



Public sector M&R-2030 framework

M&R-2030 methodology guidance

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ABBREVIATIONS

BEV: battery electric vehicle

CO₂: carbon dioxide

CHP: combined heat & power

CVD: clean vehicles directive

DECC: Department of Environment, Climate & Communications

DVA: data verification assessment

EPBD: energy performance of buildings directive

EU: European Union

ETB: education & training board

FAQ: frequently asked question

FCEV: fuel cell electric vehicle

GHG: greenhouse gas

IATA: International Air Transport Association

LPG: liquefied petroleum gas

M&R: monitoring & reporting

PB: public body

PB ID: public body identification number

PSO: public sector organisation

SEAI: Sustainable Energy Authority of Ireland

ZEV: zero emission vehicle

1 INTRODUCTION

1.1 About this document

1.1.1 Purpose

- 1.1.1.1 The purpose of this document is to set out guidance on the principles and rules for reporting data on business travel in accordance with SEAI's public sector energy monitoring and reporting framework for the period to 2030 (M&R-2030).
- 1.1.1.2 It is intended that future iterations of this document will set out comprehensive guidance on all the principles and rules that underpin the full set of methodologies for the M&R-2030 framework, including those for the 2030 energy and climate targets for the public sector.
- 1.1.1.3 This document will be updated as policy evolves and as aspects of the M&R-2030 methodology are refined. **These methodologies are currently under development by SEAI. SEAI envisages that this document will be updated several times throughout 2022.**

1.1.2 Revision history

- 1.1.2.1 This is version R00 of this document, dated 28 February 2022.
- 1.1.2.2 The full revision history of this document is summarised on page 21.
- 1.1.2.3 Readers should ensure that they have the latest version of this document, which is available from the SEAI website at <https://www.seai.ie/business-and-public-sector/public-sector/monitoring-and-reporting/supports/> ('downloads' section).

1.2 Policy & legislative context

1.2.1 Scope of public sector

- 1.2.1.1 The public sector is made up of approximately 350 public bodies and approximately 3,700 standalone schools¹. The formal definition of a ‘public body’ is set out in Regulation 4 of SI 426 of 2014 [1], which originally transposed² the Energy Efficiency Directive [2] into Irish legislation.
- 1.2.1.2 Collectively, public bodies (PBs) and standalone schools are referred to as public sector organisations (PSOs) in this document.

1.2.2 Public sector climate and energy targets

- 1.2.2.1 The Climate Action and Low Carbon Development (Amendment) Act 2021 [3] commits Ireland to reach a legally binding target of net-zero greenhouse gas (GHG) emissions no later than 2050, and a cut of 51% by 2030. The Act requires all public bodies to perform their functions in a manner consistent with Ireland’s climate ambition.
- 1.2.2.2 The 2021 Climate Action Plan [4] sets out two high-level targets for the public sector:
- The public sector must improve its energy efficiency by 50%. This target builds on the previous 33%-by-2020 efficiency target and is based on PSOs’ existing energy efficiency baselines.
 - The public sector must reduce its GHG emissions by 51%³. Every public body is being assigned a public-body-level target on this basis. An overall sectoral target of 51% applies for schools. These GHG targets are based on absolute emissions reductions and apply from a 2016-18 baseline.

1.2.3 Obligation to report data

- 1.2.3.1 Regulation 5(3) of SI 426 of 2014 [1] requires public bodies to report energy-related data to SEAI in accordance with procedures and methodologies specified by SEAI.
- 1.2.3.2 Regulation 5(5) of SI 426 requires public bodies to publish an annual energy statement in accordance with a format specified by SEAI.
- 1.2.3.3 The 2021 Climate Action Plan [4] sets out a requirement for the public sector to report GHG emissions data to SEAI. This includes emissions that fall within the scope of the 51%-by-2030 GHG reduction target and emissions related to business travel.

¹ In addition to the ~3,700 standalone schools, there are approximately 260 schools that come under the aegis of 16 regional education & training boards (ETBs), each of which is designated as a public body by SEAI. The remaining ~3,700 schools are ‘standalone’.

² SI 426 of 2014 has been updated via several amendments.

