder;
- All (insofar as still relevant) Harmonisation Decisions are incorporated and integrated into Manual 3.1.

1.2

OVERVIEW

The CO₂ Performance Ladder has five levels. When choosing the correct level for you, you will have to weigh the your organisation’s ambition level and potential award advantage in tender processes on the one hand and the effort that will be required to reach that level on the other. Further information on the CO₂ Performance Ladder system, general requirements and the choice of a level can be found in **Chapter 2**.

Once you have decided on a level, you can start implementing the CO₂ Performance Ladder. **Chapter 3** specifies the various activities belonging to the implementation process for Level 3. Once the implementation process has been completed and you have obtained the CO₂ Awareness Certificate, your CO₂ policy will have to be implemented and developed further. **Chapter 4** contains more information on this post-certification period.

If your ambition is to grow to level 4 or 5, we refer you to part 2 of this Practical Manual where you can read what you must do to reach these higher levels on the CO₂ Performance Ladder.

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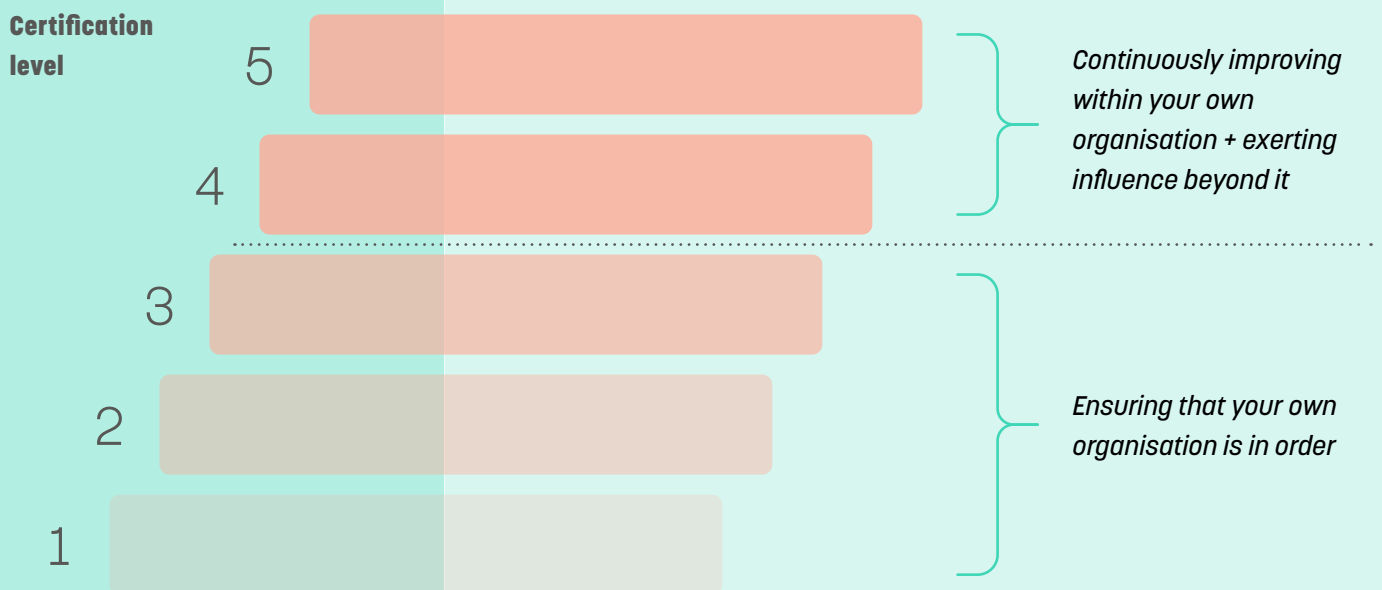
THE CO₂ PERFORMANCE LADDER

2.1

THE LADDER SYSTEM

An organisation must meet the general requirements and the requirements within four aspects (A, B, C and D) for each level of the ladder in order to obtain and retain its certificate. Up to Level 3 inclusive, the CO₂ Performance Ladder focuses in particular on the organisation itself. The organisation's CO₂-related activities concern the entire organisation, including all its projects (see Chapter 2.2 in this Practical Manual for an explanatory notes on projects).

The higher you move up the ladder, the more your CO₂-related activities are anchored within your organisation and the greater your insight into or focus on the influence of emissions taking place outside your organisation, such as within the chain or the sector.



'First
acquaint
yourself
with level 3,
then further
on the chain'

ASPECTS

Insight into your CO₂ emissions and specific policy aimed at making reductions are the foundation of the CO₂ Performance Ladder. However, the ladder goes beyond merely providing insight into your CO₂ emissions and establishing targets that enable you to reduce them. It requires you to communicate your CO₂ policy with a number of deliberately selected target groups. Special provision has also been made for innovation, as this process encourages organisations to organise innovative initiatives or to participate in them.

For each level, your organisation will be given a place on the CO₂ Performance Ladder based on a set of requirements. Those requirements correspond to four aspects:

- **A - Insight** Determining energy flows and preparing an emission inventory (including the CO₂ footprint);
- **B - Reduction** Developing and implementing measures to reduce energy and CO₂ activity;
- **C - Transparency** Providing internal and external communication on the CO₂ policy;
- **D - Participation** Taking part in initiatives that pertain to CO₂ reduction within the sector.

LEVELS

The CO₂ Performance Ladder has five levels:

- Levels 1, 2 and 3 concern CO₂ management and its challenging reduction targets within your own organisation;
- Level 4 also focuses particularly on contributing to CO₂ reduction within the chain as well as on innovation;
- At Level 5, the organisation shows that it has achieved the ambitious targets which it set itself, including through cooperation within the sector and by independently adjusting procurement, products and/or processes in-house.

Requirements that you must meet are specified for all of the aspects (A, B, C and D) for each level. A target, which briefly describes what the ladder will bring about within your organisation if you implement it properly, is also specified for each requirement. The target for each requirement will help you as an organisation to find out whether your interpretation of the requirements is consistent with the intention and the 'spirit of the ladder'.

The requirements for all lower levels will also have to be met for the next stage to be achieved. Experience shows that many organisations opt to become certified at Level 3 and then progress to Levels 4 and 5. For this reason, joining at Level 3 has been taken as the starting point in the first part of this Practical Manual. Although the vast majority of organisations join at Level 3, Levels 1 and 2 can also be help to orient an organisation which is considering certification. These lower levels can also be drawn on in the practical preparations for Level 3.

2.2

GENERAL REQUIREMENTS OF THE CO₂ PERFORMANCE LADDER

The CO₂ Performance Ladder sets a number of general requirements which always apply at all levels. These requirements are described in section 6.1 of Handbook 3.1. Two of these requirements concern the procedure for registering with SKAO that you will undergo on your way towards certification. To this end, see:

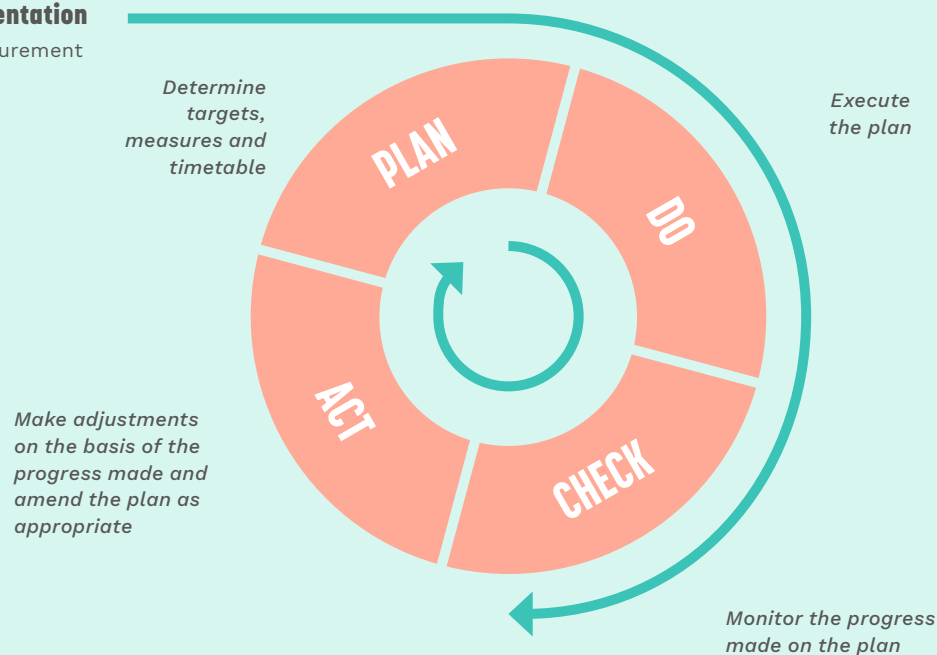
- §6.1.3: Mandatory internet publication requirements.
- §6.1.4: SKAO contribution requirements.

And two of these requirement are content related. To this end see:

- §6.1.1: Process requirements for continuous improvement, which are subdivided in the internal audit (§6.1.1), the management review (§6.1.1.2) and the external audit (§6.1.1.3);
- §6.1.2: Projects requirements.

Start of implementation

- Baseline measurement
- Targets
- Procedures



The two content related requirements are described further below.

CONTINUOUS IMPROVEMENT (GENERAL REQUIREMENT §6.1.1.)

The Plan-Do-Check-Act (PDCA) steering cycle will help your organisation to implement your approach towards CO₂ emissions in a structured manner. This way, you will keep control of your implementation process and achieve continuous improvement of your approach towards CO₂ emissions and performance.

