



National Social Value Standard

2024 Guidance



The 55 Group (Holdings) Limited

Copyright in the whole and every part of this document belongs to The 55 Group (Holdings) Limited and may not be used, sold, transferred, copied, reproduced (including storing in any medium by electronic means or otherwise) in whole or in part in any manner or form or in or on any media without the prior written consent of The 55 Group (Holdings) Limited. Any unauthorised copying or other unauthorised acts may result in criminal or civil liability.

© Copyright 2024 The 55 Group (Holdings) Limited. ALL RIGHTS RESERVED

Contents

Introduction

Purpose of this document

Context

The SVS definition of social value

Relationship to other terminology

Recent history of social value in the UK

The purpose of SVS

Scope and uses of the framework

Scope

Uses

Principles used

Social Value International (SVI) principles

Overview of the metrics

Monetisation of the metrics

The benefits of monetisation

Navigating monetisation – important considerations

Key steps in the monetisation process

Theory of Change (ToC)

Valuation methodologies

Data sources

Distributional weighting

Inflation

Additionality analysis

Discounting

Job metric valuation example

Metric Details

Employment and economic

Health, training, and skills

Supply chain

Community

Environmental

Categorisation methodology

Economic value explained

Inflation, prices and discounting

Inflation and the year prices relate to

Discounting

Calculating the net present cost

Benefits, costs, and social value ratio

WELLBY impact

Considering overcounting

SROI paper

Regression analysis linking fiscal savings to life satisfaction

List of metrics

Key Metrics

Simplified List

Monetised

Non-monetised

Glossary

Introduction

Purpose of this document

This guide provides an overview of the National Social Value Standard (SVS), which is a measurement framework for the appraisal of social value – at the forecasting, monitoring, and evaluation stages.

The following topics are covered:

- The context around the framework – the recent history of social value in the UK, how the framework defines social value, and the purpose of SVS.
- More details on the framework itself – its scope and uses.
- The principles behind the framework.
- An overview of the metrics – the structure and different types of metrics.
- The monetisation of the metrics – the benefits of monetisation and how SVS approaches it.
- More details on the monetisation approach in each of the metric areas.
- A series of sections on various methodological considerations.
- A list of the metrics.

Context

The SVS definition of social value

There are numerous definitions of social value in circulation, each with its own nuances, ranging from mere differences in terminology to fundamental theories. For instance, the Green Building Council (GBC) identified 24 well-established definitions of social value in build environment projects alone. And this number does not account for the additional definitions from overlapping areas such as ESG (environmental, social and governance), sustainability, CSR (corporate social responsibility), and social impact. This all reflects the fact that social value is still an evolving concept and area.

Social Value UK defines social value as “the quantification of the relative importance that people place on the changes they experience in their lives”, which is a good starting point. Those changes can encompass social, environmental, and economic impacts. To identify true social value, it is crucial to consider both positive and negative impacts. Furthermore, it is important to recognise that these impacts and the methods used to capture them will vary depending on the needs and context of different scenarios and individuals. Therefore, it is essential to tailor the measurement process as much as possible based on available research and data.

Ultimately, social value can be seen as a culmination of factors that contribute to wellbeing in both the present and long term.

Relationship to other terminology

There are many similar terms and labels to social value, which can lead to confusion about what their relationship is. The following provides a summary of some of those terms and their connection to social value.

CSR (corporate social responsibility):

- CSR can be seen as an organisation’s commitment to operate ethically and improve its positive

impacts. For example, by donating to charities, supporting staff to volunteer during work hours, or ethical sourcing.

- It has a similar scope to social value but no official connection – and views vary on how they should relate.
- Social value can however offer a greater opportunity to drive positive change, for example by being embedded more widely across operations and having more sway in influencing organisation-wide decision-making.

ESG (environmental, social and governance):

- ESG refers to a set of standards/non-financial factors used by some investors to evaluate investment risks.
- In recent years the term has become a popular buzzword beyond its original design and been conflated with CSR, sustainability, and social value.
- Although it covers broadly the same areas as social value, it is important to understand that crucially social value is the stakeholder informed view and ESG is the investor view.
- With some exceptions it focuses on the impacts of people and the planet on the investment rather than looking at the impacts of the investment on the world around it (outside in, rather than inside out) – looking at minimising investment risks and maximising returns rather than true sustainable development.
- Other limitations when comparing ESG to social value are that ESG reports at the output and activity level rather than outcomes and impacts, that there is no counter-factual to determine the actual impact, and no proxy valuations or relative importance is shown which makes it difficult to compare outputs.

Sustainability:

- Sustainability is largely interchangeable with social value and whilst social value is sometimes misunderstood as just relating to social impacts, sustainability is often mistaken as being only focused on environmental impacts.
- In fact, they both cover the same three pillars of impact – social, environmental, and economic.

Social impact / impact measurement:

- These are also widely used terms and cover the same scope as social value and sustainability. Some see social value as the quantification of social impact.

The SDGs (Sustainable Development Goals):

- The SDGs were drawn up by the United Nations in 2015 as a collection of objectives to end poverty, protect the planet, and ensure that by 2030 all people enjoy peace and prosperity.
- They are aimed more at a country and government level rather than at businesses and organisations, but are an important framework to align with.

SROI (Social Return on Investment):

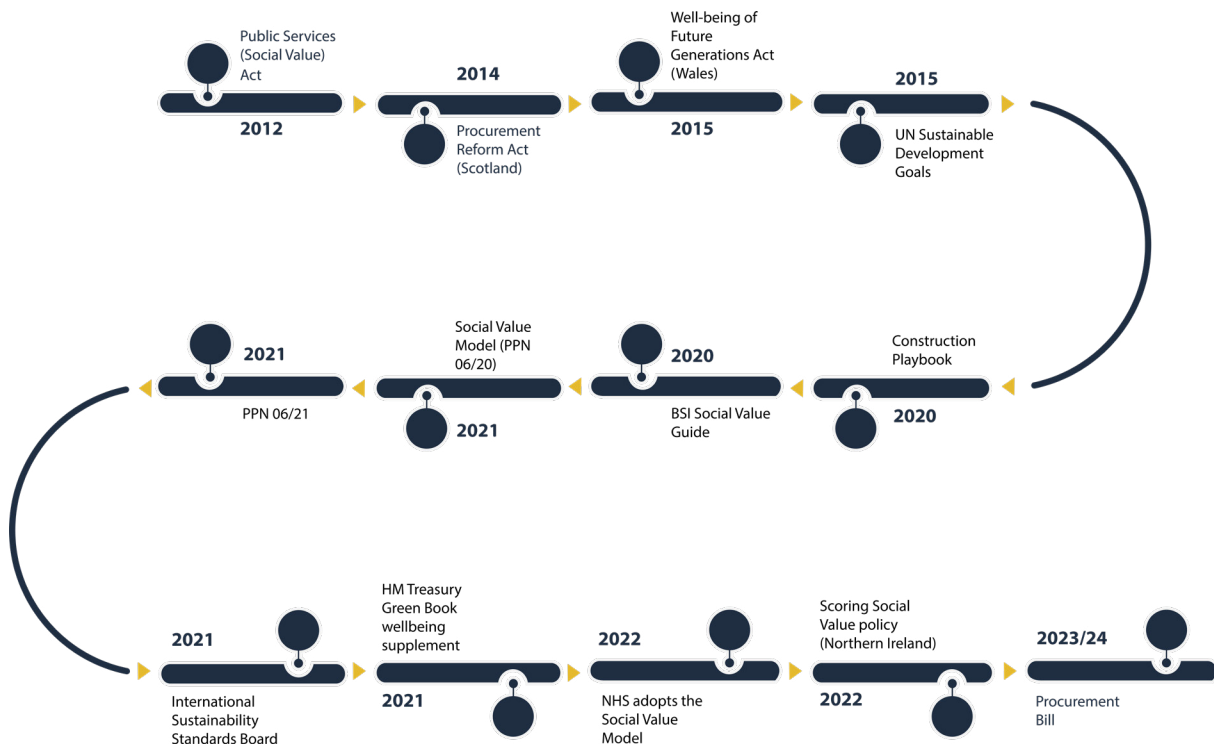
- Some use SROI as an interchangeable term with the concept of social value but it is actually just a specific methodology that can be used to measure and monetise social value, alongside others such as Social Cost-Benefit Analysis (CBA).
- There is a section later on in this guidance document explaining why SVS uses the CBA methodology rather than SROI.

B Corp:

- B Corp is also a concept that features in this space. B Corps are for-profit businesses that meet the highest standards in terms of their social, environmental, and economic impacts.
- They are independently assessed and audited by B Labs against their measurement framework.

Recent history of social value in the UK

Some of the key developments in the last 10 years:



The Public Services (Social Value) Act

- The Act was passed by Parliament in March 2012, and came into force in January 2013.
- It requires individuals who commission public services to consider how they can secure social, economic, and environmental benefits.
- Before they start the procurement process, commissioners are asked to think about whether the services they are going to buy, or the way they are going to buy them, could secure these benefits for their area of stakeholders.
- The Act is a tool to help commissioners get more value for money out of procurement.
- However, the fact it only requires 'consideration' has limited its impact.

The Social Value Model (PPN 06/20)

- Announced in September 2020 and launched in January 2021, the Social Value Model is a government framework which sets out their social value priorities for central government procurement. In April 2022 the NHS created their own version.

- 5 policy themes:
 - COVID-19 recovery.
 - Tackling economic inequality.
 - Promoting equal opportunities.
 - Fighting climate change.
 - Improving wellbeing.
- 52 recommended reporting metrics, all non-monetised.
- A mandatory minimum weighting of 10% for social value at the tender evaluation stage.
- Aims to make it easier for central government departments and the NHS to assess and evaluate the social value offered in tenders and manage what is delivered in contracts – using its buying power to drive greater social value.

The HM Treasury Green Book wellbeing supplement

- In July 2021 HM Treasury released supplementary guidance to the Green Book looking at the consideration of wellbeing as part of the Green Book methodology.
- It included significant developments such as the introduction of the WELLBY (Wellbeing-adjusted Life Year) measure, which is defined as a change in life satisfaction of 1 point on a scale of 0 to 10, affecting one person for one year.
- The supplementary guidance represents the increasing amount of advice and focus on social value appraisal, and the progression towards a more standardised approach – a process that will still take some time to complete.
- The SVS aims to be at the forefront of that journey.

The purpose of SVS

Since 2016 the aim of SVS has been to provide a broad, robust, and accessible measurement framework to help drive greater social value – in the right way. SVS encompasses the following key attributes:

- Broad and versatile scope: SVS is designed to be applicable across various industries and adaptable to a wide range of scenarios.
- Robust approach to monetisation: by focusing on outcomes rather than outputs and employing a rigorous methodology, SVS helps mitigate overclaiming and other potential pitfalls.
- Enhanced accessibility: SVS strives to make social value measurement accessible to all stakeholders, facilitating navigation through this often-complex domain.

Better measurement means better management, and therefore the ability to maximise social value generated with the resources available.

Scope and uses of the framework

Scope

- The framework includes over 1,300 metrics.

- Those metrics cover all pillars of impact – social, environmental, and economic.
- They are grouped into five areas:
 - Employment and economic
 - Health, training, and skills
 - Supply chain
 - Community
 - Environmental
- Sub-categories within metrics enable values to be tailored to different geographical and stakeholder contexts and scenarios.
- SVS is widely adopted by organisations across private, public, and non-profit industries. There are currently over 700 organisations using the framework.

Uses

The SVS measurement framework can be used in a number of ways, and across all forecasting, monitoring, and evaluation stages. Key examples:

- Strategies
 - Organisations use the metrics as part of their social value, sustainability, ESG, CSR or general impact strategies.
 - They are used to help identify goals, initiatives, and targets.
 - The framework is embedded in the governance and measurement process to evaluate progress against those targets, improve accountability, and feed into reporting.
- Business cases and investment decision-making
 - The financial proxy values attached to the metrics are used to compare investment option impacts like-for-like as a common unit, including seeing return on investment ratios.
 - Therefore, improving investment decision-making, building stronger business cases, and ultimately maximising social value.
- Procurement
 - Contracting authorities
 - The metrics can guide contracting authorities in formulating relevant questions for bidders, establishing measurement criteria, and setting targets.
 - And then be used to evaluate and score bids using the like-for-like proxy values.
 - Those metrics can also improve accountability when monitoring and managing supplier social value commitments during the contract.
 - Bidding organisations
 - Bidding organisations use the metrics to effectively demonstrate their social value – clearly communicating those impacts in a monetised form.
 - The framework is also used to set clear commitments and targets and identify the best ways to increase the amount of social value generated.
- Stakeholder communication
 - The common language of money and the ability to consolidate all impacts into a single

tangible figure can significantly improve the communication of an organisation's impact to any variety of stakeholder groups.

- Those can include investors, local communities, employees, suppliers, contracting authorities or customers.