³ The 2019 Climate Action Plan [11] initially introduced a GHG reduction target of 30% by 2030. This was subsequently increased to 51% in the 2021 Climate Action Plan.

1.2.4 M&R-2030 data reporting framework

- 1.2.4.1 SEAI and the Department of Environment, Climate & Communications (DECC) have worked closely since 2009 to develop and implement a suite of methodologies and software system to monitor and report public sector energy performance. Since 2010, public bodies have been required to report on their energy usage and actions taken to reduce energy consumption to SEAI via the M&R system. The reporting framework was initially developed to track the sector's progress towards the 33%-by-2020 energy efficiency target.
- 1.2.4.2 SEAI is currently updating the M&R methodologies and software for the period to 2030.
- 1.2.4.3 The 'M&R-2030 framework' refers to the updated data reporting framework through which PSOs report energy and related data to SEAI over this period. M&R-2030 will fulfil several functions, including:
- Tracking PSOs' progress towards the 2030 energy efficiency target.
 - Tracking PSOs' progress towards the 2030 GHG emissions reduction target.
 - Enabling PSOs to comply with their obligation to report data annually to SEAI.
 - Enabling PSOs to comply with their obligation to publish annual energy statements.
 - Providing a rich source of data and insight to inform decision making by PSOs with respect to energy efficiency and decarbonisation.
 - Tracking progress towards related policy goals and targets, including those related to the recast Energy Performance of Buildings Directive (EPBD) [5] and the Clean Vehicles Directive (CVD) [6].
 - Providing a robust dataset to inform energy and climate policy development and implementation.

2 BUSINESS TRAVEL

2.1 Overview

2.1.1 Definition

2.1.1.1 Business travel occurs when people travel from one place of work to another place of work as part of their work duties.

2.1.1.2 For reporting purposes, SEAI has defined three categories of business travel:

- Private road vehicle
- Commercial flights
- Commercial and public transport

2.1.2 Scope of 'business travel'

2.1.2.1 This section (§2.1.2) sets out the scope of business travel in the context of the M&R-2030 reporting framework.

2.1.2.2 Business travel includes travel to a place that is not a normal place of work.

2.1.2.3 Business travel does not include travel to and from a person's normal place of work, i.e. commuting. This is a person's own private travel and is not a business journey. Additional information on what constitutes business travel is available from the Revenue website [7].

2.1.2.4 Business travel generally involves travel by persons that have an employee-employer relationship with the public body.

2.1.2.5 The following are also considered to be business travel reportable by relevant public bodies:

- Business travel by agency staff, where that travel is paid for / reimbursed by the public body.
- Business travel by elected public representatives, where that travel is paid for / reimbursed by the public body.
- Business travel by a person that is employed by a public body other than the reporting public body, but for which the reporting public body is also reporting.

2.1.2.6 Business travel generally excludes travel by persons that do not have an employee-employer relationship with the public body, including independent or self-employed contractors. In any instances where this principle is inconsistent with circumstances specified in §2.1.2.5, then the principles set out in §2.1.2.5 take precedence.

2.1.2.7 Business travel includes relevant travel by all modes, including private road vehicles, vehicles hired by staff, commercial flights, bus, rail, taxis and ferries.

2.1.2.8 Business travel includes travel within Ireland, travel to/from Ireland, and travel outside Ireland.

2.1.2.9 Notwithstanding the inclusion of international travel (see §2.1.2.8), SEAI recognises that public bodies may find it difficult to collate some data for travel outside Ireland and that calculation methodologies established for Ireland’s transport network may not be appropriate for other jurisdictions. There is also a trade-off between the level of effort required to gather some data and the scale of the emissions. For these reasons, the scope of business travel reportable to SEAI is limited to:

- Travel by private road vehicle within the island of Ireland.
- All commercial flights, including those between locations outside Ireland.
- Travel by road and rail-based commercial and public transport within the island of Ireland.
- Ferry travel within Ireland and to/from the island of Ireland.

This scope is summarised in Table 1. Data for business travel that is outside this scope is not reportable to SEAI. However, public bodies can include relevant data for travel in other jurisdictions if they wish, e.g. if it is difficult to disaggregate data between Ireland and other jurisdictions.