You will set this steering cycle in motion during the initial implementation of the CO₂ Performance Ladder. Once you have obtained the certificate, you can use the steering cycle to monitor periodically whether the plans made (Plan) and the method of implementation (Do) are still in compliance (Check) and make adjustments or additions (Act) where necessary. For instance, as you are progressing through the cycle, it may emerge that the current measures are insufficient to achieve the targets. Taking additional measures will then ensure that adjustments are made in good time. You may also come across new measures that you wish to add. As part of the continuous improvement process, you might also need to formulate new targets in order to remain ambitious, since monitoring has revealed that the current targets have already been achieved. The annual **internal audit**, the results of which you will discuss and record in an annual **management review** (see also Chapter 6 of Handbook 3.1), will turn out to be an important tool as you go through the PDCA cycle; in particular, the Check step.

PROJECTS (GENERAL REQUIREMENT §6.1.2)

Implementing the CO₂ Performance Ladder encompasses all the activities of an organisation, including any projects. As such, the CO₂ policy must be reflected in the projects. Handbook 3.1 is more focused on this than in previous versions. This further elaboration applies for all projects, including the projects that received an award advantage. Projects with an award advantage are those where the CO₂ Performance Ladder played a role in the tender. Here, it is not relevant whether the award advantage was decisive or not in receiving the assignment, or how the CO₂ Performance Ladder was requested in the tender. If projects are the primary process for the organisation (for example, as is the case in the construction or consultancy sectors) then this is usually where the CO₂ improvements can be achieved. However, you will determine at the organisation level the most efficient way of achieving a CO₂ reduction in all those projects and of obtaining the certificate for your company as a whole.

The CO₂ management method and the reduction measures taken in the projects are derived from the organisation-level policy. They may include, for example, generic measures that you apply in all your projects. Of course, opportunities for additional reduction may arise during individual projects. At the same time, as a result of an efficient organisation-level approach and differences between projects, certain measures may not be applied in every project.

For instance, you may find in practice that one project offers substantial opportunities for CO₂ reduction and another slightly fewer. Provided you are able to achieve the intended CO₂ reduction efficiently at the organisation level, such differences between individual projects may exist.

'Insight
allows you
implement
more
focused
measures
because
you can
precisely
calculate
what the
effect is'

The word **organisation** is used in this Manual for **projects** implemented plus **overheads**.

Examples of **projects**:

- a construction project or maintenance contract (contractor);
- a consultancy or design commission (engineering firm);
- the supply of goods or services (transport company).

Examples of **overheads**:

- the head office or regional offices;
- a central warehouse.

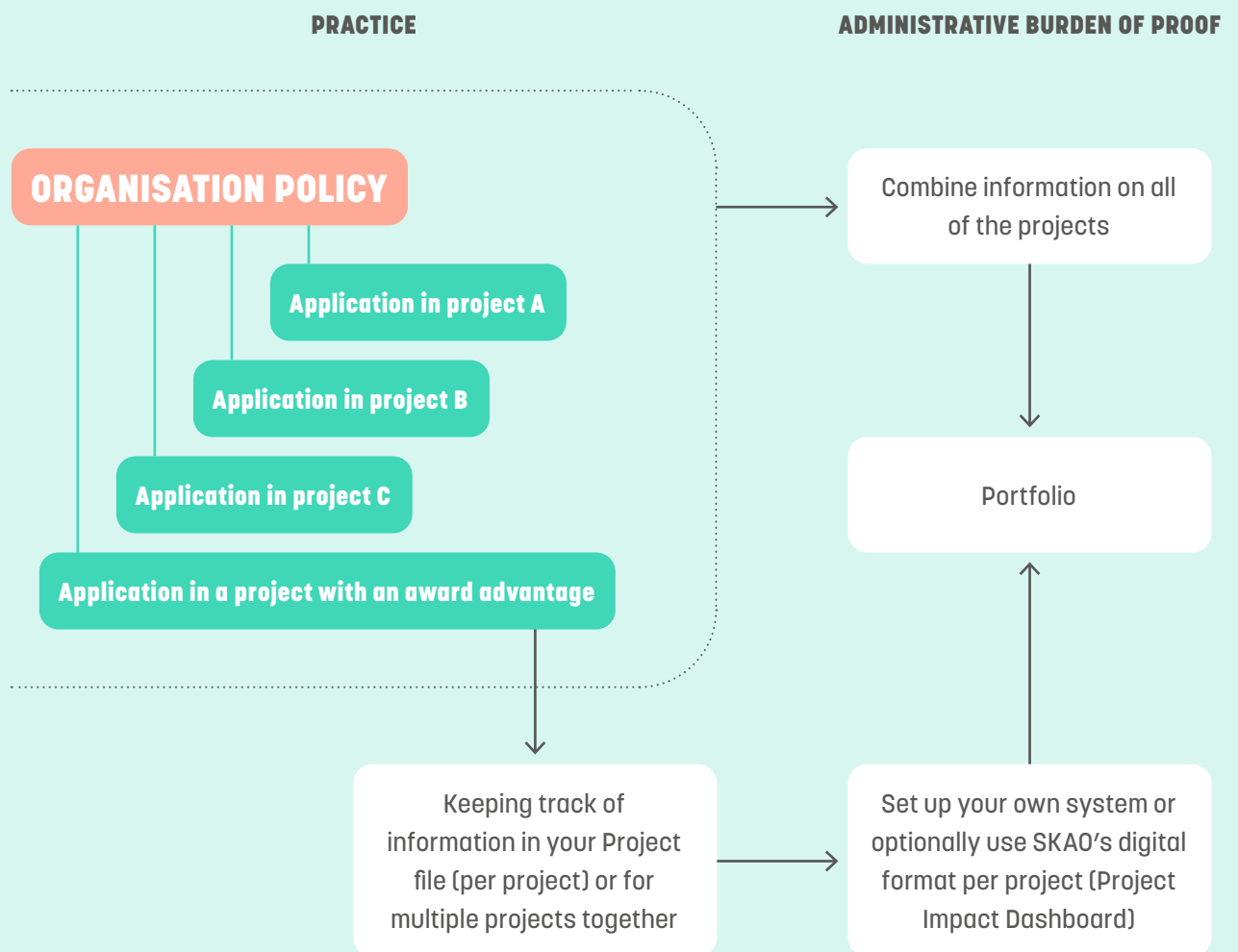
ATTRIBUTION OF CO₂ EMISSIONS TO PROJECTS

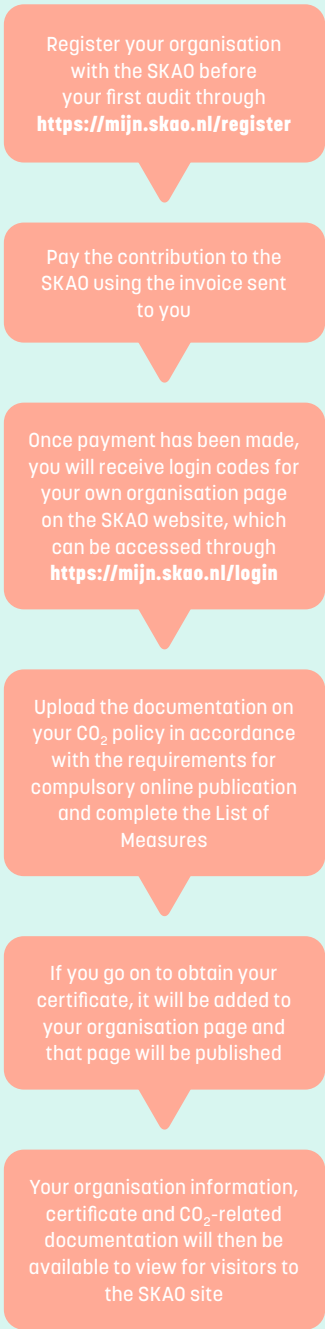
Among other things, the above process means that the organisation will have insight into its energy consumption within projects. To gain that insight, you could draw up a CO₂ footprint per project or translate the CO₂ footprint of the entire organisation to the CO₂ footprint of the projects. This translation is done using allocation, for example, in proportion to the turnover (see Chapter 3.2 in this Practical Manual for more information on the CO₂ footprint and the method for attributing emissions to projects). Even though it is not required to prepare a footprint for each project, doing so could help you to improve your insight into energy consumption, emissions or the impact of measures, and it may therefore be a useful step.

DEMONSTRABLE IMPLEMENTATION IN PROJECTS

As all projects are included in the CO₂ reduction approach, you must demonstrate at the organisational level, using documentary evidence, that your CO₂ policy is being implemented generally within the entire project portfolio and that the organisation policy is reflected in projects. If these are projects without an award advantage, this evidence may be collected at the project level, but this may also be established separately in a project file. A project file is a file for one project that includes the substantiation of the compliance with the requirements (for a complete overview of all requirements this applies to, see p. 43 of the Handbook 3.1) of the CO₂ Performance Ladder for a specific project. It is only necessary for projects with an award advantage to demonstrate the application of the policy per individual project in a (form-free) project file with separate documentation for that project. For projects with an award advantage, you can optionally use a digital format that will be available soon on the SKAO website.

A project with an award advantage has a separate status in the communication to staff and the commissioning party for the relevant project and only as far as the furnishing of documentary evidence for the audit is concerned. The auditor will take a sample of the projects with an award advantage and must explicitly focus in the internal and external communication on the measures and progress for projects with an award advantage. The commissioning party can use this information for a dialogue about the project. In other words, there is no difference between similar projects with and without an award advantage when it comes to the practical implementation of your CO₂ policy at the organisation level; the same measures are applied for both types of project, irrespective of whether an award advantage has been assigned.