Principles used

Social Value International (SVI) principles

The SVS aligns with SVI's 8 social value principles:

- Principle 1: Involve Stakeholders
 - Inform what gets measured and how this is measured and valued in an account of social value by involving stakeholders.
- Principle 2: Understand What Changes
 - Articulate how change is created and evaluate this through evidence gathered, recognising positive and negative changes as well as those that are intended and unintended.
- Principle 3: Value the Things That Matter
 - Making decisions about allocating resources between different options needs to recognise the values of stakeholders. Value refers to the relative importance of different outcomes. It is informed by stakeholders' preferences.
- Principle 4: Only Include What is Material
 - Establish the boundaries of what information and evidence must be included in an account of value to give a true and fair picture, and one that is based on the evidence from stakeholders so decisions taken focus on the changes that matter.
- Principle 5: Do Not Overclaim
 - Only claim the value that activities are responsible for creating.
- Principle 6: Be Transparent
 - Demonstrate the basis on which the analysis may be considered accurate, honest and show that it will be reported to and discussed with stakeholders.
- Principle 7: Verify the Result
 - Ensure appropriate verification of results in line with the decisions being supported. In cases where results are being reported to external audiences and/or are supporting significant decisions, independent assurance is required.
- Principle 8: Be Responsive
 - Pursue optimum social value based on decision making that is timely and supported by appropriate accounting and reporting.

Overview of the metrics

The National Social Value Standard (SVS) framework contains over 1,300 metrics for users to measure their social value with.

- Metrics: a measurement of value, which can be monetised or non-monetised. An alternative way of describing metrics could be indicator.
- Monetised metrics: monetising social value is the process of calculating an estimate of the net impacts to society from an intervention. The financial value is used to represent the relative importance of that change to those impacted. It does not show an actual financial return. See the monetisation section below for more details.
- Non-monetised metrics: metrics which are quantified but do not have a monetary value attached to them.

SVS includes both monetised and non-monetised metrics, with the majority of metrics being monetised. The framework also integrates other models, including the non-monetised Social Value Model and Good Business Charter questionnaire. Additionally, SVS aligns with other frameworks such as the SDGs and Four Capitals.

The metrics cover all social, environmental, and economic pillars, which form the foundation of social value.

- Social: these are impacts on individual or community wellbeing. For example, the change in life satisfaction to an individual after moving from unemployment to employment.
- Environmental: refers to impacts that directly relate to the environment, such as the level of carbon emissions or biodiversity impacts.
- Economic: impacts on public spending or economic output and productivity.

The metrics are grouped into five key areas:

- Employment and economic.
- Health, training, and skills.
- Supply chain.
- Community.
- Environmental.

It is important to support the use of the framework's metrics with the appropriate evidence where possible.

- That evidence could include for example:
 - Anonymised workforce data.
 - Carbon footprint data/certifications.
 - Evidence of events/initiatives.
 - Pictures and testimonials.
 - Training qualifications.
- Different types of supporting materials could be recorded at each of the forecast, monitoring, and evaluation stages.

Please note that there will be double count risks in the use of the metrics.

- As part of mitigating any overclaiming of social value, it is important that impacts are not counted twice against multiple metrics. Particularly when it comes to monetised metrics, as the value is aggregated.
- There are cases where multiple metrics could be appropriate for the same impact and a decision has to be made on which to choose. The descriptions for each metric highlight where there are potential double count risks. Some examples:
 - For instance, someone on an apprenticeship should only be recorded (using FTEs) using the apprenticeship metric. They should not also be counted using the job metric. In addition, the official training that comes as part of the apprenticeship should not be counted separately in a training metric unless it goes beyond the apprenticeship scope.
 - If, for example, a health intervention has an element of both meditation and yoga, the health-related metric that should be selected to capture this intervention should be the one that most closely aligns, rather than trying to split the impacts between different health interventions.
 - In terms of training, there are multiple training metrics, some capture the interventions through hours involved and others look at types of official qualifications achieved. One of these should be selected, rather than recording both the hours involved and the qualification achieved.

Monetisation of the metrics

The benefits of monetisation

- Identification of the impact:
 - The overall causal impact of interventions can be estimated. Rather than only looking at outputs and the fact an organisation employs people, the monetisation process can identify the actual impacts of that employment (for example – the impact on public spending, economic output, and individual wellbeing).
 - When done correctly, it can estimate the causal relationships and what the net impact of that specific intervention was. This includes considering counterfactual scenarios by using additionality analysis methods such as deadweight assessment, applying geographical and marginal utility of income weightings, and adjusting for inflation and social discount rates.
- Effective communication tool:
 - Monetisation uses a common language that resonates with various stakeholders, including local communities, employees, investors, customers, and contracting authorities. It offers an intuitive sense of scale and understanding.
 - Furthermore, it facilitates broader discussions by involving stakeholders who may not possess specialised expertise.
- Improved decision-making:
 - By translating diverse impacts into £s it enables like-for-like comparisons and therefore the optimisation of social value.
 - For instance, when evaluating investment options in the private sector the broad social value impacts can be assessed in conjunction with the conventional financial analysis focused on net profits. For the public and non-profit sectors, quantifying those impacts can directly inform their decision-making process on the greatest societal impact.

- Similarly, it aids in the comparison and scoring of bids during the procurement process.
- Greater accountability:
 - Monetisation supports more effective monitoring of initiatives and commitments, facilitating accountability for both suppliers and internal operations – traditionally a challenging area.

Navigating monetisation – important considerations

If monetisation isn't approached in a robust enough manner, then it won't stand up to increasing stakeholder scrutiny and can lead to misleading figures and overclaiming of impacts. It requires the right expertise and use of the latest guidance and research. Furthermore, one must recognise that the social value landscape is still maturing and developing. Therefore, continual adaptation is integral as data quality improves and new thinking emerges.

There is, however, already enough guidance and consensus available that social value frameworks should be fulfilling the following criteria as a minimum:

- Qualified team
 - Qualified social value economists with a range of private and public sector experience.
 - An independent steering/assurance committee.
- Comprehensive scope
 - Covering all areas of social value – from employment and supply chain through to community, environment, health, training, and skills.
- Tailored approach
 - Metrics and valuations tailored to key contexts such as location, duration, employment history, and individual characteristics.
- Methodological rigour
 - A Social Cost-Benefit Analysis (CBA) approach, with HM Treasury Green Book alignment and publicly accessible methodology materials.
- Robust analysis
 - Metrics and valuations reviewed and updated annually.
 - Valuations based on impacts rather than inputs and include negative impacts.
 - Detailed additionality analysis conducted – deadweight, displacement, attribution, geographical distribution, marginal utility of income, optimism bias, duration, drop-off, inflation, and discounting.

Key steps in the monetisation process

1. Identifying impacts
 - a. Conducting qualitative research to identify the social, environmental, or economic outcomes stemming from specific interventions and changes.
 - b. Most metrics encompass multiple impacts grouped together, with each of their individual valuations aggregated.
2. Assessing methodologies
 - a. Evaluating the most robust valuation methodology tailored to each impact and context.
3. Finding the data
 - a. Collating the highest quality data available to support each valuation approach.

- b. A lack of quality data being available can result in a change of valuation methodology or it being judged that an outcome cannot currently be robustly monetised.
- 4. Applying distributional weighting, inflation, additionality analysis, and discounting
 - a. The values are adjusted using a range of analytical techniques to ensure the value is an estimate of the causal impact. In addition, making sure the value relates to a specific period and discounting is applied to future benefits.

The sections below expand on these steps.

Theory of Change (ToC)

The theory of change model (similar to a logic model) is the connection between inputs and impacts and looks at the causal relationships between each element. In the social value context this is relevant to both the measurement approach and what data inputs are required by users of SVS.

Below is one way of defining the ToC of social impact, which is a social researcher-based model. There are different variations of this with different terminology, and models with more/less levels. The important factor here is understanding broadly where something sits along this causal chain. Also note that in economic terminology it would be common to use 'impact' to describe what has been caused by the intervention, which below is also referred to as an 'outcome'.

- Inputs
 - What is used - resources invested in the intervention.
 - For example, the facilities, equipment, staffing, and funding required to deliver a training programme.
- Activities
 - What is done – actions completed to deliver the intervention.
 - For example, the set up and delivery of a training programme for a group of stakeholders.
- Outputs
 - What is produced – the tangible products which result from the intervention.
 - For example, 10 training sessions, 100 stakeholders completing training.
- Outcomes
 - What is achieved – the change stakeholders experience as a result of the intervention.
 - For example, an increase in self-esteem and purpose and therefore wellbeing for stakeholders who completed training, as well as an improvement in their earning potential and therefore economic output.
- Impacts
 - What is it for – the longer term and broader consequences of the intervention that derive from an accumulation of outcomes.
 - For example, long term and sustained wellbeing impacts on stakeholders, contributing towards closing a national skills gap, or impacting wider societal aspects such as wealth or regional inequality.

In terms of measurement, the ToC model demonstrates the importance of trying to monetise at the outcome or impact stage where possible. By identifying these cause-and-effect elements it improves the effectiveness of measuring and evaluating the impact interventions and changes have. Therefore, monetising the impact is preferable to the input or output as it leads to a greater representation of the full consequences of the intervention. Where this cannot be achieved robustly, input or output values

can be used but are often limited to just equating costs to benefits at a one-to-one ratio. The National Social Value Standard has managed to monetise the vast majority of its values at the impact stage.

In terms of the data inputs required by users, metrics can be designed to allow users to input at different stages of the ToC model. User inputs can affect the quality of the valuation. For instance, where a metric is defined such that a user inputs data at the input level, this limits the type of valuation that can be created and often leads to a 1 for 1 input to value ratio. Where SVS does have metrics that require user data at the input level, this is because of the need to cover a broad set of outcomes due to a lack of specifics on the intervention or general research available.

Another consideration is how having the user input too far along the ToC model can also affect the valuation quality. SVS has most user inputs at the activity/output level. This finds the balance between the data inputs being more accessible for users whilst still providing enough information for robust measurements. Where data inputs are required at the impact level from users, such as asking for fiscal savings or specific health changes, it can result in an unrealistic input for a typical user to have access to. Which can lead to either inaccurate estimates from users on what those impacts may have been, and risk overclaiming, or putting the burden on them to conduct in-depth research.

Valuation methodologies

SVS employs a Social Cost-Benefit Analysis (CBA) approach, in accordance with the HM Treasury Green Book guidance, to develop values for the framework's metrics. This approach to economic valuation is widely accepted and has evolved over more than a century. SVS applies a more modern version which attempts to value all the impacts that matter instead of only considering the big-ticket items, something that is crucial when CBA is being used in the social value context. Within the CBA methodology, a range of valuation techniques are used to develop valuations tailored to each specific context. They include:

- Market prices
 - Prices from the relevant market or a closely comparable market.
 - For example, using transferable prices or public spending.
- Revealed preference
 - Techniques which involve inferring the implicit value placed on a good by people by examining their behaviour in a similar or related market.
 - For example, using hedonic pricing or the travel cost method.
- Stated preference
 - Research studies using surveys to learn how much people value something, and their willingness to pay for or accept changes.
 - For example, using willingness to pay (WTP) or willingness to accept (WTA).
- Subjective wellbeing
 - Use of direct wellbeing-based responses to estimate relative value of non-market goods.
 - For example, life satisfaction data or WELLBYs.

Data sources

The data sources vary between valuation based on the requirements of the methodology and the robust data available. They may encompass a combination of the following categories:

- Academic literature
 - For example, life satisfaction or QALY (quality-adjusted life-year) studies.

- Public sector reports
 - For example, the Office for National Statistics' (ONS) median wage data or the UK Data Service surveys.
- Non-profit and industry research
 - For example, WRAP (Waste & Resources Action Programme) or the Centre for Mental Health.
- Internal research
 - For example, conducting detailed regression analysis using Understanding Society survey data.

Distributional weighting

Distributional analysis is key to accounting for how costs and benefits are distributed differently across different stakeholder groups. This is achieved by applying distributional weights, aligned with Green Book guidance:

- Geographical and income level weighting
 - Takes into account that the value of an additional pound of income is higher for a low-income recipient and lower for a high-income recipient.
 - This is based on the economic principle of diminishing marginal utility where the satisfaction individuals derive from an additional unit of a good or service can diminish as more units are acquired or consumed.
 - Where metrics can sensibly be assigned to a group of people, SVS allows tailoring to the group that is impacted. Further details on this can be found in later sections.

Inflation

SVS applies the HM Treasury Green Book recommended analytical steps, including accounting for inflation:

- Inflation is the impact of the value of money declining over time (on average) and therefore average prices rising. The framework takes account of inflation by adjusting the base prices to the relevant base year of valuation.

Additionality analysis

Understanding the net or causal impact is an important part of ensuring the most robust, accurate and conservative estimate has been made. The analysis the SVS includes is not applied uniformly across all metrics. For example, in most cases, it is assumed that the attribution of the organisation is 100%, in this way the organisation can adjust their input directly if they do not believe this to be the case. Displacement is also not relevant when the deadweight is applied from a wider UK perspective rather than a local perspective. Factors that could be included within the SVS analysis:

- Deadweight
 - Allowing for outcomes that would have taken place without the intervention, comparing with business as usual (BAU) or the 'do nothing' scenario.
- Duration
 - The duration of the outcomes resulting from interventions, these can be different to the duration of the intervention itself.
- Drop-off

- Where the impact of interventions that last more than one year can reduce over time, for example at 10% a year.
- Optimism bias
 - Applying best practice adjustments for the proven risk of appraisers being too optimistic in their analysis.
- Attribution
 - Taking into account the impact other organisations or stakeholders could have had in contributing to the social value generated.
- Displacement
 - The degree to which an increase in social value is offset by reductions elsewhere, for example where the impact of someone being employed in a specific area stops someone being hired in a neighbouring area.

As an example, a business has introduced an intervention where they provide fruit to their employees weekly.