Table 1: Scope of domestic and international business travel that is reportable to SEAI

Category		Within island of Ireland	To/from island of Ireland	Outside island of Ireland
Private road vehicle		✓	N/a	✗
Commercial flights		✓	✓	✓
Commercial & public transport	Road & rail	✓	N/a	✗
	Ferry	✓	✓	✗

2.1.2.10 Business travel excludes any travel journeys for which the public body reports the relevant energy consumption as part of the organisation’s energy consumption.

2.1.3 Reporting obligations

2.1.3.1 All public bodies (PBs) must report annual data on business travel to SEAI for the years 2021 onwards. The requirement to report data for business travel was originally communicated to public bodies at an SEAI briefing to the public sector on 10 March 2021 [8] and is set out in the 2021 Climate Action Plan [4].

2.1.3.2 The obligation to report data on business travel does not apply to standalone schools.

2.1.3.3 The data reporting methodology requires public bodies to report data annually to SEAI on the distance travelled by mode of transport. SEAI uses this data to calculate each organisation’s GHG emissions from business travel. Wherever possible, SEAI has sought to align the data reporting requirements with data sources that are already available to public bodies.

2.1.3.4 The following is a summary of the data that is reportable by public bodies for each category of business travel:

- Private road vehicle: total distance travelled in year (km), by type of vehicle. See §2.2 for details.

- Commercial flights: list of flight segments undertaken in year, including to/from airports and cabin class. See §2.3 for details.
- Commercial and public transport: total distance travelled in year (passenger.km), by mode of transport. See §2.4 for details.

2.1.3.5 The following timeline applies for the reporting of data for business travel:

- In 2022 public bodies must report data for travel by private road vehicles and commercial flights for the year 2021.
- In 2022 public bodies are also encouraged to report data for travel by commercial and public transport for the year 2021.
- From 2023 onwards, public bodies must report data for all three categories of business travel for all years from 2021 onwards.
- Public bodies may also report data for all three categories of business travel for years prior to 2021. Reporting data for the years prior to 2021 will remain optional.

This timeline is summarised in Table 2.

Table 2: Timeline for reporting data on business travel

Category	Reporting in 2022 (aka 2021 reporting cycle)	Reporting in 2023 onwards (2022 reporting cycle onwards)
Private road vehicle	Must report data for 2021 Optional for pre-2021	Must report data for 2021 onwards Optional for pre-2021
Commercial flights	Must report data for 2021 Optional for pre-2021	Must report data for 2021 onwards Optional for pre-2021
Commercial & public transport	Mandatory for 2021 Optional for pre-2021	Must report data for 2021 onwards Optional for pre-2021

2.1.4 Business travel & public sector targets

- 2.1.4.1 The energy consumption associated with business travel is not within the scope of the 2030 public sector energy efficiency target.
- 2.1.4.2 The GHG emissions arising from business travel are not within the scope of the 2030 public sector GHG emissions target.
- 2.1.4.3 Notwithstanding this, transport is a significant source of GHG emissions in Ireland and emissions from business travel represent a significant proportion of some PSOs' wider carbon footprints. Reducing emissions from business travel will contribute to reducing Ireland's overall emissions reduction targets.

2.1.5 How to report

- 2.1.5.1 In 2022, public bodies should use SEAI's *M&R-2030 Business Travel* spreadsheet-based reporting template, which is available via [this web page](#) ('downloads' section).