PROCEDURE FOR REGISTERING WITH THE SKAO

An organisation that wishes to be certified must be registered with the SKAO before the first audit. You can register through the website <https://mijn.skao.nl/register>. During the registration process, the SKAO system will record your details and prepare the invoice for the contribution to the SKAO. The amount of the annual contribution depends on the organisation size and can be found at <https://www.co2-prestatieladder.nl/nl/tarieven>. Once the invoice has been paid, you will receive login codes for your organisation's own page. You can use that page to upload documents on your CO₂ policy as part of the requirement for compulsory online publication (general requirement 6.1.3, see Chapter 3.7 in the Practical Manual) and gain access to the List of Measures (see Chapter 3.3 in this Practical Manual). It is not possible to comply with general requirements 6.1.1, 6.1.2, 6.1.3, 6.1.4 and requirement 3B (Measures List) until the registration procedure is completed in full (including payment). Although the registration with SKAO is one of the last preparatory steps, we recommend that you do not wait until the last minute. If you go on to obtain your certificate, your CI will submit this to SKAO and then this will be added to your organisation page and that page published by SKAO. From that point onwards, you will be identifiable as a certified organisation on the SKAO site.

2.3

ON YOUR WAY TOWARDS CERTIFICATION

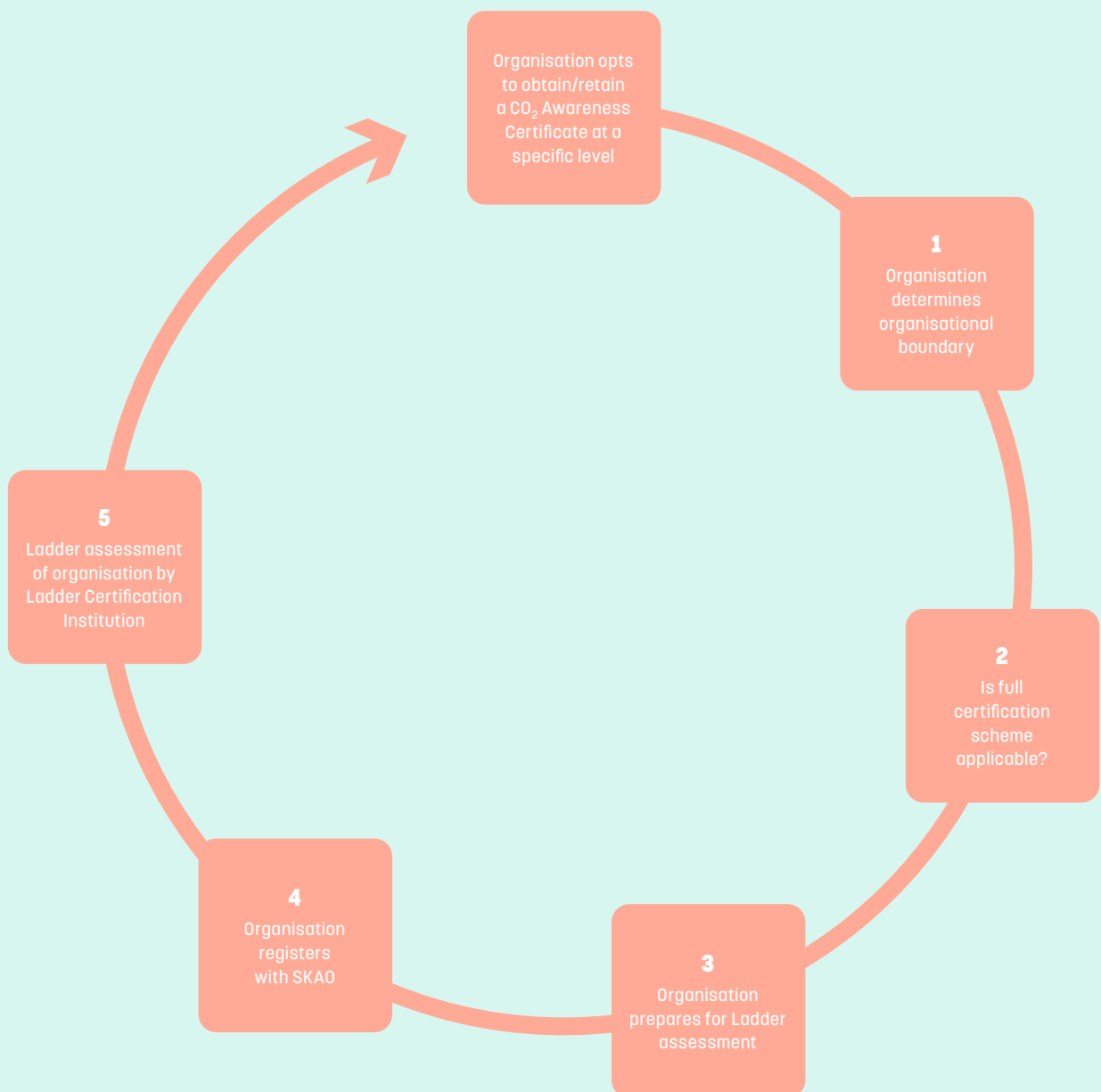
If you wish to be certified on the CO₂ Performance Ladder, be aware that it will take time to implement the system within your organisation. To this end, you should start promptly and schedule a meeting with the Certification Institution (Certificerende Instelling, CI) at the beginning of the process.

For example, with the assistance of an employee who has experience of management systems such as ISO 9001, you can start work on the process leading to Level 3 and may well receive the CO₂ Aware Certificate within 3 to 4 months. It is also likely that several other people in the organisation will be closely involved, including the management board for the decision-making process, leadership and exemplary conduct, as well as the administrative department for data collection.

Your organisation's starting position will have a substantial impact on the efforts required to implement the CO₂ Performance Ladder. For example, if you already have an idea of your energy consumption or if you are engaged in energy and CO₂ reductions for other reasons, time will be saved during implementation. Carrying out measures with the aim of limiting CO₂ emissions may mean that many more people within the organisation have to adjust their working methods. Who those people are and how large a group they make up will depend on the measures formulated by the company

itself. Organisation-specific factors, such as the complexity and size of the organisation, the number of site locations and the diversity in primary processes, will have an impact on the efforts required.

Once implementation has been completed, a **Certification Institution**  will assess the system at the level used by you. Following this assessment, you will receive an Aware Certificate at the approved level.



'We were eventually granted the project due to our CO₂ Aware Certificate'

2.4

TENDERING WITH A CO₂-RELATED AWARD ADVANTAGE AND CHOOSING THE LEVEL

If you are bidding for a project where the CO₂ Performance Ladder plays a role in the tender (we call these projects with an award advantage), you can make use of the opportunity to obtain a fictitious award advantage. How this process will work depends on the tendering approach taken by the contracting authority concerned and is described in the tender documents for the offered service, or go to our Tender Guide. You must always be able to show that an award advantage has rightly been conferred on your organisation.

THE BUSINESS CASE: AN EXAMPLE AT LEVEL 3

A sample business case for Level 3 has been included below to explain what tendering with the aid of a CO₂ Aware Certificate could mean for you and how much you will have to spend. This is indicative and can differ per organisation. We have taken as a starting point a homogeneous organisation with 100 employees and a single office in the Netherlands that performs a single type of project, e.g. a transport company. The organisation itself will be best placed to estimate the effort required in order to implement individual measures and the accompanying returns, so these factors are not included in the overview on the next page.

COSTS

1. One-off costs for implementation (100 to 200 hours, some of which by a consultant);
2. continuous effort involved in managing the CO₂ reduction process (40 hours a year);
3. continuous effort required for the biannual monitoring and communication (40 hours a year);
4. participation in a sector initiative (40 hours a year and possibly an additional sum of money);
5. contribution to the SKAO (see the table at <https://www.co2-prestatieladder.nl/tarieven> ); for example, a company with a maximum turnover of 5 million in 2021: €245 a year;
6. costs charged by the certification institution, both one-off (approx. €3,000 to €4,000) and annually (approx. €1,500 to €2,500).

RETURNS

1. CO₂-related award advantage through a discount on the award price for secured contracts;
2. improvement in your products and services through innovation;
3. enhancement of your image as a sustainable supplier;
4. strengthening of your position on the labour market as a sustainable employer;
5. greater added value through sustainable procurement from your suppliers;
6. specific energy savings that you will make.

If you opt for certification and subsequently tender for a second project, you can submit the same certificate at no extra cost and will therefore have a greater chance of being awarded a new order. When considering your tender, also think about the balance between the award advantage that you may obtain by occupying a particular position on the CO₂ Performance Ladder and the costs that you will necessarily incur in implementing the Ladder at the required level during the project.

3

IMPLEMENTATION AT LEVEL 3

The following process description contains the activities that are involved when implementing the CO₂ Performance Ladder at Level 3 up to the certification. The documents that apply to the entire organisation (see also Chapter 3.7) in this Practical Manual are created once and then kept up to date.

LEVEL 3	ORGANISATION LEVEL	REQUIREMENT	PROJECT LEVEL
Preparation	Determine organisational boundary	GEN	
Preparation	Set up management system	GEN	
A Insight	Identify and list energy flows and energy consumers	1.A, 2.A.1, 2.A.2	Determine for each individual project what impact organisation policy will have on the project; for example: - establish the project's CO₂ emissions share in the organisation emission inventory via a distribution formula - select the project's reduction possibilities via company-wide measures - communicate within and about the project
	Carry out energy assessment	2.A.3	
	Draw up emission inventory including the CO ₂ footprint	3.A	
	Identify and list reduction possibilities	2.A.3, 1.B.1	
B Reduction	Establish ambitious targets and reduction measures	2.B, 3.B	
	Draw up an Energy Management Action Plan	2.B, 3.B	
	Complete Lists of Measures	3.B	
	Check the footprint in the Action Plan	1.B.2	
C Transparency	Analyse stakeholders and make communication plan	2.C.2, 2.C.3, 3.C.2	
	Communicate both internally and externally	1.C, 2.C.1, 3.C.1	
D Participation	Identify and list initiatives within the sector	1.D	
	Select an initiative and actively participate in it	2.D, 3.D	
Completion	Compile a portfolio		Project with award advantage? Consider method that you use to furnish evidence (see options in flow chart H2.2.)
	Internal audit and management review	ALG	
	Mandatory internet publication	ALG	
	External audit		

The above schema is an example of how you implement the CO₂ Performance Ladder at level 3 step by step in your organisation. The individual steps are detailed further below.