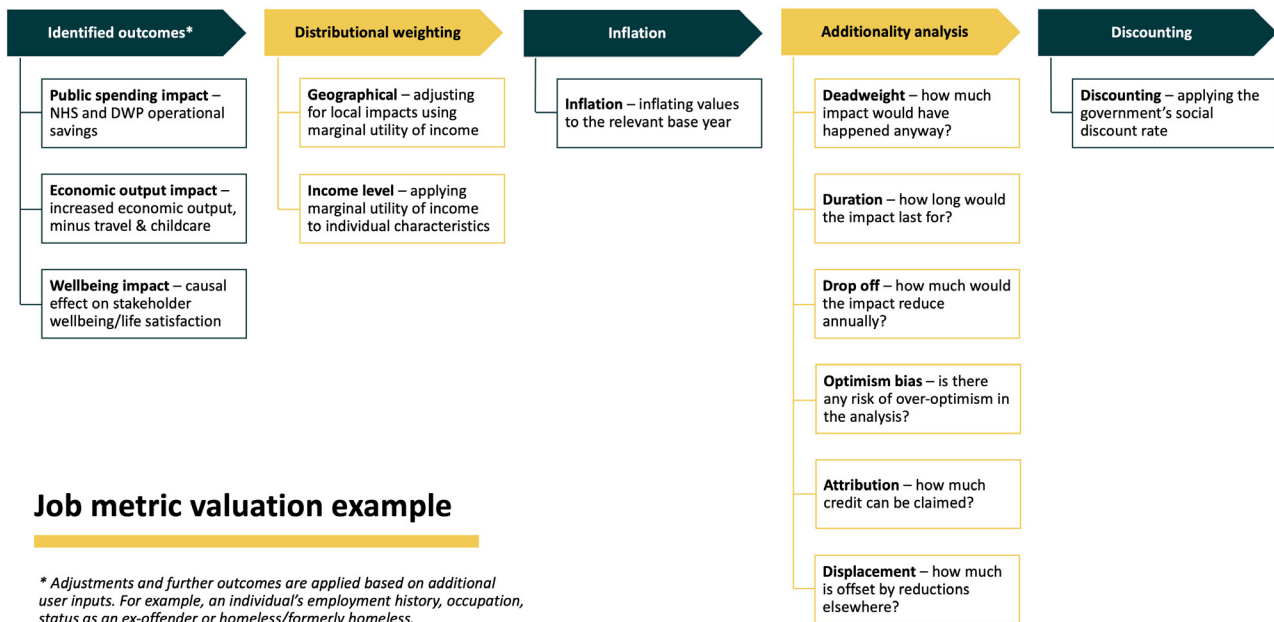
- Would this person have eaten fruit anyway? (deadweight)
- How long will the fruit be provided for? (duration of input). How long will the impact last post the intervention stopping? (duration of impact)
- If the impacts experienced by that individual extend beyond a year, do they start to have less of an effect over time? (drop-off)
- Is there a potential risk that, where estimates were developed due to data limitations, the analysis might have been overly optimistic? Would it be advisable to apply an adjustment based on research on the impact of optimism bias in other analyses on average? (optimism bias)
- Was the business directly responsible for supplying the fruit? (attribution)
- Has the person now eating more fruit stopped people in an adjacent neighbourhood from eating as much fruit? (displacement)

Discounting

SVS applies the HM Treasury Green Book recommended analytical steps, including discounting:

- Discounting is a technique that converts future values occurring over different periods of time to a present value. The framework uses the relevant social discount rates recommended by the HM Treasury Green Book.

Job metric valuation example



Metric details

This section adds further details on the SVS metric groupings in order to give a greater idea of the methodological process used. Each section is outlined and provides details into the inputs, impacts, duration (if applicable), along with the additionality analysis applied to the relevant metric area. This ensures that users of the guidance have a better understanding of how social value is calculated through these metrics by following the various stages of the approach.

Employment and economic

Jobs

The framework takes into account different employment statuses in a simplified format, as well as the nuances of better-quality employment and the value of higher paid jobs, rather than just jobs. Users also have the option to add additional inputs around occupation, geography, or even the specific median wage itself, further detail below.

Inputs

Employment history options:

Option 1: default option. This value will be based on assuming the person who is employed is either continuously employed or was previously employed.

Option 2: previously unemployed when hired in the last 6 months.

Option 3: previously long-term unemployed when hired in the last 6 months.

Option 4: employment history unknown when hired in the last 6 months.

Salary estimation options:

Option 1: default option. This option just bases the salary off the median FTE based salary in the UK.

Option 2: provide occupation and/or region. This allows us to give a better estimate based on statistics in the UK of FTEs in the occupation and region.

Option 3: specifically provide the median full time equivalised salary.

Job metric characteristics

- Homeless or formerly homeless (yes/no).
- Ex-offender (yes/no).
- Paid internship, work trial or placement (yes/no).
- Unpaid internship, work trial or placement (yes/no).

All the above would be defaulted to 'no', whereby users can effectively skip this detail when not relevant.

The characteristic options will also be available within the jobs section which will allow for a group marginal utility of income to be estimated. This weighting is then applied to those outcomes which have an individual focus.

Impacts

- Fiscal savings: there is a fiscal reduction in spending which comes from the transition to employment from not being employed. This does not include transfers such as taxes or subsidies and included is the gross income impact of employment.
- Income from employment: this will be more accurate depending on the level of details provided.
- Wellbeing: this is the wellbeing component which does not include the increase in income from becoming employed, it only includes the component of the improvement in wellbeing associated with the change in employment status.
- Other outcomes: there are other outcomes which are specifically related to either 'formerly homeless' or 'ex-offenders'.

Additionality analysis

- Deadweight: in this case, considering the percentage of the population already employed. More specifically, SVS takes account of the percentage of the population that would represent FTEs. This counterfactual represents what percentage of the population would be full time equivalent. The SVS makes use of published ONS data for this calculation.
- Optimism bias: a standard amount of 4.2% is deducted as per all metrics to ensure the SVS is being more conservative and to take account of optimism bias. This is based on research of what optimism bias is in usual valuations.
- Duration: the SVS will allow for employment duration to be extended less than or greater than a year but, in most cases, if this is examining social value in a particular year then the user would leave the duration set to 12 months for the number of FTEs expected over this 12-month period on average.

Apprenticeships

In general, the apprenticeships section follows the same flow of information as jobs, so please refer to the jobs section first. The main differences to highlight between apprenticeship valuation and jobs are:

- The income component will have a lower starting value due to the average apprentice having lower salaries in general.
- Based on reliable government research, SVS includes estimates of what different levels of NVQ will impact on the lifetime earnings of apprentices. This lifetime value is included in a way that it links directly to the duration of the length of the apprenticeship and completion. For instance, a 4-year apprenticeship, completing 2 years will mean that the SVS will estimate this at ½ the value of the

increase in lifetime earnings.

- More individuals in apprenticeships will lead to reductions in government expenditure associated with higher levels of education due to being more likely to be employed. The impact of being employed during this period is also taken account of in fiscal savings.

Additionality analysis

- The employment components of the values use the same additionality as jobs. For the distinct apprenticeship impacts a counterfactual is established which is based on the percentage of the average population who are likely to hold that level of qualification already. In this way, the additional education clearly takes account of the likelihood of someone reaching this achievement in their lifetime.

Gross operating surplus (previously social value from profit)

Input

- The input is the number of FTEs in the reporting period. The option to change the sector directly in employment and apprenticeships will also help derive the estimate. These extra inputs should be used to create a more precise estimate.

Impact

- The impact is an income based economic impact. The calculation uses nationally published statistical data and calculates an estimate of the gross operating surplus based on FTEs, the sector, and the total reporting period. As a measure this complements with the SVS's income-based model of counting economic value. Having an income-based model allows the framework to value employment without overcounting.

Additionality analysis

- In order to ensure the SVS is estimating the net economic impact, the marginal utility of income of owners is applied in the weighted estimate. Also adjusted for is an organisation existing in a market which their slack, if they did not exist, would be partly taken by other organisations. Therefore, the SVS makes a reasonable adjustment based on this, applying a sensible estimate from research.

Job quality

There are many categories within job quality which can be selected as 'positive' or 'negative'. The options are:

- Able to work from home
- Job is dangerous
- Job security
- Level of autonomy
- Not worried about work
- Opportunities for promotion
- Overworked
- Supportive co-workers
- Time pressure
- Variety in work
- Leisure time

Input

- Similar to other options within SVS, users can record a standard metric or input more details which then tailors the specific marginal utility of income of the group, or individual specified.

Impacts

- Wellbeing impact: using the WELLBY methodology from the HM Treasury Green Book, job-related impacts are converted into monetised values. The research applied could be either external academic research, published government research or internal in-depth regression analysis. The research in all cases will be focused on isolating the impact of different variables on life satisfaction.
- An outcome includes the reduction in health expenditure from the government, associated with improved health and linked to the improvement in wellbeing. See distinct section in the methodology for this.

Additionality analysis

- In this case, SVS applies a simple deadweight analysis based on the percentage of people that already are or are not doing/feeling this way. For instance, 49.14% of stakeholders may already have some ability to work from home. If, for example, a business has 500 people who work from home some of the time, they can therefore count 500 people as being able to work home and the value calculated adjusted for roughly half of people would already be expected to work from home.

Duration

- The duration can be completely adjusted to take account of the length the user would expect to maintain everyone with that job quality. This comes down the reporting period of the overall report. If, for instance, the user is reporting on a yearly basis, then keeping it to a year is sensible.

Health, training, and skills

Stakeholder engagement (hourly)

Input

- The number of hours input from people representing the organisation. These hours should be paid by the organisation reporting the social value.

Impacts

- The member of staff who is engaging has benefited from increased networking or other forms of stakeholder engagement, for the time they are doing it.
- The benefits of engaging with the community also bring external benefits and are assumed to be equivalent to the time put into the activity.

Additionality analysis

- Due to most of the cause being down to the organisation in this case, a standard deadweight value is applied along with the standard optimism bias.

Careers advice or guidance

Input

- The number of hours of unique careers advice provided per stakeholder.

Impact

- The impact relates to increased earnings estimated in a longitudinal study which identified the impact directly of careers advice on earnings. The impact is then applied over a reasonable time with sensible adjustments made, such as drop off included to take account of the diminishing impact over time.

Additionality analysis

- The additionality in this case is high due to national statistics suggesting most people by the time they are 18 are likely to remember having careers information and guidance sessions. Therefore, it is estimated that the net impact is far lower than the gross impact.

Site visit (hourly)

Input

- The input is the number of staff hours invested into a scheduled visit to a work site by school children or anyone who benefits from it in terms of education or employability.

Impact

- Wellbeing impact: there is an educational impact from the experiences gained during the site visit such as educational content, knowledge acquisition and skill development. There are also networking opportunities or connections that could benefit stakeholders in career development.

Additionality analysis

- Due to most of the cause being down to the organisation, SVS applies a standard deadweight value along with the standard optimism bias.

Mentoring relationship

This metric captures both the 'mentor' and 'mentee' relationship. This will make it easier to record the value attached to mentoring within one metric.

Impacts

- Wellbeing impact: for mentee and mentor. This captures the improvement in wellbeing across several studies and averages the findings of those published peer reviewed studies. This does include a small component of a benefit to the mentor as well, which is an altruistic type of benefit.
- Fiscal savings: the SVS valuation also includes a reduction in fiscal spending associated with reduced in-patients, out-patients, and doctor visits. See methodology section for more information.

Additionality analysis

- From published mentoring statistics, it is known that roughly 37% of workers have a mentor. Therefore, in establishing new mentoring relationships, this percentage is netted off to take account of mentoring relationships one would expect.

Duration

- This metric, like others, allows the user to adjust the duration of the impact which would default to a year but one can also adjust this and the monetised value generated will relate to the length of the duration of the relationship.

Training (Level 2, 3, 4+)

Input

- The input relates to the number of people who have achieved a certain level of training or are expected to if forecasting. In this case, it would be forecasting when they are expected to finish the

training.

Categories

- The options are Level 2, Level 3, and Level 4+. This is alongside the optional tailoring of who is doing the training as well.

Impacts

- Lifetime earnings: the impacts included in this SVS valuation are only lifetime value of earnings increase that can be achieved by having the relevant levels of education compared to normal. This is based on publicly available government evaluations.
- Fiscal savings: associated with increased earnings.

Additionality analysis

- The SVS takes into account the amount of people that already have at least the minimum level of education attached to each level of educational attainment. In this way, it offsets by taking account of the percentage of people that would be expected to reach that level of educational attainment already.

Training (hourly)

This option uses the value from Level 2 training and works back to an hourly figure based on the average time spent doing a Level 2 qualification. The reason for the lower level is that it is unclear what this training is and is more likely to be of a bespoke, one-off nature. Therefore, the SVS doesn't use the high attribution one would take off Level 2 but rather uses the Level 3 additionality to be more reasonable about whether people would have done similar training anyway.

Eating Fruit

Input

- Total number of stakeholders who have consumed fruit due to the reporting organisation. The duration should also be altered to take account of the length of intervention up to the length of the reporting period.

Impacts

- Wellbeing impact: statistical methods are used to understand the impact of the wellbeing difference between a group of people who eat fruit and people who don't.
- Fiscal savings: due to improved health and wellbeing there is a reduction in government health expenditure associated with the improvement.

Additionality analysis

- The counterfactual takes account of the number of people who would normally eat fruit at least once a week. This percentage is retrieved from Understanding Society survey.

Duration

- Like other interventions it is necessary to adjust the duration of the intervention. If, for instance, fruit is provided to staff for one month then the duration should be adjusted to a month accordingly.

Sleep

Input

- The number of people who consider themselves to have 'good sleep', which can be counted when linked to an intervention directly.