- 2.1.5.2 Public bodies must select their public body name in worksheet 1.
- 2.1.5.3 Public bodies must also complete the three declarations in worksheet 1 by selecting either 'Yes (data complete)' or 'No (data incomplete)' for the relevant category of business travel.
- 2.1.5.4 **The completed spreadsheet must be submitted to mandr@seai.ie by 5pm on Friday 29 April 2022⁴.**
- 2.1.5.5 Public bodies that did not undertake any business travel in 2021 can make a declaration of this effect by sending an email to mandr@seai.ie by 5pm on Friday 29 April 2022, quoting their public body name and public body identification number (PB ID), and including the following text:
- We have reviewed the SEAI M&R-2030 methodology guidance with respect to business travel and declare that {Public body name}{PB ID:}*
- *Did not undertake any business travel in 2021 by private road vehicle*
 - *Did not undertake any business travel in 2021 by commercial flights*
 - *Did not undertake any business travel in 2021 by commercial & public transport.*
- In these circumstances, it is not necessary to complete or attach the spreadsheet template. Public bodies can look up their PB via [this web page](#) (click 'public body IDs').
- 2.1.5.6 From 2023 onwards, public bodies will be able to report data for business travel via the online M&R system. Data previously reported to SEAI via spreadsheet will be migrated to the online system by SEAI.
- 2.1.6 Data quality & verification**
- 2.1.6.1 Data reported for business travel must be complete, valid and robust. And public bodies must be able to demonstrate this.
- 2.1.6.2 Public bodies should retain records of both the approaches they use to access and collate data (including data sources, key assumptions and basis for any calculations) and their underlying data (input data, calculations (if any)). These will be required if the data reported for business travel is examined via the data verification assessment (DVA) process. It will also help ensure that public bodies collate and aggregate their data in a consistent manner year on year.
- 2.1.6.3 Data reported for business travel in 2022 (2021 reporting cycle) will not be subject to DVA by SEAI.
- 2.1.6.4 Data reported for business travel in 2023 (2022 reporting cycle) and in subsequent years will be included in the annual DVA process. This will include data that is reported for business travel undertaken in 2021.

⁴ The cycle dates for the 2021 reporting cycle are available on [this web page](#).

- 2.1.6.5 If public bodies cannot currently access robust data, they should establish appropriate systems to record robust data for future years.
- 2.1.6.6 §2.4.3.3 sets out a provision whereby public bodies may prioritise their data-gathering efforts on more material sources of emissions. This provision applies for business travel by commercial and public transport only.

2.2 Private road vehicles

2.2.1 Scope

2.2.1.1 This section (§2.2.1) sets out the scope of business travel in private road vehicles in the context of the M&R-2030 reporting framework. The scope of 'business travel' is set out in §2.1.2.

2.2.1.2 This category of business travel generally involves travel in a privately owned vehicle for which an individual is reimbursed by the public body on a per-km basis (aka 'mileage').

2.2.1.3 The following are also considered to be included in the scope of business travel by private road vehicle:

- Business travel in a privately owned vehicle for which an individual is compensated by the public body via a car allowance.
- Business travel in a vehicle hired by an individual (hire car).
- Business travel in an employer-provided vehicle, where the energy consumption is not reported by the public body as part of the organisation's energy consumption.

2.2.1.4 The following are excluded from the scope of business travel by private road vehicle and should not be reported as such:

- Any journey for which the fuel use is reported by the same public body as part of the organisation's energy consumption. This is not reportable as business travel.
- Private use of employer-provided vehicles. This is not reportable as business travel.
- Business travel in taxis and other forms of commercial or public road transport services. This should be reported as business travel by commercial & public transport (see §2.4).

2.2.1.5 See Table 1 in §2.1.2.9 for scope of domestic and international business travel by private road vehicle that is reportable to SEAI.

2.2.2 What to report

2.2.2.1 Business travel by private road vehicle is reported as the total distance travelled in a year, in kilometres (km), by vehicle type:

- Car (internal combustion engine)
- Car (electric vehicle)
- Motorcycle

2.2.2.2 For business travel by **car (internal combustion engines)**, public bodies must report the total km travelled in each year, broken down by engine size:

- Engine capacity $\leq 1,200\text{cc}$ (≤ 1.2 litre)
- Engine capacity $1,201\text{cc}-1,500\text{cc}$ (1.2-1.5 litre)
- Engine capacity $\geq 1,501\text{cc}$ (>1.5 litre engine)
- Unknown engine size

This subcategory includes all cars and light commercial vehicles⁵ powered by engines based on petrol, diesel, hybrid, plug-in hybrid or LPG technologies. It excludes fully electric vehicles.

2.2.2.3 For business travel by **car (electric vehicles)**, public bodies must report the total km travelled in each year by fully electric vehicles. This category includes battery electric vehicles (BEV), fuel cell electric vehicles (FCEV) and zero emission vehicles (ZEV). It excludes hybrids and plug-in hybrids.