The result of the implementation phase is a portfolio that contains all the mandatory documents on the organisation, such as a steering cycle designed to manage CO₂ reductions, communication, external participation and your CO₂ footprint. This chapter contains an explanation of the procedure for each activity during implementation.

For each activity, it is indicated below which document may belong to that activity:

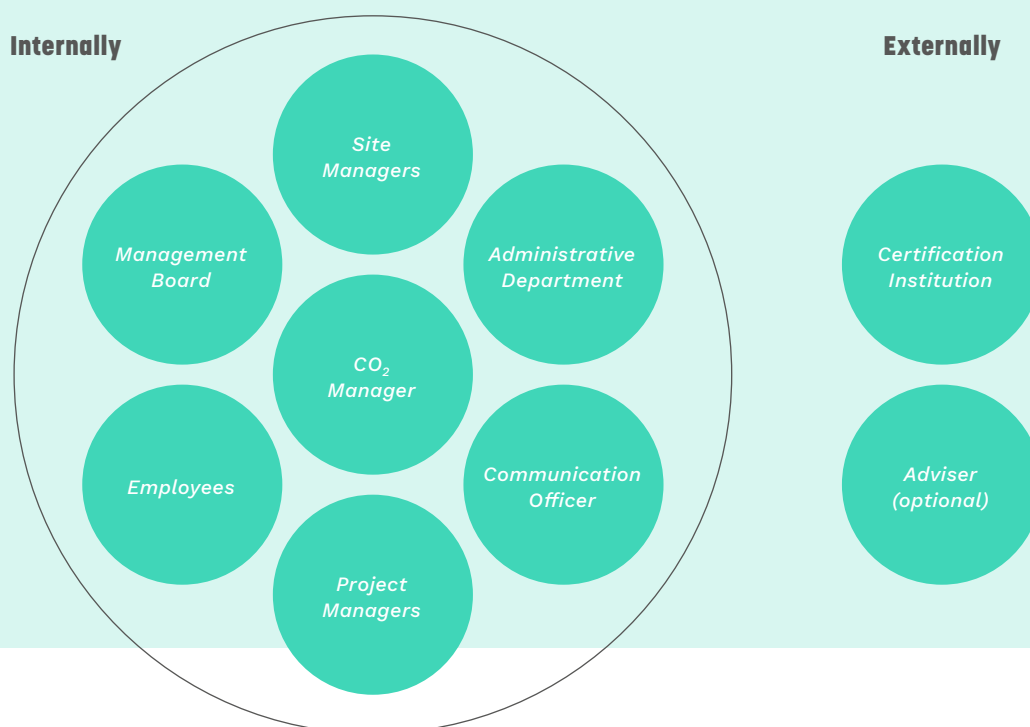
 [Document name, e.g. Energy Management Action Plan]

Please note! The procedure described below is a good way of meeting the ladder's requirement, but not the only one.

3.1

PREPARATION

You put together a project team made up of your own employees and possibly an external adviser who assists you. You will also choose a Certification Institution (CI) for the audit that is recognised by SKAO. That CI may not be the external adviser. The CI which also certifies the company's other management systems, such as quality, is a logical choice. Ensure that the people within the organisation who are tasked with the implementation phase are familiar with the implementation plan. Examples include the management board for the decision-making, the administrative department for data collection, a communications officer and the project managers, tender managers and site managers responsible for implementing.



Each project should consider which of the CO₂ reduction measures proposed at the organisation level to take in this case. For projects with an award advantage, you will also have to pay special attention to the accounting information to be supplied to the auditor. To this end, we strongly recommend that the person responsible for setting up the management system including the steering cycle is part of the project team. You should also decide during this phase on the form which the documentation for the projects with an award advantage should take and communicate it to the project managers concerned.

A specific end date is desirable to ensure effective management of the implementation process. As a result, it makes sense to make an appointment for the audit with the CI and possibly with a verification agency for the verification of the footprint at the start of the implementation process. This process is especially important if the certificate needs to be available before a particular date.

The project team members perform the following tasks:

- collecting all data on gas, electricity and fuel consumption;
- identifying and listing CO₂ reduction possibilities by collecting ideas from within their own and other organisations;
- asking the management to lay down CO₂ reduction measures;
- communicating with your stakeholders on your CO₂ policy;
- being aware of and participating in an initiative for CO₂ reduction within the sector or chain;
- drafting the documents for the required portfolio;
- setting up the Energy Management System;
- performing an internal audit;
- managing projects;
- supervising the audit.

Project plan for implementation

ORGANISATIONAL BOUNDARY

To obtain a CO₂ Performance Aware Certificate, it must be clear precisely which organisation is being certified. In organisations with sister companies, subsidiaries or parent organisations, it may be that only part of the organisation is to be certified or conversely that the organisation in its entirety should be taken into account. This procedure is known as determining the organisational boundary. There are various options here. In the following examples, we will discuss a number of the most common cases.¹ For further examples, please visit the SKAO website (<https://www.co2-prestatieladder.nl/nl/documenten> ).

We recommend that you submit your choice to the Certification Institution once you have determined the organisational boundary so as to avoid finding out during the audit that additional organisations should in fact have been included.

COMPANY

Option 1 you have a company (salmon pink) with no parent organisations and no sister organisations. This organisation is the one falling within the organisational boundary.

HOLDING

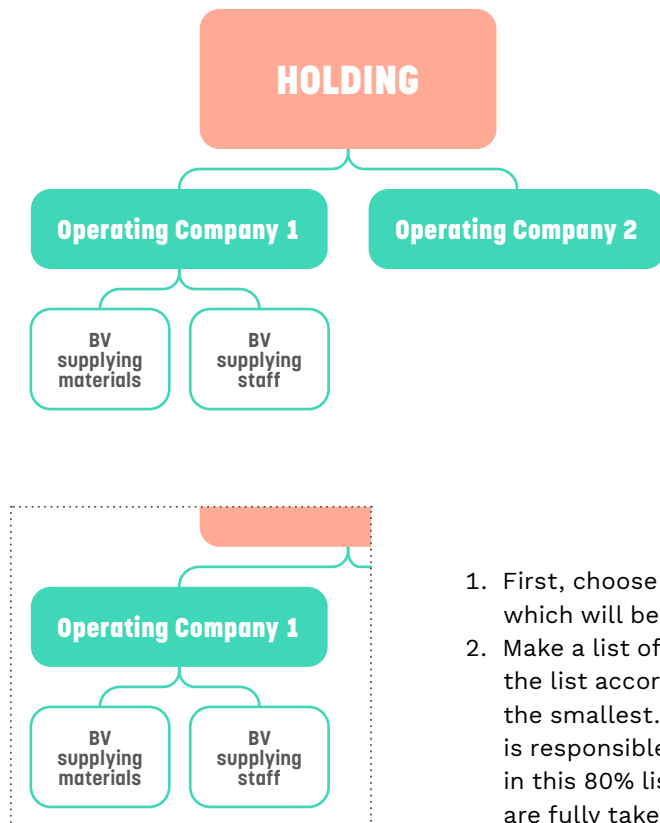
Operating Company 1

Operating Company 2

Option 2 you have a company (salmon pink) with no parent organisation but with sister organisations. Your company (= holding, salmon pink) and the sister organisations (= operating companies) where you can exert an influence all fall within the organisational boundary.

Where there are several sister organisations, Option 2 is the most obvious choice, because less work will be involved than if you had to have all companies certified separately. All organisations within the holding can now make direct use of a single CO₂ Aware Certificate. In addition, the energy-saving focus will then be on the largest energy flows in the entire holding instead of the largest energy flows in the operating company.

¹ Complex organisations have the option of departing from the methods used to determine the organisational boundary described in Handbook 3.1 (see Section 4.1 Of Manual 3.1).



Option 3 You have an organisation (highlighted) with a parent organisation. To determine whether the parent organisation and any sister organisations fall within the organisational boundary, you will need to conduct an analysis in order to establish with which of those organisations you have a strong financial relationship (see Chapter 4.1 of the CO₂ Performance Ladder 3.1 Handbook for further details). For example, if you hire materials or staff from another BV within the holding, the likelihood is strong that it will also have to be taken into account. The following steps will be followed during the analysis:

1. First, choose the starting organisation, Operating Company 1, which will be tendering for the work.
2. Make a list of suppliers to the starting organisation and arrange the list according to purchasing turnover, from the largest to the smallest. Working from the top, take the part of the list that is responsible for 80% of your sales. The suppliers who feature in this 80% list and who are part of the parent organisation are fully taken into account during the certification process. This process means that you will also have to determine the CO₂ footprint of those companies and include them in the implementation of the CO₂ Performance Ladder as well.
3. Remove any suppliers who are also part of the parent organisation from the 80% list of sales. Draw a new 80% line and check whether any other units of the parent organisation appear in the list. Repeat this process until there are no further parent organisation units in the 80% list.

Organisational boundary

3.2

INSIGHT

During this phase, all energy data (gas, fuel and electricity) for the company are collected in accordance with ISO 14064-1, the international standard for quantifying and reporting greenhouse gas emissions. Scope 1 and Scope 2 CO₂ emissions and emissions due to business trips (scope 3) apply to Level 3:

- **Scope 1** all emissions resulting from gas use (e.g. gas boilers, heating systems and furnaces) and fuel (for the company's own vehicle fleet and equipment)².

² Also consider substantial leakage of unburnt gas or coolants.