Impacts

- Wellbeing impact: using the WELLBY measure, there is an associated life satisfaction improvement from someone improving the quality of their sleep.
- Fiscal savings: the associated improvement in health and wellbeing also reduces health expenditure of government. See relevant section for more details.

Additionality analysis

- The deadweight analysis applied by taking the impact of offsetting the percentage of people who already get good sleep. In this way there is no overclaiming for the impact of those who already sleep well.

Duration

- The duration can be adjusted by the user to account for how long the intervention lasted for. If the intervention was over a year, the metric will default to a year but otherwise it can be adjusted accordingly.

Health interventions

This section of metrics in the SVS are constructed in a way that the input is the number of stakeholders who are part of the intervention and the duration of the intervention. The definition should be taken note of as the value the estimate is made around will often specify the number of hours each week. In which case, the user can adjust the base value of units proportionately to take account of a difference in hours per week of the intervention to what the specific research is based on.

Input and duration

- The number of people who take part in such interventions. The value is normally based on a certain amount of time per week and the duration will need to be adjusted to take account of the length of the intervention.

Impacts

- Wellbeing impact: the WELLBY is used. The health impacts will have estimates based on the impact on wellbeing in all cases. In some cases, they are linked to wellbeing from other outcomes such as an improvement in mental health. It is important to note that in some of the health interventions the evidence suggests either a negative or zero impact. In these cases, the value is assumed to be zero because it is logical to assume the effort involved in trying to do something positive should not be a negative, however evidence currently suggests this intervention isn't effective but understanding this is an important piece of information to gather for organisations.
- Fiscal impact: the fiscal impact is based on the reduction in health spending required based on someone being healthier generally due to having better wellbeing and associated health benefits. See relevant methodology section for more details.

Additionality analysis

- The impacts are reduced to take account of the causal impact of health interventions. In this case, the percentage of the population who do not have mental health problems is applied.

Loneliness

Input and duration

- Reduction in loneliness per person because of a specific intervention. This could be in a community or within a workforce. This is assuming a point shift in a 5-point scale on loneliness.

Impacts

- Wellbeing impact: utilising the WELLBY measure. The associated improvement in wellbeing from being less lonely.
- Fiscal savings: from the associated improvement mental health and wellbeing. This reduces government expenditure on health. See relevant section for more details.

Additionality analysis

- Based on data from the nationally published Understanding Society survey, a percentage of the population report hardly ever or never feeling lonely.

Social isolation

Input and duration

- This intervention is based on someone moving from being socially isolated some of the time or often to hardly ever or never. The duration, like similar interventions, will need to be adjusted based on how long the intervention happened for.

Impacts

- Wellbeing impact: improvement associated with a reduction in social isolation. Using research to understand the impact of changes in social isolation on life satisfaction.
- Fiscal savings: due to wellbeing improvement, there is also an associated reduction in government fiscal spending.

Additionality analysis

- Using data from Understanding Society national survey, the percentage of people who are hardly ever or never lonely is applied. This is utilised to estimate a sensible reduction in value.

Health and safety

Input and duration

- This intervention is based on a reduction in lives lost or injury incidents. Another option for this metric is it can be used by examining the organisation data compared to industry statistics to show the difference between expected lives lost or injuries and reported lives lost or injuries. The duration, like similar interventions, will need to be adjusted based on how long the intervention happened for.

Impacts

- Wellbeing impact: improvement associated with a reduction in lives lost and/or injuries.
- Fiscal savings: there is a reduction in health spending associated with having health related incidents.
- Economic output: there is a loss of economic output on average from individuals being unable to work due to incidents.

Additionality analysis

- The deadweight applies the likelihood of a worker experiencing one of these events in a year.

Youth – Improvement in SDQ score

Input and duration

- The input is the number of SDQ points in total that have increased. They can be summed across multiple children. The duration can be adjusted to how long the intervention lasted.

Impacts

- Wellbeing impact: improvement associated with an improvement in SDQ score.
- Fiscal savings: due to the wellbeing improvement, there is also an associated reduction in government fiscal spending.

Additional analysis

- The adjustment made accounts for the fact only a small percentage of youth and children have high or very high difficulties, based on SDQ published percentages.

Youth – Social media usage reduced on weekdays

Input and duration

- The input is the number of stakeholders that have reduced their social media usage on weekdays. The duration can be adjusted based on how long the intervention lasts for overall.

Impacts

- Wellbeing impact: improvement associated with a reduction in social media usage. Considering how social media usage reductions improve life satisfaction.
- Fiscal savings: due to the wellbeing improvement, there is also an associated reduction in government fiscal spending.

Additional analysis

- The percentage of the population who heavily use social media on weekdays is taken into account.

Youth – Happy with appearance

Input and duration

- The input relates to the number of stakeholders that have had an improvement of at least 1 point in a 7-point scale on their appearance. Duration should be adjusted to reflect the length of the intervention.

Impacts

- Wellbeing impact: improvement associated with a 1-point increase in happiness with appearance.
- Fiscal savings: due to the wellbeing improvement, there is also an associated reduction in government fiscal spending.

Additionality analysis

- Those that are happy or very happy already with their appearance is taken into account. In this case, there is very little benefit from improvement for them.

Youth – Happy with family/friends

Input and duration

- The input is the number of stakeholders who have an improvement in their happiness with family or friends (two separate metrics) on a 7-point scale. The duration should be adjusted to reflect the length of the intervention.

Impacts

- Wellbeing impact: improvement associated with a 1-point increase in happiness with friends or family.

- Fiscal savings: due to the wellbeing improvement, there is also an associated reduction in government fiscal spending.

Additionality analysis

- Takes account of those that are already happy or very happy with their friends or family.

Youth – Happy with schoolwork or with the school you go to

Input and duration

- The input is the number of stakeholders who are now happy with either their schoolwork or the school they go to (two separate metrics), in a 7-point scale. The duration should be adjusted to reflect the length of the intervention.

Impacts

- Wellbeing impact: improvement associated with a 1-point increase in happiness with schoolwork or with school one goes to.
- Fiscal savings: due to the wellbeing improvement, there is also an associated reduction in government fiscal spending.

Additionality analysis

- This reflects those already happy with their schoolwork or the school they go to.

Supply chain

Small business/non-profit support (hourly)

Input

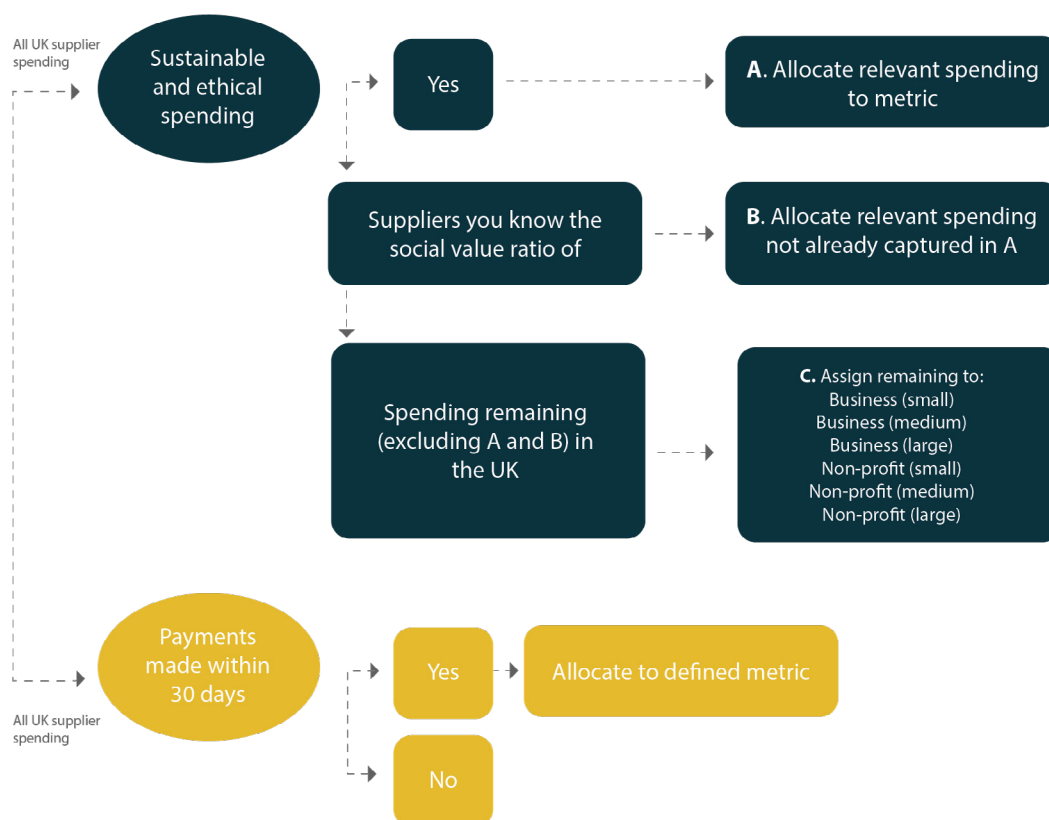
- The input is based on the number of hours input by staff.

Impact

- The benefit of the support is based off the input time of all participants and valuing their time. This is because of a lack of good quality evidence to create a robust metric and in which case one would revert to the least preferred method which is using an input value.

Additionality analysis

- Due to this solely being an input of time-based valuation, additionality analysis has not been applied other than to take off a small percentage to ensure this is not part of the valuation. It is likely the true value could well be higher than the input-based valuation as the benefit is not being directly measured.



Supply chain spending – Social value and ethical considerations integral to spending decision

Input

- Spending in the supply chain which has been made with a specific focus on sustainability or ethics.

Impact

- The value is based on robust academically published research which demonstrates that there is a larger improvement in economic productivity when spending is made based on sustainability and ethics.

Additionality analysis

- Due to the net impact already being estimated in the analysis, there is no need to take a reduction in additionality other than the standard reduction to account for optimism bias.

Supply chain spending – small/medium/large business/non-profit (specific categories or manual input)

Input (normal/specific categories)

- The input for all the other supply chain spending is based on the spending in the UK which fits into each category (small/medium/large) which does not have a particular focus on sustainability or ethics.

Input (manual)

- This has two inputs, with the additional input being the social value ratio of the particular supplier, which is then combined with the spending of the particular supplier.

Impact

- There are various options based on the type of business and size. This is used to estimate the average social value that would be generated by the business downstream. A very small portion of this is then attributed to the business that has done the spending, with the business who generated the social value given most of the credit.

Additionality analysis

- The attribution taken off is very high to take account of the business that generates the social value should be given most of the credit. SVS also takes off a standard deadweight to take account of the organisation existing within a market dynamic.

Supply chain spending - Payments made within 30 days

Input

- The input, similar to others in supply chain metrics, is the amount spent in the supply chain with the inbuilt assumption that payment is made within 30 days. This can be counted additionally to where one might count other supply chain spending because it specifically looks at the benefits of paying early.

Impact

- The impact relates to the time value of money which can be counted on average between the business and the supplier. The value of the time used is the official penalty which is frequently not charged due to businesses wanting to not damage relationships, but applied is the official legal penalty essentially for late payments which takes account of interest and charges accrued.

Additionality analysis

- For the additionality analysis, two similar types of estimates which act as different ways of approximating the deadweight have been combined, in this case an average of two different estimates was taken. The calculation at first combines two percentages together to get businesses who know how to do everything and then can. Another estimate is also used which is the percentage of businesses who are worried about chasing payments. By averaging these last two different percentages together gives us a reasonable estimate of deadweight to apply.

Community

Removing waste from coast

Input

- This metric has two inputs, the number of hours and the tonnes of waste estimated to be removed. This metric is specifically for volunteering where the focus is on removing waste from coastal areas, such as beaches.

Impacts

- Wellbeing impact: there is a wellbeing impact which research has demonstrated impacts the person who volunteers.
- Marine natural capital: research demonstrates that there is global ecological, social, and economic impacts of marine plastic in our oceans. Therefore, a monetised value to damage prevented can be calculated.

Additionality analysis

- The additionality analysis needs to take account that some volunteering would take place even

if the organisation did not do the activity. The lower standard deadweight of 20% is used to take account of some additionality whilst giving a reasonably large estimate for external benefits this organisation is having an impact on.

Volunteering (hourly)

Input

- The input is simply the number of hours put into volunteering from the reporting organisation. This should be during paid work time to be attributed to the reporting organisation. If, for instance, an individual decided to participate over the weekend, this is them giving their own time and therefore is that individuals social value and not the reporting organisation.

Impacts

- Wellbeing impact: there is a wellbeing impact which research has demonstrated effects the person who volunteers.
- Benefits from volunteering: due to the wide range of activities and benefits that can come from volunteering, the benefit is estimated to be equivalent to the value of time of the individual giving up their time.

Additionality analysis

- The additionality analysis needs to take account that some volunteering would take place even if the organisation did not do the activity. The lower standard assumed deadweight of 20% is used to take account of some additionality whilst wanting to give a reasonably large estimate for external benefits this organisation is having an impact on.

Engagement in sport and cultural activities/Engagement in youth groups and other activities for young people

Input and duration

- The number of people who are part of the intervention. The duration should be adjusted to take account of the length of intervention.

Impacts

- Wellbeing impact: the wellbeing impact of the intervention, whether it is participating in sport or cultural activities. Linking these activities directly relate to a change in life satisfaction.
- Fiscal savings: the fiscal savings relate to reduced health care expenditure from better health and wellbeing.

Additionality analysis

- The SVS applies a deadweight based on the percentage of people that are already likely to partake in the activities already.