2.2.2.4 If the distance travelled by electric vehicles is unknown, then it can be included in the subtotal reported for cars of unknown engine size.

2.2.2.5 For business travel by **motorcycle**, public bodies must report the total km travelled in each year by, broken down by engine size:

- Engine capacity $\leq 150\text{cc}$
- Engine capacity $151\text{cc}-250\text{cc}$
- Engine capacity $251\text{cc}-600\text{cc}$
- Engine capacity $\geq 601\text{cc}$

2.2.2.6 If more than one person travels in the same vehicle on the same journey, the journey distance should be counted once, e.g. if 3 people travel together in the same car for 150 km, the distance should be counted as $1 \times 150 \text{ km} = 150 \text{ km}$.

2.2.3 Accessing & collating data

2.2.3.1 The data required should be available from public bodies' employee expenses systems, i.e. from 'mileage' records. The breakdown of vehicle types for which km data is reportable to SEAI is as per Revenue's 'civil service' rates for travel expenses⁶ [7].

2.2.4 How to report

2.2.4.1 Public bodies should enter relevant data in worksheet 2 in SEAI's *M&R-2030 Business Travel* reporting spreadsheet. There is additional detailed guidance provided at the top of the worksheet.

⁵ Only if travel constitutes business travel.

⁶ Except for the electric vehicle category. See §2.2.2.4.

- 2.2.4.2 If public bodies undertook no business travel via a specific type of vehicle in 2021, they should enter 0 in the relevant cell (instead of leaving it blank).
- 2.2.4.3 From 2023 onwards, public bodies will be able to report this data via the online M&R system. Data previously reported to SEAI via spreadsheet will be migrated to the online system by SEAI.

2.3 Commercial flights

2.3.1 Scope of 'commercial flights'

- 2.3.1.1 This section (§2.3.1) sets out the scope of business travel via commercial flights in the context of the M&R-2030 reporting framework. The scope of 'business travel' is set out in §2.1.2.
- 2.3.1.2 This category of business travel involves business travel by commercial airline. It includes:
- International and domestic flights.
 - Scheduled and unscheduled services.
- 2.3.1.3 See Table 1 in §2.1.2.9 for scope of domestic and international business travel via commercial flights that is reportable to SEAI.

2.3.2 What to report

- 2.3.2.1 Business travel via commercial flights is reported as a list of flight segments.
- 2.3.2.2 If a journey comprises multiple segments, then each segment must be reported separately, e.g. if a person flies from Dublin to Singapore via Amsterdam, then the Dublin-Amsterdam and Amsterdam-Singapore legs should be reported as separate segments. This applies whether the segments are connecting flights or not.
- 2.3.2.3 If more than one person travels on the same flight segment, the segment should be counted separately for each passenger, e.g. if 3 people fly from Dublin to Amsterdam, this should be counted as three flights/segments.
- 2.3.2.4 Public bodies must report the following data for each flight segment:
- Date or year
 - Departure airport
 - Arrival airport
 - Cabin class
 - 'One-way' or 'return'
 - No. passengers
- 2.3.2.5 Public bodies may also report the CO₂ emissions arising from each flight segment, in kgCO₂. This is optional and values reported for this parameter are not used in the calculation of public bodies' emissions from commercial flights. Instead, SEAI calculates the CO₂ emissions from the mandatory data reported for each segment (as listed in §2.3.2.4) and it is this SEAI-calculated value that is counted when determining public bodies' GHG emissions from the segment. Values reported by public bodies can be used for comparison purposes with the SEAI-calculated value.

2.3.3 How to report

2.3.3.1 Public bodies should enter relevant data in one or both of worksheets 3(a) and 3(b) in SEAI's *M&R-2030 Business Travel* reporting spreadsheet:

- Worksheet 3(a) 'segment list' is for reporting flights when public bodies have a list of flight segments by IATA airport code⁷. This sheet is better suited for public bodies that undertake a significant amount of air travel and have access to a list of flight segments undertaken, e.g. via a travel agent.
- Worksheet 3(b) 'manual entry' is for reporting flights when public bodies prefer to select departure and arrival airports from drop-down menus. This sheet may be better suited for public bodies that undertake air travel on a more *ad hoc* basis.