- **Scope 2** all emissions resulting from electricity, heating, cooling, and steam generated for use by the organisation that occur outside the organisation.
- **Scope 3** emissions resulting from business air miles, travelling on public transport, and emissions resulting from miles driven for business purposes in private cars.

All other scope 3 emissions are the other indirect emissions, e.g. those produced by customers and suppliers, which feature only at Levels 4 or 5. As you obtain insight into your consumption and the major emitters, you will be able to formulate a reduction approach that will yield substantial benefits, leading to a reduction not only in CO₂ and energy but also in costs.

IDENTIFYING AND LISTING ENERGY FLOWS AND ENERGY CONSUMERS

The energy flows within the organisational boundary are identified and listed on the basis of the **invoices** for gas, fuel and electricity, the administration of miles and flights claimed, and meter readings. Subsequently, you should identify and list the main **energy consumers** in the primary process so you can name the savings options. Identify all machinery and equipment which use energy to establish the main sources of emissions. Concentrate on the activities that cost a great deal of energy, such as large equipment, rather than the coffee-maker in the site office. Try to include as much information as possible on the known consumptions of the activities that use a lot of energy (such as operating hours, capacity, production volumes or kilometres sailed). Insight into the factors which influence energy consumption will help you later on when setting up efficient administrative mechanisms for your CO₂ footprint. The energy consumers should be entered from the largest to the smallest in your list.

Remember that the ladder system does not require you to describe in detail which electrical equipment you have in your head office if your own details show that the head office as a whole represents just a few per cent of your total energy consumption or CO₂ footprint. It is not about each individual percentage point!

Overview of energy flows and energy consumers

Through your overview, you will be able to determine which energy flows are within your organisational boundary, identify the significant consumers for those energy flows and the opportunities for reducing energy consumption. The scale of the current consumption, and the possibility of actually reducing it, is relevant to those opportunities.

Energy assessment

DRAWING UP AN EMISSION INVENTORY INCLUDING THE CO₂ FOOTPRINT

The data collected on consumption for each energy flow are converted in the emission inventory using the CO₂ emission factors published for Dutch organisations on www.co2emissiefactoren.nl . Using that calculation, the so-called CO₂ footprint is prepared for the entire organisation falling within the organisational boundary, including the projects. The CO₂ footprint is a magnitude expressed in tonnes of CO₂ for the emission of CO₂. This procedure should preferably be based on groups of activities, such as earthworks, transport, and concrete structures, or – if

applicable – based on the organisational structure; e.g. for each operating company or site. This way, you will obtain insight into the greatest sources of emissions in the organisation. Use the data that you already have (at the operating company or branch level, or for the organisation as a whole).

It is worth taking the time to prepare a breakdown by sources of emissions, groups of activities and/or organisational units. The realisation that a specific source of emissions or a particular activity makes a relatively small contribution towards the total footprint is just as valuable as knowing which activities make a relatively large contribution. This information will enable you to focus on your reduction activities and thus avoid wasting time on efforts that will have little effect.

PROJECTS

Energy consumption and the CO₂ emission must be stated clearly, including projects with a CO₂ related award advantage. To this end, it must be clear which contribution the project makes to the total emissions of the organisation and which emission sources are most significant. As an alternative for a project footprint, you may calculate the magnitude of these emissions using allocation, for example, proportion per output. It is sufficient to allocate part of the company footprint to the project footprint. To do so, first establish how much energy is used in the unit of the organisation that is not directly linked to projects; for example, the office or head office. You can do so by using the data that resulted from the identification and list of energy sources. In practice, this figure is often between 2% and 10% of the total. Where the remainder of the energy is thus used in projects. This percentage can be much higher with other organisations, for example, the services sector or industry.

Now work out the CO₂ emissions for each project. The organisation can choose from a number of options that allocate emissions to projects to find a distribution formula that suits its organisational activities, provided that it:

- is a good yardstick for the relationship between the organisation's activities and CO₂ emissions/energy consumption;
- is the most accurate and reliable distribution formula;
- is consistent with the organisation's decision-making and CO₂ reduction activities.³

For instance, you may opt to make an allocation based on turnover. You could also base the distribution formula on square metres or processed tonnes, for example, or choose a different distribution formula, depending on what suits your organisation best. You may use different distribution formulas for different activities that your organisation carries out. Make sure that you mainly use details which you already have in your organisation-level records. Use any invoices containing energy consumption details that you have.

If the projects that you perform are fairly similar, you can present all of the projects at the same time. If your projects are very different, it might be convenient to split them up, as different types of reduction measures will apply. This situation may be the case, for example, if your organisation has two divisions: one which primarily performs asphaltting activities and one which mainly carries out earthworks.

CALCULATION EXAMPLE : CO₂ FOOTPRINT OF A PROJECT WITH AN AWARD ADVANTAGE

Your total CO₂ footprint is 5,000 tonnes and the office consumes 300 tonnes, which makes the CO₂ footprint for all your projects 4,700 tonnes (5,000-300). You know that 3,000 tonnes of that amount is caused by asphalt works within your projects and 1,700 tonnes by earthworks.

1. WORK OUT A DISTRIBUTION FORMULA

Your total turnover is €18 million, €10 million of which is for asphalt works and €8 million for earthworks. For each euro of turnover, the CO₂ emissions for asphalt works are **0.3 kg of CO₂/€** (3,000 tonnes of CO₂/€10 million). For each euro of turnover from earthworks, an average of **0.21 kg of CO₂/€** (1,700 tonnes of CO₂/€8 million) are emitted.

2. APPLY THE DISTRIBUTION FORMULA TO A PROJECT

For a €2-million project involving €1.5 million for asphalt works and €0.5 million for earthworks, the CO₂ footprint is:

- 1.5 million x 0.3 kg/€ = 450 tonnes of CO₂ for the asphalt works;
- 0.5 million x 0.21 kg/€ = 105 tonnes of CO₂ for the earthworks.

According to this distribution, the total CO₂ emissions of the project are an estimated **555 tonnes**.

As discussed above, you need show the distribution of your organisation footprint to a specific individual project only for projects with an award advantage. For the other projects, it is sufficient to show the distribution between the overheads on the one hand and the entire project portfolio on the other hand. One way of doing so is to divide your emission inventory into 3 sections: overheads, all projects combined, and a section for each individual project with an award advantage.

The calculation of the CO₂ footprint, together with the accompanying information on the calculation method, scope and range, is included in the emission inventory pursuant to ISO 14064-1.

Emission inventory with CO₂ footprint

RESOURCES AVAILABLE

There are various applications on the market which can be used to quantify and report CO₂ emissions. Make sure that all sources of emissions are included and that sound emission factors are used, in accordance with Chapter 5 of Handbook 3.0. Factors included after Handbook 3.0 was published may be found at www.co2emissiefactoren.nl .

³ The options that you may select are described in Chapter 8 of the Greenhouse Gas Protocol Corporate Chain (Scope 3) Accounting and Reporting Standard.

'The CO₂
Performance
Ladder
makes it
easier for
the board to
implement
measures
because
they see
how much of
a difference
it makes'

DEFINING REDUCTION POSSIBILITIES

On the basis of the identified and listed energy consumption as well as the energy assessment, you can consider energy-saving and CO₂-saving options for each energy-consuming activity. The large energy consumers, which will usually be part of the primary process, will be the main focus of the savings options. Through your insight into possible courses of action with substantial influence, you can formulate a reduction policy which has real impact.

Examples include examining and improving the energy-efficient operation of machinery (Het Nieuwe Draaien, 'New Operating') for the equipment used in projects and seeking alternative energy sources (using a temporary electricity supply during construction instead of generators) or more energy-efficient equipment.

Effective options for fuel use during projects include applying maximum CO₂ emissions for leased vehicles, the minimum Euro standard for lorries, regularly checking tyre pressure and providing courses to encourage an economical driving style (Het Nieuwe Rijden, 'New Driving'). Insulation, or replacing the heating boiler, is one way of saving gas. CO₂ emissions from electricity consumption on projects and in offices can be reduced by purchasing green electricity, generating your own green electricity, using energy-efficient equipment, lights or ICT and using low-power modes.

Nonetheless, the best and most beneficial savings measures will differ from organisation to organisation, and depend on the chief generators of CO₂ emissions within the organisation. If these are your projects, the measures you take will be aimed at reductions within those projects. If you have no project sites and your organisation is more of an office-based organisation, the measures will be directed first and foremost at your office building and vehicle fleet.

First, think carefully about possible savings measures and do some research to develop ideas, both within your organisation (ideas that your employees come up with) and outside it (in or even beyond the sector). Use shop floor knowledge and ask your employees to think about reduction options. Make the most of the savings measures that other organisations in the sector have taken when determining the measures which you plan to put in place, as you will not need to reinvent the wheel. The ladder requires companies to post information on their own websites and on the SKAO website in order to facilitate exchanging ideas. Taking part in initiatives from the sector (see Chapter 3.5 in this Practical Manual) will also give you the opportunity to obtain information on potentially worthwhile measures. You might also be able to make smart improvements within your own organisation processes. It is during this phase that you will identify and list as many attractive possibilities as possible; which of them you actually use is a decision for the following phase. During this process, you will build up valuable knowledge within your organisation on effective measures.

3.3

REDUCTION

Once as many energy-saving and CO₂-saving options as possible have been identified, you can choose which are the most relevant and interesting for your organisation and translate them into specific measures aimed at CO₂ and/or energy reduction.

Ambitious targets formulated by the management board for CO₂ reduction in Scope 1 and Scope 2 will be linked to the measures; the targets must represent a serious challenge for the organisation. The decisions will be laid down clearly; for example, in the minutes of a MT or management board meeting. With your targets, your customers are being shown your ambition and commitment to improvement and to innovation, both internally and externally.