Food insecurity

Input and duration

- The number of people who have been provided with food with the intention of alleviating food poverty. The duration should also be adjusted to take account of how long food is provided for and the reporting period.

Impacts

- Wellbeing impact: the impact of people moving out of food poverty on wellbeing.

- Fiscal saving: the impact of an improvement of wellbeing on government health spending.

Additionality analysis

- Takes account of the percentage of people who use food banks that are not destitute, which in this case is a very low percentage.

Crime

Input and duration

- The input is the number of crimes that is assumed to have been reduced because of an intervention in an area.

Impacts

- There are economic and social benefits which comes from a reduction in crime. The economic benefits include improved productivity. The social benefits are a reduction in damages that would have been caused to people.
- Fiscal saving: a reduction in crimes leads to a reduction in required government spending to deal with criminality.

Additionality analysis

- The SVS has applied a relatively low deadweight to take account of what might have improved anyway. In addition, taken into account is that an intervention being likely to displace other crimes happening in surrounding areas. These are based on more standard assumptions due to the evidence not being applicable to the 'general case' in this instance.

Donations

Input

- The amount of money spent on donations by the reporting organisation, in £s.

Impact

- Due to the range of different organisations and ways in which this money has been spent it is difficult to understand the value, in which case SVS reverts to the least preferable method, which is counting the input as a relative proxy of the benefit.

Additionality analysis

- None applied due to the input = net value assumption.

Flooding/Roadwork incidents

Input

- The number of flooding/roadwork incidents that are expected to have been avoided due to an intervention in the reporting period.

Impact

- The wellbeing impact that is estimated to have happened from robust analysis per incident of flooding and road works.

Additionality analysis

- In this case, SVS applies the standard deadweight assumption as per additionality guidance. This is to take account of the flood may not have happened anyway due to other factors. SVS also applies attribution to take account of those that would be flooded or face roadworks nonetheless.

Green space

Input

- Number of properties within 500m of the new green space. There are different options based on the size of the green space created. In addition, there is an option for those who directly have a view of a green space which is worth more and also an option for those that have access to blue space.

Impact

- Aesthetic and recreational value of the green space. The values come from research which makes use of hedonic pricing method, which uses property prices and attributes of properties. This revealed preference method allows for the value of green space to be unpieced through property prices people have paid.

Additionality analysis

- For most green space, SVS takes account of the percentage of the population that already live close to green or blue space or have a view of green space.

Perception of neighbourhood

Input

- The number of people who have an improvement as a result of an intervention. This could be in terms of talking to neighbours, believing people are getting along better in the neighbourhood, perceiving less insults or attacks based on ethnicity in the neighbourhood and feeling safer.

Impacts

- Wellbeing impact: the impact directly relates the wellbeing of people who subjectively report these different opinions about their local neighbourhood and are therefore representative of better neighbourhood characteristics.
- Fiscal savings: the relative reduction in fiscal savings associated with an improvement in wellbeing.

Additionality analysis

- The additionality analysis takes account of the percentage of the population who would already respond positively within each of the defined metrics in each section.

Environmental

Carbon dioxide equivalent (CO2e)

General change as highlighted earlier on the carbon values now relate to reporting the carbon pollution caused by the organisation in scope 1, 2 and 3 emissions.

Direct reporting and specific

Input (direct)

- The input is the amount of carbon polluted in the period. This metric is designed as a catch all, but it is possible to partly count carbon measures with this and then use the alternate metrics to capture the other components. The emissions can be entered directly as scope 1,2 and 3 emissions.

Input (specific)

- This can vary depending on the option, so this should be closely looked at. There are various different inputs so check the particular metric in all cases.

Impact

- Using CO2e equivalent values used by the UK government, SVS is able to convert various business activities directly into a monetised value.

Additionality analysis

- A standard deadweight and optimism bias to be conservative about the net value is applied. In this case, it is just to take account of pollution or reduction that may happen with/without this organisation. And there are other causes of changes such as government policies, market forces or external pressures.

Biodiversity units

Input (direct)

- The first option is to directly input the change in biodiversity units from a site. Like other options, the user should choose one in order to avoid double counting.

Input (hectares or kms)

- The user can choose a particular type of land that is most fitting and establish a counterfactual. The user can then input what the land has been changed to, either as a creation or enhancement.

Impact

- By using the units, SVS applies a standardised approach to monetising each unit. The value is created to be representative of the total economic value of the biodiversity change.

Additionality analysis

- In the absence of clear research to be applied, SVS applies a standard assumption of deadweight based on the additionality guidance.

Health provider impact

Input (£s)

- This input is based on the expenditure that is made by the reporting organisation in the particular reporting period which has an end goal of health care provision.

Input (QALYs)

- If the organisation has their own research and is able to forecast their own expected QALYs in the period, then this can be input directly into the framework.

Impact

- In this case, SVS bases the output on the expected return of QALYs dependent on pounds invested. The option to directly input QALYs is therefore monetised.

Additionality analysis

- There is very little value that needs to be taken from this as it is already linked to a causal analysis. However, in terms of being conservative, SVS takes off the small percentage which relates to optimism bias.

Categorisation methodology

As mentioned previously, where metrics can sensibly be assigned to a group of people, SVS allows tailoring to the group that is impacted. The initial impact is then further tailored by weighting based on the information provided. In order to do this, SVS applies the logic of marginal utility of income which is a recommended way of weighting in the HM Treasury Green Book. Groups are compared to the average to understand the impact in order to create the weightings.

The weightings can be applied to an individual or as a group where the user enters the total number and then enters percentages of each group.

1. $A = 1/av$ where av is the average income of the UK.
2. $B = 1/com$ where com is the group the weighting is created for.
3. $(\frac{B}{A})^{1.3}$

Where 1.3 is the slope of the marginal utility of income (using HM Treasury Green Book guidance).

- Ethnicity – groups include: white, mixed or multiple ethnic groups, Asian, black (African, Caribbean, black British), other ethnic groups.
- Born outside the UK – yes/no.
- Education status – degree or above, higher education, GCE A Level or equivalent, GCSE grades A* - C or equivalent, other qualification, no qualification, don't know.
- Gender – male, female.
- Currently working full time - yes/no.
- Currently working part time - yes/no.
- Marital status – single, married, separated, divorced, widowed.
- Disabled person - yes/no.
- Ex-offender - yes/no.
- Formerly homeless - yes/no.
- Ex-service personnel - yes/no.
- Straight or LGBTQ+
- Current employment status – unknown, unemployed (short term, less than 6 months), unemployed (long-term, greater than 6 months), employed.

SVS has combined categories which can be extracted by asking the earlier information which include:

- Asian, black or other ethnic group person who is also born outside the UK.
- Women who are also working part-time.

Economic value explained

Overall approach

SVS subscribes to the view that social value is the sum of individual wellbeing benefits now and into the future. These benefits can be split into the three pillars of economic, social, and environmental values. It is the view of the SVS that in the longer term the economic and environmental benefits are also social benefits and it can all be traced back to wellbeing.

Economic values are included because they can be directly linked to wellbeing. This includes environmental benefits which can be attributed to benefits to individuals within society now and in the future.

The SVS model is:

- $SV = E + B$

Where:

- SV = social value
- E = economic net benefits value added by organisation
- B = external net benefits to society

The SVS model considers the causal impact. This takes into account what would have happened without this particular intervention, the impact that intervention did have – and then identifies and uses the difference.

- $B = I + G$

Where:

- I = Individual net benefits
- G = Reduction in government expenditure (excluding transfers).

The external net benefits within the model incorporates both individual benefits not already included in the main economic model and reductions in government expenditure.

Income based approach explained

It is important to acknowledge that the SVS takes an income-based approach to economic valuation. Most people are familiar with gross domestic product (GDP), a framework which countries value their economic value over time, and whilst the measure is not perfect, it is well established. For GDP, there are three different ways of counting which are all equivalent: production, expenditure, and income. This logic of a circular economy underpins a lot of economic logic and theory. SVS applies a macro level framework of logic of measuring (GDP) to ensure it is counting in a way which does not overcount impact per organisation and where the sum makes sense. This ensures reasonable and robust estimates are created which doesn't overstate and overcount.

The SVS framework wants to identify and value employment impacts of an organisation. This is because businesses rightfully would want to demonstrate the value of keeping people in employment. The SVS aims to avoid any overcounting within the core framework. Consequently, Gross Value Added (GVA) is not combined with employment, as this would lead to an overestimation of the overall economic impact, where the sum of the components of GVA at a total level is roughly equivalent to GDP at a national level with some minor technical differences.

Therefore, the SVS uses a model where counting at the gross level is the equivalent of GVA. Importantly, the SVS doesn't count GVA + income from employment. Instead, the SVS counts gross operating surplus of a business + wages.

The model takes account of the net impact of gross operating surplus. The gross operating surplus is the net of GVA – employment. In effect, $GVA = \text{gross operating surplus} + \text{income from employment}$. To reiterate, our model is a ‘net’ impact of GVA but where it is split between the income to shareholders and to workers.

Taking the full gross value of GVA would be incorrect because the SVS is attempting to quantify the net impact on society. In this case, the status quo is the organisation not existing, if an organisation doesn’t exist the slack in supply will in some part be filled by a similar business. Therefore, the SVS takes a conservative and more realistic approach to broader social value and impact. If one were to just give the full GVA as the full economic value this would overstate the societal economic impact by not considering the status quo in the most appropriate way.

Lastly, for both the income from employment and gross operating surplus, the SVS applies marginal utility of income. This takes account of how the likely the utility of the group receiving an additional pound of income which is lower than average for shareholders. Note that the framework has a feature which allows the weighting to be turned on and off, so one can see the impact with and without the weighting, which is also consistent with Green Book guidance.

Supply chain (additional)

The value the SVS attaches in the supply chain relates to the additional social value or economic value created through spending and not value from the spending itself.

Inflation, prices and discounting

Inflation and the year prices relate to

Applying inflation to economic data involves adjusting values over time to account for changes in the general price level. This adjustment is necessary because the purchasing power of a unit of currency faces fluctuations and will decrease over time due to inflation. Inflation means that the same amount of money can buy less in the future than it would have done in the past.

The base year serves as a reference point against which all other years are compared. It’s the year in which prices are at their original, unadjusted levels. The base year of the analysis is the default the prices are based on, the SVS then makes the values the same projected forward, or real prices are utilised. Real prices represent values that remove the impacts of inflation over time. By fixing the prices at a year, the analysis is easier to understand and means discounting is applied using real discount rates, rather than nominal.

Discounting

Discounting is a technique that converts future values occurring over different periods of time to a present value. The SVS framework is consistent with guidance, using the relevant discount rates and the time preference concept aligned with the HM Treasury Green Book.

Discounting in appraisal of social value is based on the concept of social time preference rate (STPR), the rate at which society values the present compared to the future. The Green Book stipulates that the STPR is expressed as:

$$r = \rho + \mu g$$

- r is the STPR
- ρ is time preference, including pure time preference and catastrophic risk
- μg is the wealth effect. The marginal utility of consumption, multiplied by the expected growth rate of future real capital consumption.

The two aspects of STPR include the 'time preference' component and this captures the pure preference for value now rather than later. The time preference also includes an aspect accounting for the probability of future catastrophic events. The 'wealth effect' aspect reflects expected growth in consumption (per capita), where future consumption will be higher relative to current consumption and is expected to have a lower utility.

Discounting is solely focused on adjusting for STPR and the rate does not include inflation. The discount rate used within SVS applies to real values, with the effects of general inflation by using a real prices approach, already removed as recommended by the Green Book.

Inter-year discounting

As part of discounting the SVS uses inter-year discounting, taking into account where impacts are spread across the year or achieved at the start of the year. When impacts are spread across the year, it is effectively discounted by half a year to keep the impacts of the intervention fair and accurate. For example, in the case where somebody became employed from 2024 to 2025 – the impacts/benefits are not acquired from the first instance but rather spread across the period of employment, therefore, the impacts are discounted inter-year and discounted at half the year.

Discount rates

With alignment to the HM Treasury Green Book, SVS uses the standard 3.5% discount rate but also adjusts the discount rate where relevant to ensure accuracy. For example, the health metrics are adjusted to 1.5%, a lower value than the overall standard to consider that the 'wealth effect' of standard STPR discounting is not relevant for these metrics, so is excluded. This is because the health metrics are represented using welfare utility values such as the QALY (quality-adjusted life years) or WELLBY (wellbeing-adjusted life year), so the diminishing marginal utility associated with higher incomes does not apply to the welfare or utility associated with additional years of life and real income. The discount rates are also adjusted after a 30-year period to consider the long-term effects due to uncertainty about future values of its components. The standard 3.5% declines over the long term to 3% and the health discount rate of 1.5% declines to 1.29%.

Calculating the net present cost

Applying basic discounting to net present costs involves adjusting all costs to their equivalent value in today's value by using the (HM Treasury Green Book aligned) discount rate. For calculating the net present cost, one can use the following formula:

$$NPC = \sum_{t=0}^n \frac{Cost_t}{(1+r)^n}$$

Where:

NPC = net present value of the cost.

$Cost$ = the cost in that particular year.

r = chosen discount rate.

n = number of years into the future that the cost occurs.

Σ = to sum each of the individual cost calculations.

Summing each discounted cost will lead to the total NPC. This represents the equivalent value of all costs in today's terms, considering the time value of money.