While public bodies can use one or both of worksheets 3(a) and 3(b), it is important that each journey (segment) is reported in only one the worksheets, i.e. the same journey must not be reported in both worksheets.

2.3.3.2 Worksheet 3(a) '**segment list**': public bodies that report flights using worksheet 3(a) must report the following data for each segment on a separate row:

- Date
- From city/airport – select IATA code from drop-down list (alphabetical)
- To city/airport – select IATA code from drop-down list (alphabetical)
- Cabin class– either 'economy', 'premium economy', 'business', 'first' or 'unknown'
- 'One-way' or 'return'
- No. passengers, i.e. the number of passengers that undertook business travel on behalf of the public body on that flight segment on the same date. (In worksheet 3(a), separate rows must be used for repeat journeys on the same segment on different dates.)

Public bodies may also optionally enter CO2 emissions (see §2.3.2.5). There is additional detailed guidance provided at the top of the worksheet.

2.3.3.3 Worksheet 3(b) '**manual entry**': public bodies that report flights using worksheet 3(b) can report multiple journeys on the same route (segment) in a single row. Public bodies must enter the following data in each row:

- Year
- From city/airport – select from drop-down list (Irish airports listed first, then alphabetical)
- To city/airport – select from drop-down list (Irish airports listed first, then alphabetical)
- Cabin class– either 'economy', 'premium economy', 'business', 'first' or 'unknown'
- 'One-way' or 'return'

⁷ An IATA airport code or IATA location identifier is a three-letter code allocated to airports around the world by the International Air Transport Association, e.g. Dublin = 'DUB', Cork = 'ORK', Shannon = 'SNN'.

- No. passenger journeys, i.e. total number of business travel journeys being reported for that flight segment for that year on that worksheet row. (In worksheet 3(b), the same row can be used for repeat journeys on the same segment on different dates.)

Public bodies may also optionally enter CO2 emissions (see §2.3.2.5). There is additional detailed guidance provided at the top of the worksheet.

2.3.3.4 From 2023 onwards, public bodies will be able to report this data via the online M&R system. Data previously reported to SEAI via spreadsheet will be migrated to the online system by SEAI.

2.3.4 Accessing & collating data

2.3.4.1 Public bodies that use travel agents or similar travel services can request all the data required to complete worksheet 3(a) from these service providers.

2.3.4.2 Public bodies that do not use travel agents and do not have flight records that include IATA airport codes can select airports from the drop-down menus in worksheet 3(b) or can look up [IATA airport codes](#) [9] and use worksheet 3(a).

2.3.4.3 Some travel agents and airlines provide values for CO2 emissions attributable to flights. As noted in §2.3.2.5, the reporting of this data is optional.

2.4 Commercial & public transport

2.4.1 Scope

2.4.1.1 This section (§2.4.1) sets out the scope of business travel by commercial & public transport in the context of the M&R-2030 reporting framework. The scope of 'business travel' is set out in §2.1.2.

2.4.1.2 This category of business travel generally involves business travel on public transport services. It includes:

- Services provided by public and private operators.
- Scheduled and unscheduled services.
- All modes of transport (except air), i.e. it includes travel by road, rail and water.

2.4.1.3 The following are excluded from the scope of business travel by commercial & public transport and should not be reported as such:

- Business travel in a vehicle hired by an individual (hire car). This should be reported as business travel by private road vehicle (see §2.2).
- Business travel by commercial flight. This should be reported as business travel by commercial flight (see §2.3).
- Any journey for which the fuel use is reported by the same public body as part of the organisation's energy consumption. This is not reportable as business travel.

2.4.1.4 See Table 1 in §2.1.2.9 for scope of domestic and international business travel by commercial and public transport that is reportable to SEAI.

2.4.2 What to report

2.4.2.1 Business travel by commercial & public transport is reported as total distance travelled in a year, in passenger-kilometres (passenger.km), by mode of transport:

- Road
- Rail
- Ferry

2.4.2.2 If more than one person travels in the same vehicle on the same journey, the journey distance should be counted separately for each passenger, e.g. if 3 people take a 150-km train journey together, the distance should be counted as 3 x 150 km = 450 km.