The targets are best related to a factor that grows alongside the organisation, such as the number of employees (FTEs), turnover in euros or production volumes, depending on what is most appropriate for your company. These targets are always linked to a reference year; e.g. the first year in which you report a CO₂ footprint.

MEASURES

Start by defining measures within the projects; e.g. the use of energy-efficient lorries, courses for energy-efficient use of equipment and reducing the stationary run time of your equipment. You could also take measures for the office; e.g. LED lighting or to improve the energy label. Office-related measures will often have little impact on the overall CO₂ footprint at production companies, but they can be put to good use as awareness-raising tools. For designers working in an energy-efficient office building, this awareness could perhaps be reflected in their designs.

If all your projects are similar in nature, it may be sufficient to define a fixed set of measures which will in principle apply to all of them. If you carry out a variety of organisation activities (e.g. as a contractor carrying out asphalt-related activities and earthworks), you could designate suitable sets of measures for each organisation activity. For individual projects, it is important that you find out whether the organisation-wide measures will actually be applied during the projects. If you decide not to apply the organisation-wide measures during a specific project (e.g. because they are comparatively expensive, impossible or not applicable, or because the impact of the measure would be negligible for that project), it is important that you are able to substantiate this decision.

'We found a good idea for a reduction measure at the SKAO site'

A substantiation of why you do not use the measure can be included in the project file. If you can apply only few of your organisation measures during a project, you must find out whether other, project-specific measures could be used and whether the range of your organisation measures is sufficiently complete. We recommend that you carefully document considerations and decisions taken, so you can demonstrate your commitment to ambitious CO₂ reduction in projects where these measures are reasonably possible.

Remember that you must be aware of the impact caused by every measure which you take. It is for you to decide how to establish that awareness. The ladder system gives you full scope to define measures which focus on what really matters. A clumsily chosen measure can result in a substantial administrative burden with relatively little impact being made. It is important to have a proper balance between the effort required and the results in terms of CO₂ reduction. If a measure proves disappointing in practice, you can decide to abandon it and/or stop monitoring it. Also bear in mind the fact that, from Level 4 onwards, you will have to demonstrate the progress made with and the effect of the measures taken.

Describe in an Action Plan the worthwhile measures which you finally select, together with the targets, and ultimately flesh it out (with the responsible members of staff to be designated, among others) in the Energy Management Action Plan.

Create a narrative that is in keeping with this selection of targets and measures. What exactly prompted you to select the measures and targets concerned? What is your starting position in relation to CO₂ reduction: are you a frontrunner or instead a company that is lagging behind in the sector? With whom would you like to be compared and are you doing better than they? What does this position mean for your efforts, your investment in workforce and budget, the scale of your targets and the measures that you have chosen? You can use this narrative to demonstrate that the targets are ambitious given your own starting position and that they are comparable with the ones of your industry peers. Use the List of Measures as a means of substantiation.

Energy Management Action Plan

LIST OF MEASURES

Before you start work, go with the Measures' List to [the web page and the video about the measures' list on the SKAO website](#) .

Use the List of Measures prepared by the SKAO to subject your own substantiation of your starting position in respect of others (frontrunner or straggler) and the ambitions of your CO₂ reduction target to a critical assessment. Overviews of measures for each activity (e.g. 'Mobility' or 'Use of Materials') can be found on the SKAO website via your organisation's portal. The measures are divided into 3 categories:

- A (standard)
- B (forward-thinking)
- C (ambitious)

Using this tool, you can indicate which measures you have already implemented and which you plan to implement for the activities relevant to your organisation. Needless to say, if one or more of your activities are not represented in the List of Measures, you will not be able to complete the List of Measures for that activity. Once you have finished completing it, you can print a report of the completed List of Measures.

The List of Measures is a tool for you to assess your own ambition level and your position relative to your industry peers:

Assess your **starting position** relative to your industry peers based on items on the List of Measures that you have already taken and your **ambition level** based on the measures that you plan to take.

TALKING TO THE CERTIFICATION BODY ABOUT YOUR AMBITION LEVEL

The CI will discuss your targets and measures with you during the audit. It will base that discussion on the plan of action that you have drawn up and the arguments that you have put forward to substantiate your relative starting position and ambition level.

The CI will use the List of Measures which you have completed as a tool to examine them critically during the discussion and question you on the ambition level shown by the measures that you have taken and are planning to take. This way, it can assess the arguments that you have put forward to substantiate the ambition level that you have chosen.

If you come to the conclusion that you have taken insufficient measures or if the measures taken are limited to Category A, you are not a frontrunner. To be a frontrunner, for example, you will already have taken many measures or be working on ambitious or far-reaching goals (Categories B and C). If you are a straggler, your ambition level needs to be raised and your awareness of this fact must be apparent in the planned measures as set out in the List of Measures. If you are a frontrunner, you may well need to mention only a limited number of new measures.

If the completed List of Measures paints a different picture from the information provided to substantiate your account of your starting position and/or your ambition, you will need to establish whether you can stand by it or need to change it. You are well advised to supply good reasons for supporting your description of your starting position as well as your ambition level, since you can expect the Certification Body to raise critical questions if the List of Measures paints a different picture.

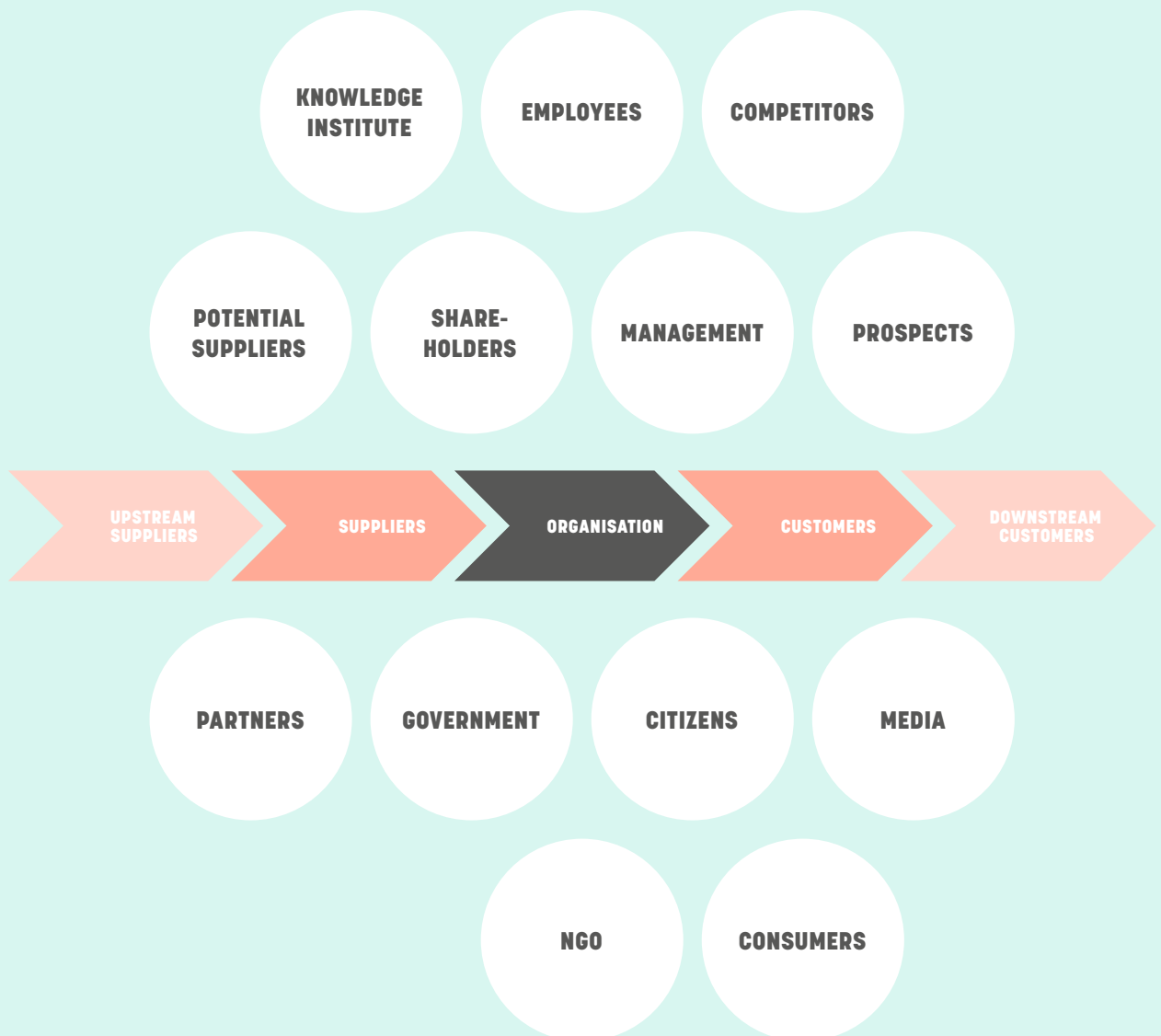
It is important to remember that it is for you to determine which measures to take. You are not obliged to introduce measures from the list, as long as you can provide supporting arguments showing that the measures which you are taking are ambitious.



Completed List of Measures

TRANSPARENCY

To obtain a CO₂ Aware Certificate, you must make clear to the outside world the efforts that you are making to reduce your CO₂ emissions in your organisation and in your projects. This information will provide other companies, customers and suppliers with a good idea of your ambitions, and they will be able to learn from your experiences. Internally, communication will ensure support and awareness-raising, enabling you to establish a culture of improvement. Start by identifying and listing stakeholders. First and foremost are external target groups with an interest in CO₂ reduction, such as an NGO, a province or municipality with a CO₂ reduction policy, or a potential client who intends to achieve CO₂ reduction in projects.



'Lots of communication, especially internally, will ensure that people participate and provide good ideas'

If you wish, you can supplement these target groups with other parties (for instance, because it will add to your sustainable image or because these groups will play a part in the implementation of measures), but this process is not compulsory. For example, consider internal stakeholders (employees or management), suppliers or clients which do not use the CO₂ Performance Ladder.