For example, if there was the upfront cost of £200 with a discount rate of 3.5% and outgoing cash flow of £100 for 3 years, the formula can be applied as follows:

$$200 + \frac{100_1}{(1 + 0.035)^1} + \frac{100_2}{(1 + 0.035)^2} + \frac{100_3}{(1 + 0.035)^3}$$

Then sum each of the discounted costs for the individual year to give the total NPC:

$$£200 + £96.62 + £93.35 + £90.19 = £480.16$$

The NPC should be used if one is projecting all the benefits forward over a project length to look at the entire project.

Note that the NPC relates to an entire length of a project and if one is doing singular year analysis then costs relating to that year would be used.

Benefits, costs, and social value ratio

Put simply, externalities occur when the production or consumption of a good causes an impact on third parties (not directly involved in the transaction). These externalities can be positive or negative, consequently producing an external benefit or cost.

With the exception of the core employment and gross operating surplus (GOS) metrics, most of the metrics within SVS are based on the external costs/benefits from the reporting organisation. Carbon emissions are well known to be negative externalities that result from a business operating. For example, the use of the "Average passenger" flight metric can capture the negative externalities from the increase in CO₂e through the use of air transport/flights to and from the UK, which impacts all from the increase in pollution contributing to climate change.

A benefit is the total measurable improvement and impact to society from the completion of a project. This includes the private benefits as well as the external benefits that arise from the overall project. Negative benefits are known as disbenefits and represent the negative impacts. The SVS uses the social value ratio as the indicator to measure the relationship between costs and benefits of a proposed project. It is the net present benefits over the net present costs and is presented as a ratio. This is equivalent to the benefit cost ratio (BCR) in conventional cost benefit analysis which can be represented as a percentage. Whilst the social value ratio provides a ratio of benefits to costs, the total social value measures the absolute net gain of the project. This is calculated by summing all benefits of the project or organisation.

WELLBY impact

The WELLBY (wellbeing-adjusted life year) is a measure to capture the wellbeing component in the evaluation of costs and benefits to society. With recommendation from the HM Treasury Wellbeing guidance (supplementary Green Book guidance), SVS uses the WELLBY to measure health metrics by measuring a one-point change in life satisfaction on a Likert scale (between 0 to 10) for an individual, for one year. The calculation a WELLBY is based on takes the average of two different methods, one which makes some assumptions and links the value to the established QALY estimate and another which is based on measuring the willingness to pay for life satisfaction improvements. Neither method is perfect, but this measure does allow the SVS to value these wellbeing impacts consistently, even if the SVS has reservations about the actual original calculation itself. One WELLBY is given a £13,000 value, which represents a 1 point change in life satisfaction in 11 point score over 1 year.

Duration is central to ensuring it is used appropriately. For example, when monetising the WELLBY impact of an intervention for improving people's health who have a poor diet, the value of improvement from eating fruit is converted to an 11-point scale then multiplied by the WELLBY value of 13,000 to

give the monetised value of the impact. Since the value would be based on a year of maintaining the increase in life satisfaction, the duration of metrics can be increased/decreased which alters the value.

Considering overcounting

It is important to consider the potential of double counting impacts or overcounting against multiple metrics, especially when it comes to monetised metrics as the value is aggregated and creates the issue of overclaiming.

There are cases where multiple metrics could be appropriate for the same impact and therefore a decision has to be made on which metric to choose to avoid the risk of overcounting. The descriptions of each metric highlight where there are potential overclaiming risks and how to avoid this.

Some specific examples of these cases include metrics relating to apprenticeships or training. For instance, someone on an apprenticeship should only be recorded (in FTEs) using the apprenticeship metric. They should not also be recorded using the job metric as this would double count them. The official training that comes as part of the apprenticeship should also not be counted separately in a training metric unless it goes beyond the apprenticeship scope.

Another common overcounting mistake is in health metrics. For example, a health intervention has an element of both meditation and yoga the health-related metric that should be selected to capture this intervention should be the one that most closely aligns, rather than trying to split the impacts between different health interventions. This also applies for social isolation and loneliness metrics.

SROI paper

Please note that this is taken from a previous paper produced on why SVS does not use the SROI approach.

Social Return on Investment (SROI) is one of many methodologies used to calculate the proxy financial value that best represents the impact of changes on individuals and communities. It is a relatively immature methodology compared with others such as Cost Benefit Analysis (CBA) and was created by philanthropic organisations to help demonstrate their value in the late 1990s (Banke-Thomas et al, 2015).

The National Social Value Standard (SVS) does not use the SROI approach in its framework. Although there is a lot of overlap with the methodologies SVS does use, it has been more closely aligned with HM Treasury Green Book guidance (and its recent developments around capturing wellbeing). Every methodology has its strengths and weaknesses, and this document aims to summarise why SROI is not the right fit for the SVS.

Commentary on Fujiwara's 7 Principle Problems of SROI (Fujiwara, 2015)¹

Given the purpose of this document closely aligns with this previously published document by Daniel Fujiwara it makes sense to first cover the points raised in this piece of literature before discussing further.

1. "SROI lacks a clear principled normative approach"

¹ Fujiwara, D. (2015). *The seven principle problems of SROI*. London: Simetrica Ltd.

We agree this is an issue and feeds back to issues of consistency with how SROI is practiced. Essentially though CBA was built on utilitarian foundations (greater good) but has over time begun to incorporate Rawlsian and equity considerations. SROI lacks a clear way of linking 'what matters' to society in a clearly defined way.

2. "SROI is silent on the issue of interpersonal comparisons and perversely places greater weight on the outcomes of the rich"

We do not agree with this statement. We think whether equity and equality considerations are included is often down to practitioners or economists as individuals. There is no reason that SROI might not take specific account of these issues, so we don't see this as a fundamental issue with SROI. We think this is more a comment on general practice. Perhaps it is true surveys themselves will be biased away from those most in need though. Bespoke surveys however will hold information about the impact on those particular people which therefore does take account of 'who' receives the benefit.

3. "SROI's view on stakeholders can be too narrow"

We would certainly agree with this problem, and it stems from the compromises needed to be made to do SROI efficiently. You might miss interviewing stakeholders who hold relevant impacts or ask the wrong stakeholders, or the view of the stakeholders themselves is too narrow and misses a wider economic, social or environmental outcome. Additionally, if you take for instance carbon emissions impacting the global population, the first-person experience of stakeholders can miss some of the broader and less tangible impacts on them.

4. "The ratio calculation is susceptible to biases"

This is an issue of how ratios are communicated. And it should be clear whether you are referring to societal benefits per £1 in societal costs or investment costs. Both ratios have their own value and indeed neither is wrong, how it is conveyed is what is important. This inconsistency will impact on general comparability.

5. "Statistical methods for inferring causality are problematic in SROI"

We would agree with this statement. Following the best practices of research, especially primary research should be adhered to. Research compromises must be made in SROI and if they are not then the cost of studies go up significantly. For this reason, we don't believe its practical to perform primary research on all outcomes, valuations, and additionality analysis. Therefore, the inferences made on causality are usually also problematic and instead are based on the subjective judgements of the practitioner.

6. "The valuation methodology and methodology in SROI are outdated and incomplete"

We agree there are issues with the methodology and in particular the methods used in establishing value. There are methods of valuation which are not endorsed by academics, which are being used as part of evaluations in the interests of efficiency and make it achievable to complete SROIs within a reasonable budget. Methods such as valuation based on anchoring are not recommended by sources such as the HM Treasury Green Book but are widely used by SROI analysts.

7. "The meaning of the SROI ratio is vague"

This is a wider issue of the inconsistency of how 'investment' is defined but also what is included within 'social returns' as well. For this reason, SVS defines its ratio differently as 'social value'. Specific definitions are used for the different aspects of this ratio and therefore it is transparent what the ratio is.

Technical challenges with SROI

Building on those comments, below are set out some of the key technical challenges with SROI.

1. Stakeholder inputs

- There are three main issues with how stakeholder inputs are gathered and used in SROI compared to SCBA (Social Cost Benefit Analysis). The first is how SROI requires direct engagement with stakeholders.
- The result of this due to practical limitations with time and cost can be a small and not necessarily random or truly representative sample. This, therefore, will impact the robustness of the proxy value calculated. SCBA can include conducting primary research but it also looks to use existing academic/scientific studies and national survey datasets to provide stakeholder inputs at scale and with the representation and counterfactuals required to mitigate issues like the bias of smaller groups.
- The second issue is how to robustly capture the impacts on stakeholders that aren't as tangible or plausible for them to accurately measure or understand. Take for example an intervention that statistically reduces the chances of car crashes. An average stakeholder does not have this information and so their lack of perfect information limits their view on the scale of impact. Also, they have not crashed their car 'less' so how are they going to report this? Whereas SCBA would look to find research which would help estimate that based on the intervention it would on average save x number of lives. It combines the stakeholder inputs with broader research and a statistical and economist-based approach.
- The last issue is that SROI recommends narrowing down on relevant stakeholders, likely to help manage the resource intensive process, but that risks excluding stakeholders and the value being created and moves away from the original purpose of SROI looking to capture broader impacts that aren't measured.

2. Resource intensive

- Another interesting challenge put forward is that SROI can be costly and time consuming due to its bespoke nature and its central focus on primary research and engagement.
- Gordon felt its use as an evaluation tool was unproven and that research had shown conducting SROIs could cost from £12k to £40k depending on their size². Other research has shown a range from £4k to several hundred thousand³.
- All of this raises concerns both about its accessibility, particularly to smaller organisations, but also the risk of compromises being made on the best practice approach in order to mitigate its resource intense nature⁴.

3. Internal validity (cause and effect)

- Put simply by Yates & Marra, "SROI analyses often ignore the complexity of causal claims they depend on."⁵

² Gordon, M. (2009) 'Accounting for making a difference', Social Enterprise Magazine, November.

³ Lyon, F., Arvidson, M., Etherington, D. and Vickers, I. (2010) 'Social impact measurement (SIM) experiences and future directions for third sector organisations in the East of England', Norwich: East of England Development Agency, www.the-guild.co.uk.

⁴ Corvo, L., Pastore, L., Mastrodascio, M. & Cepiku, D. (2022). The social return on investment model: a systematic literature review. *Meditari Accountancy Research*, 30(7), 49-86.

- This is an understandable challenge and one faced by all evaluations, but it is felt that the SROI process can push a practitioner towards having to use their assumptions about how the world works. Naturally, sometimes assumptions about how x will affect y are incorrect and are not as a person would assume. When using SCBA an economist can try to mitigate this by taking further steps to understand the impacts. For example, by carrying out statistical analysis or using robust existing literature.
- In SROI there is often a high risk of over counting under the guise of reporting separate benefits. For example, an intervention causes someone to feel happier, be more confident, and feel less lonely. All these outcomes are all highly linked or correlated with one another and to suggest these are all distinct separate outcomes could lead to over counting. Therefore, using a more recognised approach such as a WELLBY measure, can help to take account of the correlations between these impacts. Using statistical analysis as well to ensure factors are not causing double counting by the multi-collinearity between impacts that are counted. This requires advanced statistical knowledge.
- Linked to the point above about SROI sample sizes, which means samples are often used which are not adequate in size to draw confident conclusions. Having a small sample size decreases statistical power and increase the likelihood of Type II errors. Type II errors are where we would infer an intervention is deemed insignificant and ineffective when in fact it is effective. This impacts internal and external validity. Decreasing a sample size also increases the margin of error. There are recommendations on adequate sample sizes but in many cases, this may not happen in practice.
- SROI is always going to be limited by the quality of data available. With the gold standard for research being a randomised controlled trial. The real world rarely offers this perfect data scenario but by using established research we can find the best option available⁵. Too many compromises can be made in the quality of the survey, research and statistical analysis which can then lead to results which we cannot be sure of.
- The above combined impacts of not being able to adhere to strong research and statistical standards risks a lack of confidence in the cause-and-effect relationships trying to be established. In addition, the magnitude of the impact is also affected by these same shortcomings.

4. Valuation methodology

- There are many ways of valuing market and non-market benefits. However, there are methods used in SROI which are not robust academically or HM Treasury Green Book approved methods of demonstrating value.
- Techniques such as anchoring are not robust and so will lead to inaccurately deriving value. Anchoring is a technique which would rely on some initial proxy monetary value and then roughly equate the preferences elicited from the survey as being directly relevant to the value. One immediate issue is that all values will then be biased by the initial proxy monetary valuation, so all estimates are built off one estimate. It is going to lead to large inaccuracies and inconsistencies. There is a lack of documentation about the validity of this valuation method but it is still a current practice within SROI.
- We disagree that markets cannot be factored into valuations. They can provide valuable inputs but as with other areas the appropriate caveats need to be placed on that data and it is not appropriate to use in all cases. Analysis can be conducted to make sure it is not used inappropriately and it should be considered a useful piece of the puzzle.

⁵ Yates, B. T. & Marra, M. (2017). Social Return On Investment (SROI): Problems, solutions... and is SROI a good investment? Evaluation and Program Planning, 64, 136-144.

⁶ Fischer, R. L. & Richter, F. G. C. (2017). SROI in the pay for success context: Are they at odds? Evaluation and program planning, 64, 105-109.

5. Additionality analysis

- In SROI - one approach is to ask people what would have happened to establish a baseline. This has obvious drawbacks of limited information and requiring a large enough sample size. Surveys can be set up in a way that people reveal their behaviour rather than it being stated which is preferable. Because of the resource constraints SROI is asking people what they will do or have done and are essentially trying to work around the resource constraints of not practically being able to conduct adequate primary research.
- Research on published SROIs showed that most additionality analysis and deadweight is based off interviewing participants, which is therefore based on the value judgements of survey participants and cannot be considered objective analysis⁷. Furthermore, most studies do not include displacement and have difficulties understanding a reasonable estimate for drop off which leads to educated guesses.