2.4.2.3 For commercial & public transport **by road**, public bodies must report the total passenger.km travelled in each year, broken down by vehicle type:

- Taxi
- City bus, e.g. Dublin Bus, Go Ahead, Cork City Bus
- Coach, e.g. Bus Éireann, Expressway
- Local bus

- 2.4.2.4 For commercial & public transport **by rail**, public bodies must report the total passenger.km travelled in each year, broken down by type:
- Diesel trains, including all Iarnród Éireann intercity and diesel suburban services
 - Electric, including Dart
 - Light rail & tram, including Luas
 - Unknown rail type

- 2.4.2.5 For commercial & public transport **by ferry**, public bodies must report the total passenger.km travelled in each year, broken down by type:
- Foot passenger
 - Car passenger
 - Unknown passenger type

This subcategory includes all ferry types, including sea ferries, island ferries and river ferries.

- 2.4.2.6 Public bodies can optionally record travel data (passenger.km) in each year for active mobility, broken down by type:
- Walking
 - Bicycle
 - Electric bicycle

This functionality is provided for public bodies' own purposes. SEAI does not envisage using data reported for active mobility for calculating emissions arising from business travel.

2.4.3 Accessing & collating data

- 2.4.3.1 Travel by public transport is often quantified by time or stages, rather than km, so data on passenger.km can be difficult to determine. Mapping and journey planning tools may be useful for working out distances.

- 2.4.3.2 The reporting spreadsheet includes a ready reckoner for rail distances between stations in Ireland.

- 2.4.3.3 There is a trade-off between the level of effort required to gather passenger.km data and the value of the data. Public bodies should focus on gathering robust data for the modes of travel by commercial and public transport that are likely to be most material to their organisation's emissions from business travel. If necessary, public bodies can estimate distances travelled for modes that are less material to their organisation and/or where robust data is unavailable. Public bodies must retain a record of the basis for all estimates, including relevant assumptions and calculations. See also §2.1.6.

2.4.4 How to report

- 2.4.4.1 Public bodies should enter relevant data in worksheet 4 in SEAI's *M&R-2030 Business Travel* reporting spreadsheet. There is additional detailed guidance provided at the top of the worksheet.
- 2.4.4.2 If public bodies undertook no business travel via a specific mode of commercial & public transport in 2021, they should enter 0 in the relevant cell (instead of leaving it blank).
- 2.4.4.3 From 2023 onwards, public bodies will be able to report this data via the online M&R system. Data previously reported to SEAI via spreadsheet will be migrated to the online system by SEAI.

2.5 Key calculations

2.5.1 GHG emissions from business travel

- 2.5.1.1 SEAI is currently finalising the methodology for calculating GHG emissions arising from business travel. The final methodology will incorporate emission factors that will be applied to the distance and flight segment data reported by public bodies.
- 2.5.1.2 The calculation methodology, including relevant emission factors, will be published in due course in an updated version of this document.

GLOSSARY

Business travel: business travel occurs when people travel from one place of work to another place of work as part of their work duties.

Data verification assessment: data verification assessment (DVA) is a key element in SEAI's approach for maintaining data quality. A DVA is an assessment of specific aspect(s) of a PSO's submission via M&R. The PSO's data is evaluated against data acceptability criteria. The outcome from a DVA is a formal classification of the PSO's data submission.

Greenhouse gases: GHGs are the six gases listed in the Kyoto Protocol, i.e. carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) and sulphur hexafluoride (SF₆) [10].

IATA airport code: an IATA airport code or IATA location identifier is a three-letter code allocated to airports around the world by the International Air Transport Association, e.g. Dublin = 'DUB', Cork = 'ORK', Shannon = 'SNN'.

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REVISION HISTORY

The revision history of this document is summarised in Table 3.

Table 3: Document revision history

Document rev	Date	Description of updates incorporated in revision (non-exhaustive)	Superseded
R00	28 February 2022	Methodology for reporting business travel	