One important requirement is that you communicate at least twice a year internally and twice a year externally with stakeholders. Examples of external communication include presentations, information posted on your own website or published in journals, and the distribution of a newsletter or an annual report. Information could be communicated internally in the staff magazine, on information boards at work sites and during meetings. When communicating with different target groups, give proper consideration to what message will be relevant to which target group and how you wish to communicate with that group (e.g. merely to impart information or to generate a two-way dialogue). You should also make sure that you keep the information on the SKAO website up to date. As you move up to higher levels, you will start reporting and communicating on the progress that you have made with your CO₂ policy every six months. If it is your ambition to move higher up in subsequent years, it might be a good idea to start reporting and communicating on a biannual basis while you are still at Level 3.

By paying close attention to internal communication, you will ensure an ever-increasing commitment on the part of all employees, which will help you to achieve your ambition. Start this process during preparations for certification. Employees' practical experience means that they will often have good energy-saving ideas, since they are more familiar than anyone with the everyday work. Through structured communication, you will provide scope for such initiatives from the shop floor and be able to utilise the knowledge of employees involved in material emissions and/or the implementation of measures.

The projects with an award advantage are also uniquely important in the communication. Attention must be paid to the measures chosen, progress, and trends in both internal communication and communication sent to the commissioning party. Communication to the commissioning party can also be satisfied with dialogue, as described the Tender Guide version 3.1. To this end, the commissioning party can request information from the project file (see section 2.2 in this Practical Manual). In any case, this communication must occur at the start and finish of the project both internally and externally.

Also bear in mind the fact that auditors may work their way through an organisation and find out from employees how aware they are of

'Je kunt
met keten-
partners
véél meer
bereiken dan
in je eentje'

the CO₂ reduction policy and how involved they are in it. Employees who actually implement measures must be well-informed regarding the energy policy and know what is specifically expected of them.

During this phase, you will identify and list which internal and external stakeholders would be interested in receiving information on your CO₂ policy and determine how to keep them informed.

Communication plan

Internal and external communication is important in the period running up to the first certification. In the two internal and external communications, inform the relevant stakeholders which you have identified of your reduction targets, CO₂ footprint and the measures that you are taking before certification, and invite your employees to contribute their ideas.

Internal and external communications

3.5

PARTICIPATION

Participation in sector and/or chain initiatives which result in CO₂ savings is an important component of the CO₂ Performance Ladder. This way, you will be contributing towards innovation in the sector and accruing valuable knowledge for yourself.

At Level 3, you are required to take an active part in sector and/or chain initiatives where parties collaborate on CO₂ reduction. In particular, consider a project aimed at CO₂ reduction launched by another organisation; e.g. a chain initiative, development project or programme for CO₂ emission reductions. Starting and maintaining such activities happens at Levels 4 and 5. It is also possible to participate in initiatives beyond the scope of the CO₂ Performance Ladder (such as an innovation of a sector association or knowledge institute, or a partnership with local parties), provided that the Ladder's criteria are met.

Start by identifying and listing initiatives that might be of relevance to your organisation. Examples of ways in which you could do so include visiting websites of organisations certified at Levels 4 and 5, going to their CO₂ Performance Ladder page and consulting information there on their chain initiatives, development projects and CO₂ reduction programmes. The SKAO website also contains a great deal of information that might give you ideas for a suitable initiative. In addition, you could contact your sector organisation to find out what is happening within your sector in terms of initiatives, possibly in collaboration with clients. Also consider existing

'Als het
nuttig is, dan
doen we het
vanwege
innovatie,
uitstraling
in de markt
of kosten-
reductie'

initiatives or innovation processes in which you are already taking part. It might be possible to expand those existing initiatives with an energy or CO₂ component.

This way, you will be able to investigate initiatives in which you might wish to participate. It is important that the initiative:

- is related to the energy consumption or emissions significant to your organisation and your projects;
- is aimed at CO₂ reduction through the development of an improved product, improved service provision or an improved work process;
- is innovative.

It is essential that the initiative which you choose can be expected to provide new opportunities to reduce your key Scope 1, 2 and/or 3 emissions in your projects. Active participation comprises 'obtaining and supplying' information or making a contribution in terms of an employee's hours and/or limited funds; e.g. to finance research. 'Obtaining and supplying' means that you supply information, knowledge and experience of use to other participants in the initiative, while at the same obtaining knowledge and experience of use to you. Examples include research, field tests or pilots within your projects.

Using the list of possible initiatives, the management board will decide on which initiative you will join. You must record the arguments supporting that choice. By participating in an initiative, you will acquire knowledge of innovations that can help you to implement new measures and realise energy and costs savings.

Possible ways of recording your active participation in the initiative include taking minutes, drawing up reports of meetings or providing other documentation of actions taken in the initiative. You must also be transparent about your participation in the initiative within your communications.



Identification and list of possible initiatives and choice of initiative

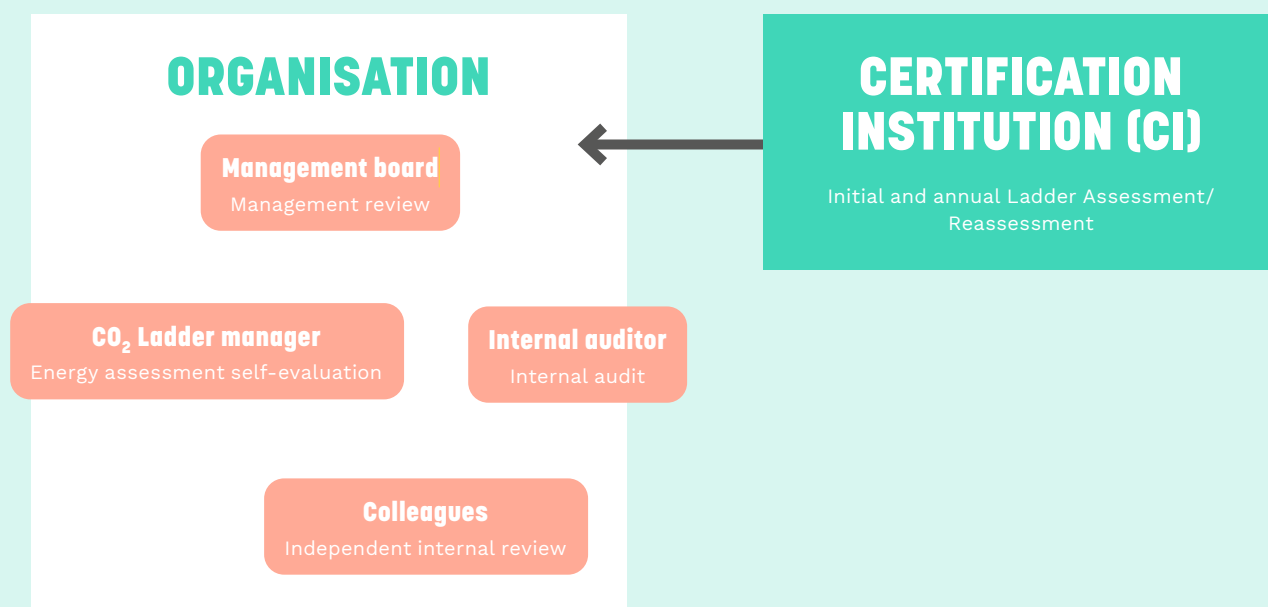
SETTING UP A MANAGEMENT SYSTEM

You must design your CO₂ policy in a structured way, possibly based on the Plan-Do-Check-Act cycle as described in Chapter 2.2 in this Practical Manual. The steering cycle for CO₂ policy is usually integrated into an existing management system, but it can also be completely independent. You will first apply the existing handbook for ISO 9001 or 14001 and subsequently set up a separate system. The more convenient option is to integrate the CO₂ system into your existing system, making it part of current and familiar processes and procedures.

The key elements in setting up the management system are:

- Responsibilities for the various tasks and documents (see the figure below);
- Implementation of the Plan-Do-Check-Act cycle for CO₂;
- Annual internal audit of the CO₂ management system;
- Annual management review of the CO₂ management system.

Description of the steering cycle



THE AUDIT

The portfolio is put together during the implementation phase. This file contains all the documentation assessed by the auditor. You will also have to post and keep up to date a number of those documents on your website (compulsory online publication):

1. your Energy Management Action Plan;
2. your communications;
3. information on your participation in initiatives;
4. your CO₂ Aware Certificate (as soon as you have received it).

Through the publication of this information, other organisations will be able to form an idea of your ambitions and find you when they are looking for attractive initiatives or partnerships. All information referred to at (3) must also be posted on your organisation page on the SKAO website. The SKAO will give you a login code so you can post the information. See Chapter 2.2 in this Practical Manual for more information.

To guarantee successful certification, make sure that you conduct an initial audit (pre-audit) or have one conducted before the audit proper. You carry out this internal audit based on the general requirements and the audit check lists in Chapter 6 of the CO₂ Performance Ladder 3.0 Handbook. This process will enable you to establish whether your score is sufficiently high to obtain a CO₂ Aware Certificate.

Phase 1 of the audit by the Certification Institution comprises an assessment of the documents. During this phase, you receive feedback on the organisation's portfolio and on how you have identified projects with an award advantage in it (or in separate portfolios) and you have time to provide supplementary information on missing information. Phase 2 entails an on-site assessment, including random sampling of the projects with an award advantage in the portfolio during the audit. To that end, the Certification Institution asks you for a full list of all current projects with an award advantage.