6. Duration

- Using SROI methodology it is extremely difficult to use the survey information to establish duration. This can result in subjective estimates being made and highlights the difference between the theory and practice. Whereas having a process of using all the established research that has been produced in the past by searching available literature means that robust estimates of duration can be established for different outcomes.

7. External validity (consistency and comparison)

- Research by Cooney & Lynch-Cerullo⁸, highlights that within SROI alone there are three different approaches to calculating it. And with each of those approaches there is a lot of room for individual practitioners to produce different outputs from the same inputs. This all impacts the consistency and comparability of results.
- A comprehensive literature review of over 200 SROI studies showed that consistency issues arise from bias in methodological positions, resource constraints and sectoral related differences⁹.
- Currently it is not recommended to compare SROI results across different activities because of the 'diverse range' of indicators. Which limits its use in benchmarking and decision-making. However, this guidance is often not followed, and ratios are compared across industries¹⁰. This highlights a potential tip of the iceberg issue with SROI, if the ratios are not to be trusted, then the values, and methodology in general are also undermined.
- Research was conducted which allowed Yale masters students to conduct 7 different SROIs on the same project¹¹. The resultant differences in ratios were as follows: 3.69, 6.07, 1.39, 1.16, 6.6, 6.3 and 0.04. This shows that even with the bias of these students being taught in the same place (they are not randomly assigned), they still produce incredibly different results which comes from variations

⁷ Solórzano-García, M., Navío-Marco, J. & Ruiz-Gómez, L. M. (2019). Ambiguity in the attribution of social impact: A study of the difficulties of calculating filter coefficients in the SROI method. *Sustainability*, 11(2), 386.

⁸ Cooney, K. & Lynch-Cerullo, K. (2014, October). Measuring the social returns of nonprofits and social enterprises: The promise and perils of the SROI. In *Nonprofit Policy Forum* (Vol. 5, No. 2, pp. 367-393). De Gruyter.

⁹ Corvo, L., Pastore, L., Mastrodascio, M. & Cepiku, D. (2022). The social return on investment model: a systematic literature review. *Meditari Accountancy Research*, 30(7), 49-86.

¹⁰ Arvidson, M., Lyon, F., McKay, S. & Moro, D. (2010). The ambitions and challenges of SROI.

in approach at different steps throughout and highlight how subjective SROI can be.

- The above differences in this simplistic evaluation show how many different methodological decisions can be made by practitioners.
- The combined impacts of different methodological decisions, imprecise nature of methodological and statistical methods means external validity of SROI could be considered low. Or the ratios and total values will vary significantly and are limited in terms of comparison.

8. Monitoring and evaluation

- There is a need to monitor and evaluate and whilst SROI does not stop this from happening the resources involved often mean a trade-off is made on whether to forecast, monitor and evaluate, or to only do 1 of the 3. This means for instance if only a forecast is made, there is no further follow-up to understand how close the forecast is in terms of actual outcomes. This is also a drawback of CBA as resource constraints can also be a factor but less so perhaps than SROI.

Conclusion

- In research by Vik¹², which was evaluating the purpose of SROI, they recommend rather than trying to fix all the deficiencies of SROI, that are considerable. The focus should be on acknowledging all the limitations and it instead remaining as a framework of determining 'potential' societal value.

The National Social Value Standard (SVS) is in the fortunate position of being able to mitigate many of the technical challenges listed above by using SCBA and other methodologies, and having a team of social value economists carry out the analysis. And by structuring that work in a large framework of metrics which provides the opportunity for organisations to measure a broad range of impacts it can achieve the aim that SROI was originally developed for.

References

Arvidson, M., Lyon, F., McKay, S., & Moro, D. (2010). The ambitions and challenges of SROI.

¹¹ Cooney, K. & Lynch-Cerullo, K. (2014, October). Measuring the social returns of nonprofits and social enterprises: The promise and perils of the SROI. In Nonprofit Policy Forum (Vol. 5, No. 2, pp. 367-393). De Gruyter.

¹² Vik, P. (2017). What's so social about Social Return on Investment? A critique of quantitative social accounting approaches drawing on experiences of international microfinance. Social and Environmental Accountability Journal. 37(1), 6-17.

- Banke-Thomas, A. O., Madaj, B., Charles, A., & van den Broek, N. (2015). Social Return on Investment (SROI) methodology to account for value for money of public health interventions: a systematic review. *BMC public health*, 15(1), 1-14.
- Cooney, K., & Lynch-Cerullo, K. (2014, October). Measuring the social returns of nonprofits and social enterprises: The promise and perils of the SROI. In *Nonprofit Policy Forum* (Vol. 5, No. 2, pp. 367-393). De Gruyter.
- Corvo, L., Pastore, L., Mastrodascio, M., & Cepiku, D. (2022). The social return on investment model: a systematic literature review. *Meditari Accountancy Research*, 30(7), 49-86.
- Fischer, R. L., & Richter, F. G. C. (2017). SROI in the pay for success context: Are they at odds? *Evaluation and program planning*, 64, 105-109.
- Fujiwara, D. (2015). *The seven principle problems of SROI*. London: Simetrica Ltd.
- Gordon, M. (2009) 'Accounting for making a difference', *Social Enterprise Magazine*, November.
- H.M. Treasury (2010) *Green Book Appraisal and Evaluation in Central Government* http://www.hm-treasury.gov.uk/d/green_book_complete.pdf, accessed 6 October 2010.
- Klein, B., Zhu, A., Pardo-Herrera, C., & Mullard, S. (2021). Enrolling the Local: Community-Based Anti-Corruption Efforts and Institutional Capture. *TNRC Brief*. <https://www.worldwildlife.org/pages/tnrc-topicbrief-enrolling-the-local-community-based-anti-corruption-efforts-and-institutional-capture>.
- Krizan, Z., & Windschitl, P. D. (2007). The influence of outcome desirability on optimism. *Psychological bulletin*, 133(1), 95.
- Lyon, F., Arvidson, M., Etherington, D. and Vickers, I. (2010) 'Social impact measurement (SIM) experiences and future directions for third sector organisations in the East of England', Norwich: East of England Development Agency, www.the-guild.co.uk.
- Maier, F., Schober, C., Simsa, R., & Millner, R. (2015). SROI as a method for evaluation research: Understanding merits and limitations. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, 26(5), 1805-1830.
- Solórzano-García, M., Navío-Marco, J., & Ruiz-Gómez, L. M. (2019). Ambiguity in the attribution of social impact: A study of the difficulties of calculating filter coefficients in the SROI method. *Sustainability*, 11(2), 386.
- Vejchodská, E. (2015). Cost-benefit analysis: too often biased. *Economics and Management*.
- Vik, P. (2017). What's so social about Social Return on Investment? A critique of quantitative social accounting approaches drawing on experiences of international microfinance. *Social and Environmental Accountability Journal*, 37(1), 6-17.
- Yates, B. T., & Marra, M. (2017). Social Return On Investment (SROI): Problems, solutions... and is SROI a good investment?. *Evaluation and Program Planning*, 64, 136-144.
- WHO (2017), *Social Return on Investment*: Source: 20170828-h0930-SROI-report-final-web.pdf (who.int)

Regression analysis linking fiscal savings to life satisfaction

The research area

The SVS is interested in how a change in life satisfaction independently impacts GP or hospital visits (in patient/outpatient). Three different dependant variables of interest were identified from Understanding Society – The UK Household Longitudinal Study.

- These are indexed as the number of visits to outpatients in the past year, the number of days spent in hospital or clinic in the last 12 months and the number of visits to GP in last 12 months. The 4 independent variables identified which could be the main drivers of this are subjective wellbeing (GHQ): Likert status, SF-12: mental health component score, SF-12: physical health component score and overall life satisfaction.
- The fiscal elements are the dependant variables i.e., outpatient visits/inpatient visit/GP visit, and these all inherently have a cost. The independent variables are the drivers of this, i.e., physical health/mental health, for example. The intention is to model the relationship between the dependent variable and one or more of the independent variables.
- Unit costs are taken from the National Schedule of NHS costs with the latest data being available for 2021/22. Where averages for these costs have been taken, lower end values have been used, in line with the SVS approach.

Methodology & limitations

The dependent variables are ordinal in nature. Ordinal data is data that can be put into an order or ranked, but the intervals between the values are not equal. In this case, the intervals between the values of 0 – 4 are not equal, however in terms of simplifying the data, the assumption has been made that the levels in the ordinal data are roughly equivalent. This enables the model to be streamlined and allow the use of simple linear regression. It avoids the need for more complex methods specific to ordinal data, such as cumulative logistic regression, which would present results in a way that would not be able to directly apply to the data used. Using this approach, it also simplifies the coefficients obtained from the regression, meaning the interpretation is straightforward in terms of direction and magnitude, as well as the relationship between the independent and dependent variables having outputs that can be applied to a linear change.

For ordinal dependent variables, ordinal regression is technically the most appropriate method to use. There are several variants of ordinal regression including proportional odds logistic regression, cumulative logit, and continuation ratio models. In proportional odds logistic regression, the odds ratios between the different categories of the dependent variable are assumed to be proportional. This model is often used for ordinal dependent variable with more than two categories. However, in terms of linking the model back to the data so in order to apply linear changes in life satisfaction to health care visits, it is important to make the assumption that the levels in the ordinal data are roughly equivalent.

There are several ways to transform an ordinal dependent variable into a continuous or binary variable:

- Linear transformation: one way to transform an ordinal dependent variable into a continuous variable is to assign numerical values to the levels of the ordinal variable in a linear fashion. For example, the values 1,2,3 and 4 could be assigned to the levels of the ordinal variable, representing one to two occurrences, three to five, six to ten and more than 10, respectively.
- Dummy coding: another way to transform an ordinal dependent variable into a set of binary variables is to use dummy coding. In this method, one would create a separate binary variable for each level of the ordinal dependent variable, representing whether or not an observation falls into that level.
- Collapsing categories: one could also consider collapsing the categories of the ordinal dependent variable into a small number of categories, such as two categories (e.g., low and high occurrences) or even a binary variable (e.g., low versus high occurrences). This can be useful if there are many levels in the ordinal dependent variable and the sample size is limited.

For the following regressions linear transformation was used. As the dependent variables are ordinal in nature, the average distance between each ordinal variable (3) was taken. Linear transformation was chosen because it is easier to understand results across different combination of regressions, i.e., in terms of simplicity this is the most straightforward in terms of comprehension. In terms of interpretability, it also enables one to preserve the original variable. The coefficients in the model can be directly interpreted as the change in the dependent variable associated with a one-unit change in the independent variable after the linear transformation. This enables the capture of the relationship between the independent and dependent variables (if any). There are drawbacks of using this method, i.e., assuming a linear relationship between variables where there may not actually be one, as well as its limited capability in capturing complex relationships. However, given the time and data constraints, the simplicity and accessibility to this methodology outweighs the disadvantages outlined, as well as being a common method which more people are aware of.

Control variables

Also known as confounding variables or covariates, are variables that are included in a regression analysis to control for the effect of other variables that could influence the relationship between the independent and dependent variables. The choice of control variables to include in a regression analysis depends on the research question, the data set, and the goals of the analysis. With that in mind, the control variables included are:

- Age: can influence both physical and mental health and may also influence overall life satisfaction, so it may be a relevant control variable to include.
- Gender: can influence both physical and mental health as well as overall life satisfaction, so it may be relevant to include.
- Education level: this can be a proxy for socio-economic status which can influence physical and mental health, as well as overall life satisfaction, so it may be relevant to include.
- Income: can influence both physical and mental health and also influence overall life satisfaction, so it may be relevant to include.
- Employment status: can influence physical and mental health as well as overall life satisfaction, so it may be a relevant control variable to include.
- Marital status: can influence physical and mental health as well as overall life satisfaction, so it may be a relevant control variable to include.
- Geographical area (i.e., London): London has unique characteristics and resources that may influence the dependent variable. Geographical areas often exhibit variations in socioeconomic conditions, access to healthcare facilities and cultural norms.
- Ethnicity: minority ethnic status is associated with health disparities, including differences in access, utilisation, and health outcomes. By including this it may also help capture unobserved heterogeneity that may influence the dependent variable.

The problem with multicollinearity

Multicollinearity is a situation where two or more independent variables are highly correlated with each other. In such a situation, the regression coefficients of the independent variables become unstable and difficult to interpret. This can lead to incorrect inferences about the relationship between the independent variables and the dependent variable. It is possible that some of the independent variables in the regression could suffer from multicollinearity. For example, if well-being, mental health, physical health, and overall life satisfaction are highly correlated with each other, then this could lead to multicollinearity in the model. To assess whether multicollinearity is present, one can use statistical methods such as the variance inflation factor (VIF) or tolerance value. A VIF value greater than 10 is generally considered an indicator of high multicollinearity, while a tolerance value less than 0.10 is considered an indicator of multicollinearity. If multicollinearity is present, one may need to remove one

or more independent variables from the model or find a way to obtain more uncorrelated independent variables.

From previous literature research it was expected that there would be a low R squared or coefficient of determination, as it is inherently hard to explain people's health therefore difficult to control for it. The prediction and explanation of health outcomes are complex processes influenced by numerous biological, social, environmental, and behavioural factors that are inherently difficult to capture completely in any regression model.