4

MAINTAINING YOUR POSITION AT LEVEL 3 ON THE CO₂ PERFORMANCE LADDER

To maintain your position at Level 3 on the CO₂ Performance Ladder and to retain the CO₂ Aware Certificate in the years ahead, you will have to implement your action plan and reduction measures, record consumption and emissions, communicate, and periodically update and evaluate processes within the organisation throughout the year. By working your way through the PDCA cycle (see Chapter 2.2 in this Practical Manual), you ensure that you are working on continuous improvement. It is important that the activities take place continuously rather than on a one-off basis. That way, you make sure that you are actually implementing your policy, and that it becomes part of everyday organisation operations and culture. This process enables you to implement your policy better and more efficiently, and ensures that you continue to meet the requirements and retain your certificate while your organisation moves towards a fully-fledged approach “in the spirit of the ladder” which generates added value for you.

4.1

MAINTAINING YOUR POSITION AT LEVEL 3

4.1.1 THE PLACE OF PROJECTS IN YOUR SYSTEM

Your projects occupy an importance place in everyday practice. You implement the measures that you choose at the organisation level in your projects. Each new project is always immediately included in your CO₂ management system. Always consider in each

situation what is feasible but at the same time represents a challenge, as you ensure in this way that your ambition – expressed in your targets, among other things – is actually realised.

Once you have been certified, set about improving your knowledge of the possibilities available in projects. It is important that you not only apply organisation-wide measures in the projects, but that you also receive feedback from the projects on experiences and identify new measures or energy flows in good time. The shop floor will have valuable information on how measures work in practice and possess a great deal of knowledge, which could lead to new ideas and measures. This information is important input for policy evaluation and for adjustments to plans. It will also help to increase knowledge within the various levels of the organisation in the area of CO₂. It is a good idea to use a standard list of possible measures (for each type of activity, if applicable) when communicating with project managers, as this process will encourage them to think about possibilities and share their experiences.



For projects with an award advantage, it is vital that you promptly start translating your organisational approach and reduction measures into action within projects. This process starts with the discussion of opportunities and possibilities within the project and the provision of information substantiating the decision whether or not to apply certain measures. We recommend that you record such information about your projects with an award advantage in good time, so you are well prepared for the annual audit. This approach can also help to bring about greater CO₂ reduction in the project concerned, as project staff have been directly involved from the outset. There are also benefits when the project in which those project staff members are involved is audited, because they are already aware of the efforts made within it. Also ensure that you have an up-to-date list of projects with an award advantage that have been launched, are ongoing or have been completed, including their current status.

4.1.2 BROADEN AND DEEPEN INSIGHT INTO YOUR EMISSIONS

Throughout the year, gather the required information on your own energy consumption, including information from the energy supplier's invoices or the lease company's statements, so you can draw up your footprint.

The overviews of energy users and energy flows that you drew up in order to obtain the certificate must be checked periodically on the basis of the energy assessment and internal assessment. The emphasis here is on checking whether the existing overviews are complete, accurate and sufficiently in-depth. Address completeness and accuracy first, then efficiency and effectiveness.

You might ask yourself, for example:

- Are the figures correct and complete?
- Have any new types of project been added?
- Is it necessary to gain greater insight into a specific energy flow because measures have been specified for it or because there is insufficient insight into the reduction possibilities?
- Is the current monitoring method sufficient to define targets and monitor progress?

Check www.co2emissiefactoren.nl  periodically and amend the documents if emission factors have changed.

4.1.3 STRUCTURAL COMMUNICATION

You should also communicate at regular intervals with internal and external target groups after obtaining the certificate. This communication concerns the current CO₂ footprint, the progress that you have made with measures and targets, and the experiences of the past period. Since you have to communicate often, it is essential that you draw up the CO₂ footprint on a regular basis, analyse trends and changes in emissions and energy consumption, and continue to look for new reduction opportunities in order to ensure that you can provide sufficient information in your communications. Encourage your employees to reflect and contribute their ideas, and give them feedback on what was done with their input. Communication is also an important tool in the successful implementation of your measures; for instance, because you are raising your employees' awareness of how they can influence and reduce the relevant emissions. Think about the impact of your communications and the feedback that you receive on them, and adjust your approach accordingly.

IMPROVING INSIGHT: AN EXAMPLE

You have a fuel tank which is used to refuel all the equipment and all private cars. Your energy assessment has revealed that that quantity of fuel makes one of the largest contributions to your total energy consumption and footprint, prompting you to formulate measures. However, you do not record the specific consumer of the fuel.

In this case, it can be worthwhile to gain a clearer idea of the distribution of the fuel among the various users; e.g. by installing a recording system on the tank or applying separate refuelling procedures for different types of users.

'Each year, the director focuses attention during the New Year's statement on the CO₂ policy and the importance of it to the company'

Also ensure that your webpage contains the latest information on your CO₂ footprint and reduction efforts, and that your page on the SKAO website is up to date. This aspect is important if you are to retain your certificate as well as ensure that information on your CO₂ policy is available to interested companies, clients and other stakeholders.

4.1.4 IMPLEMENTING AND BUILDING ON THE ENERGY MANAGEMENT ACTION PLAN

Apart from implementing and monitoring current measures and participating actively in the initiative, it is important to continue thinking of other opportunities for CO₂ reduction. Give some thought to how you mete out your efforts; what are you doing now and what will you be doing next year? You might find it helpful to draw up a long-term action plan. At first, you can be very busy with measures aimed at 'low-hanging fruit', but you have to pay increasing attention to your core process if you are to ensure that you take adequate measures in the years to come. Monitoring the relative progress of your industry peers is also important to ensure that you maintain your ambition level. Look out for changes in the List of Measures; e.g. measures being moved to a lower category or new measures being added.

Alongside feedback from projects, you can also find inspiration in and acquire knowledge from those around you; e.g. from other organisations in the sector and in existing or new initiatives. Also encourage your employees to come up with ideas.

4.1.5 RAISING INTERNAL AWARENESS

Following certification, you have to devise a strategy in order to mobilise the rest of the organisation; i.e. the part that was not involved in streamlining the certification process or thinking up, implementing and carrying out the policy. Creating awareness of and commitment to CO₂ reduction within your own organisation means that the organisation adopts a 'CO₂-based way of thinking' which becomes part of everyday business operations. Regular communication is not only a ladder requirement; it is also an important way of raising awareness within the organisation. Your continuous communication with employees to impress upon them the importance of the CO₂ policy and to show them how they can contribute to it ensures the proper implementation of your measures and encourages them to come up with ideas. Announcing reductions that have already been achieved or sharing valuable learning experiences in various projects can also help to motivate your employees. In addition, make sure that you properly document your communications in and on projects with an award advantage for the audit. Make it easy for your employees to make a contribution, give them access to the information on your CO₂ policy and communicate this fact in progress meetings. The management and the people responsible for the CO₂ policy have an essential, exemplary role to play here. They can use that role to

'We already have green power at our head office. We will now work with our power supplier to see whether we can green our structural connection'

promote vision, ambition and urgency internally and externally, as well as to show that they are serious about achieving their CO₂ KPIs.

4.2

EVALUATION AND CONTROL

As part of the continuous improvement process (Chapter 2.2 in this Practical Manual), you must carry out an internal audit and management review at least once a year. During the annual internal audit, you can find out whether the plans made are in fact being executed properly, whether you are still fully compliant with all of the requirements and to what extent the functioning of the ladder in your organisation is consistent with the targets for each requirement. How can you boost and accelerate the process towards a fully-fledged CO₂ management system that operates in the spirit of the ladder? This moment is also suitable to list everything that is not working as it should be. You must find out the answers to the following questions about the targets for each requirement:

- Are we making progress in achieving the target underlying the requirement?
- Which additional measures should we take to achieve it? Consider here not only technical measures but also awareness-raising, attitude and behaviour.

The outcome of the internal audit will be recorded and, together with the information about the progress made on the reduction targets and the current portfolio, discussed by the management board during the annual management review. The management review has an important part to play in strengthening and deepening the management board's commitment to the policy. Below are some examples of questions that you could address during it:

- Is the CO₂ Performance Ladder working as intended within the organisation, given our performance on the targets for each requirement?
- Are the existing measures sufficient to achieve the reduction targets?
- Are the reduction targets still sufficiently ambitious?
- Is the initiative still sufficiently relevant? Is it still consistent with the reduction opportunities? Can we still supply sufficient information in the immediate future?

- What improvements can we make and what shall we improve first?
- Are data being collected properly, are they of sufficient quality and do they provide us with sufficient insight?
- Which new challenging measures can we test in a pilot in the immediate future?
- Are we planning to progress to a higher level?
- Should we adjust the efforts made on a measure which monitoring shows to be ineffective?
- Have the areas for improvement, revealed by internal and external reviews and audits, been addressed and has action been taken?

Based on the outcome of the management review, it may prove necessary to amend or expand existing plans.

The management review can also be an appropriate moment to point out to the management board certain developments in the area of CO₂ within the sector. Your organisation continuously collects such information. During the management review, you can consider how else you may use the knowledge and experience that you have acquired in connection with the CO₂ Performance Ladder so as to position yourself relative to other companies and market players. Such knowledge is very useful, including in situations where the client does not use the CO₂ Performance Ladder but does have ambitions to achieve CO₂ or energy reduction in projects, or in the event that you are asked to explain your own sustainability policy.

4.3

RETAINING THE CERTIFICATE

Once obtained, the certificate is valid for three years. The Certification Body carries out an annual ladder assessment to establish whether the requirements are still being met. To prepare for the ladder assessment, you should also carry out an internal audit of the general requirements and the audit checklists. After three years, your organisation once again has to demonstrate fully that the requirements of the CO₂ Performance Ladder are being met. This process takes place through a reassessment by the Certification Body.



CO₂ PERFORMANCE LADDER

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COLOPHON

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CONTACT

Zuilenstraat 7a
3512 NA Utrecht
The Netherlands
+31 (0)30 711 68 00
info@skao.nl