Interpretations

1st regression:

- LifeSat coefficient of -0.04271 (see Appendix table 1) indicates that for each unit increase in life satisfaction, there is an estimated decrease of 0.04271 days spent in hospital, while holding other variables constant. In other words, higher levels of life satisfaction are associated with a decrease in the number of outpatient visits to hospital.
- The t-value of -10.22 suggests the coefficient is statistically significant. The magnitude of the t-value indicates the relationship between life satisfaction and outpatient visits is unlikely to have occurred by chance. It therefore provides evidence that the relationship is robust.

Application to fiscal costs:

- Taking the positive of the LifeSat coefficient multiplied by the average distance of ordinal variables, one can then multiply this by the unit cost for outpatients for the NHS, giving a total per unit increase of life satisfaction.

2nd regression:

- LifeSat coefficient of -0.08009 (see Appendix table 2) suggests that, for each unit increase in life satisfaction, there is an estimated decrease of 0.08009 in the likelihood or probability of visiting a GP in the last 12 months, whilst controlling for other variables. In other words, higher levels of life satisfaction are associated with a lower likelihood of visiting a GP.
- The t-value of -18.01 indicates the coefficient is statistically significant. This implies the observed relationship between life satisfaction and GP visits is unlikely to have occurred by chance.

Application to fiscal costs:

- Following similar logic to 1), taking the positive LifeSat coefficient multiplied by the average distance of ordinal variables, then multiplying this by the unit cost for GP visits for the NHS, gives a total per unit increase of life satisfaction.

3rd regression:

- The LifeSat coefficient -0.45924 (see Appendix table 3) suggests that, for each unit increase in life satisfaction, there is an estimated decrease of 0.45924 days spent in hospital, whilst controlling for other variables. In other words, higher levels of life satisfaction are associated with a decrease in the number of days spent in hospital or clinic.
- The t-value of -1.8 indicates the statistical significance of the coefficient. The magnitude of -1.8 is relatively small, suggesting the relationship between life satisfaction and the number of days spent in hospital or clinic is not statistically significant at conventional levels ($p < 0.05$).

Application to fiscal costs:

- Following similar logic to 1) and 2) taking the positive LifeSat coefficient multiplied by the unit cost for inpatients in the NHS, giving a total per unit increase of life satisfaction.

VIF interpretation:

- A VIF of 1.21 (see Appendix table 4) suggests there is generally low multicollinearity among the independent variables in the model. VIF is a measure of the extent to which the variance of the estimated regression coefficient is increased due to multicollinearity. A VIF greater than 1 suggests some degree of multicollinearity but given this is relatively low it means that the variables in the regression are not strongly correlated with each other, and their individual effects on the dependent variable can be assessed more independently.

Conclusion

Life satisfaction reflects an individual's overall subjective well-being, which can be influenced by a huge range of factors, such as relationships/socioeconomic status. Health, on the other hand, encompasses physical, mental, and social well-being. The interlay of these multiple dimensional variables makes the relationship very complex. This means some of the variables may be endogenous, or bidirectional causality, meaning that each can theoretically influence the other. Higher levels of life satisfaction can positively impact health by promoting positive behaviours and buffering the effects of stress. Conversely, better health can contribute to higher life satisfaction through improved physical functioning/enhanced quality of life. The dynamic nature of this relationship adds further complexity. Other mediating factors, which was attempted to be controlled for, can also influence this relationship and given the complex measurement and data challenges encountered, i.e., the fact that these constructs are self-report measures, which are prone to bias and subjectivity, make them hard to pin down. Clearly, there are limitations to each model and methodology. With those limitations in mind, this is a straightforward and easy to follow methodology that robustly shows the relationship between life satisfaction and health. This model could be improved by looking at the impact longitudinally which will help to focus on the true causal impact.

Appendix

Regression models

D.V.: hl2hop (Num visits to out-patients in past year)

Simple linear regression (1)

$$hl2hop = \beta_0 + \beta_1 sf12pcs + \beta_2 sclfsato + \beta_3 Age + \beta_4 London + \beta_5 DegreeOrHigher + \beta_6 MinorityEthnic + \beta_7 Single + \beta_8 Employed + \beta_9 Female + \epsilon$$

Where:

- hl2hop is the number of visits to outpatients in the past year.
- Sf12pcs and sclfsato are the independent variables representing physical health and overall life satisfaction respectively.
- β_0 is the intercept.
- $\beta_1, \beta_2, \beta_3, \beta_4, \beta_5, \beta_6, \beta_7, \beta_8, \beta_9$ are the coefficients that represent the slopes of the relationships between each independent variable and the dependent variable.
- Age, London, DegreeOrHigher, MinorityEthnic, Single, Employed and Female are the control variables representing the socioeconomic and demographic factors that may affect the relationship between life satisfaction and out-patient visits.
- ϵ is the error term, representing random variation in the dependent variable not explained by the independent variables.

The goal of the regression is to estimate the values of the coefficients that best fit the data and minimise the error term.

Stata results

- Regress OutPatient SFPhysical LifeSat Age London DegreeOrHigher MinorityEthnic Single Employed Female, vce(hc3)

Linear regression

Number of obs = 30,118

F(9, 30108) = 474.62

Prob > F = 0

R-squared = 0.1674

Root MSE = 0.91358

OutPatient	coefficient	std. err.	T	P> t	[95% conf. interval]	
SFPhysical	-0.03247	0.000663	-49	0	-0.03377	-0.03117
LifeSat	-0.04271	0.004178	-10.22	0	-0.0509	-0.03452
Age	0.002141	0.000353	6.06	0	0.001449	0.002834
London	0.114077	0.018141	6.29	0	0.078521	0.149633
DegreeOrHigher	0.082067	0.082067	7.47	0	0	0.060544
MinorityEthnic	-0.09581	-0.09581	-6.77	0	0	-0.12358
Single	-0.03635	0.012095	-3.01	0.003	-0.06006	-0.01264
Employed	-0.10903	0.012152	-8.97	0	-0.13285	-0.08521
Female	0.07713	0.010496	7.35	0	0.056558	0.097701
_cons	2.454424	0.046743	52.51	0	2.362805	2.546042

Simple linear regression (2)

D.V.: hl2gp (Visited GP in last 12 months)

$$hl2gp = \beta_0 + \beta_1 sf12pcs + \beta_2 sclfsato + \beta_3 Age + \beta_4 London + \beta_5 DegreeOrHigher + \beta_6 MinorityEthnic + \beta_7 Single + \beta_8 Employed + \beta_9 Female + \epsilon$$

Where:

- HL2gp is the dependent variable representing whether the respondent has visited a GP in the last 12 months (1) or not (0).
- Sf12pcs and sclfsato are the independent variables representing physical health and overall life satisfaction, respectively.
- β_0 is the intercept.
- $\beta_1, \beta_2, \beta_3, \beta_4, \beta_5, \beta_6, \beta_7, \beta_8, \beta_9$ are the coefficients representing the effect of the independent and control variables on the dependent variable.
- Age, London, DegreeOrHigher, MinorityEthnic, Single, Employed and Female are the control variables representing the socioeconomic and demographic factors that may affect the relationship between life satisfaction and GP visits.
- ϵ is the error term, representing random variation in the dependent variable not explained by the independent variables.

The goal of the regression is to estimate the values of the coefficients that best fit the data and minimise the error term.

Results

- Regress Gpvisits SFPhysical LifeSat Age London DegreeOrHigher MinorityEthnic Single Employed Female, vce(hc3)

Linear regression

Number of obs = 30,112

F(9, 30102) = 603.37

Prob > F = 0

R-squared = 0.1838

Root MSE = 0.96015

Gpvisits	coefficient	std. err.	T	P> t	[95% conf. interval]	
SFPhysical	-0.03463	0.000649	-53.35	0	-0.0359	-0.03336
LifeSat	-0.08009	0.004448	-18.01	0	-0.08881	-0.07137
Age	-0.00149	0.000372	-4	0	-0.00222	-0.00076
London	0.050104	0.018832	2.66	0.008	0.013192	0.087016
DegreeOrHigher	0.019929	0.011411	1.75	0.081	-0.00244	0.042295
MinorityEthnic	-0.02858	0.015409	-1.86	0.064	-0.05879	0.001618
Single	-0.05466	0.012652	-4.32	0	-0.07945	-0.02986
Employed	-0.16381	0.012854	-12.74	0	-0.189	-0.13861
Female	0.226141	0.011086	20.4	0	0.204412	0.247869
_cons	3.446542	0.047364	72.77	0	3.353706	3.539379

Simple linear regression (3)

D.V.: hospd (number of days spent in hospital or clinic in the last 12 months)

$$\text{hospd} = \beta_0 + \beta_1 \text{sf12pcs} + \beta_2 \text{sc1fsato} + \beta_3 \text{Age} + \beta_4 \text{London} + \beta_5 \text{DegreeOrHigher} + \beta_6 \text{MinorityEthnic} + \beta_7 \text{Single} + \beta_8 \text{Employed} + \beta_9 \text{Female} + \epsilon$$

Where:

- Hospd is the dependent variable representing the number of days spent in hospital or clinic in the last 12 months (inpatient).
- Sf12pcs and sc1fsato are the independent variables representing physical health and overall life satisfaction, respectively.
- β_0 is the intercept.
- $\beta_1, \beta_2, \beta_3, \beta_4, \beta_5, \beta_6, \beta_7, \beta_8, \beta_9$ are the coefficients representing the effect of the independent and control variables on the dependent variable.
- Age, London, DegreeOrHigher, MinorityEthnic, Single, Employed and Female are the control variables representing the socioeconomic and demographic factors that may affect the relationship between life satisfaction and inpatient days.
- ϵ is the error term, representing random variation in the dependent variable not explained by the independent variables.

Results

- Regress InPatientDays SFPhysical LifeSat Age London DegreeOrHigher MinorityEthnic Single Employed Female, vce(hc3)

Linear regression

Number of obs = 2,466

F(9, 2456) = 11.79

Prob > F = 0

R-squared = 0.0535

Root MSE = 17.188

InPatientDays	coefficient	std. err.	T	P> t	[95% conf. interval]	
SFPhysical	-0.21286	0.037777	-5.63	0	-0.28694	-0.13878
LifeSat	-0.45924	0.254543	-1.8	0.071	-0.95838	0.039902
Age	0.017413	0.023613	0.74	0.461	-0.02889	0.063716
London	-0.05673	1.348928	-0.04	0.966	-2.70188	2.588429
DegreeOrHigher	0.691661	0.751226	0.92	0.357	-0.78144	2.164763
MinorityEthnic	-1.15771	1.17078	-0.99	0.323	-3.45352	1.138112
Single	2.211418	0.761455	2.9	0.004	0.718259	3.704577
Employed	-2.1018	0.639245	-3.29	0.001	-3.35531	-0.84828
Female	-1.00077	0.682897	-1.47	0.143	-2.33989	0.338342
_cons	18.27953	2.2263	8.21	0	13.91391	22.64515

4) Variance Inflation Factor (VIF)

Variable	VIF	1/VIF
Age	1.47	0.680862
SFPhysical	1.35	0.738138
Employed	1.31	0.765252
MinorityEt~c	1.23	0.810166
London	1.19	0.837854
Single	1.15	0.870779
LifeSat	1.1	0.908052
DegreeOrHi~r	1.08	0.928132
Female	1.01	0.987313
Mean VIF	1.21	

List of metrics

Key elements

There are some key elements of the metrics which aren't included in the list below due to their scale and the desire to keep that summary view more user-friendly. But they are important to highlight as can play a crucial role in further tailoring the values and increasing accuracy.

1. **Job and apprenticeship metrics.** Beyond the visible base metrics there are a set of employment related factors that, where users are able to input the necessary data, adjust the values based on the following:
 - a. Sector of employment.
 - b. Median salary.
 - c. Employment history (for example, previously unemployed, long-term unemployed, employed).
 - d. Ex-offender status.
 - e. Formerly homeless background.
 - f. Whether the role is a paid or unpaid internship, work placement or trial.
2. **Metrics that directly impact individuals.** In instances where metrics directly impact individuals, users can input data on the following characteristics. The values are then adjusted to take into account the different impacts associated with each characteristic:
 - a. Ethnicity.
 - b. Whether born outside of the UK.
 - c. Highest educational status.
 - d. Gender.
 - e. Sexual orientation.
 - f. Full-time or part-time employment.
 - g. Marital status.
 - h. Whether disabled.
 - i. Ex-offender status.
 - j. Formerly homeless background.
 - k. Ex-service personnel.
 - l. Employment status.
3. **Biodiversity metrics.** Sat behind the base biodiversity metric are thousands more which can be used to hone in on the specific biodiversity impact and provide users with a toolkit to accurately calculate the relevant number of biodiversity units.

The factors and characteristics in points 1 and 2 are also all combinative meaning that combining any of them gives a unique weighting and valuation. Rather than relying on a user having to choose a specific option when multiple are relevant, or risking inflated values through double-counting.

Supporting calculators

The SVS framework also includes a set of specialised calculators that are designed to offer further support for users when measuring the social value generated from housing and employment.

Social value from housing

The social value from housing calculator's purpose is to help capture the value of external social and fiscal benefits associated with specific types of housing such as affordable, social, and supportive housing. Note this does not include the financial or economic benefits which should already be represented in the wider model. Users will be able to monitor and evaluate the unique impacts which in this case can be included directly within projects/activities.

Employment from project spend

This calculator can help to forecast the employment from a certain amount of spending. Note this is optional and should only be used if the user doesn't have information about the level of employment one would expect on a built environment project. It gives a rough estimate based on the best available data.

Employment from business space

The employment from business space calculator helps to forecast employment based on the size and type of business space. Note that this is optional and should only be used if the user doesn't have other direct information about the level of employment at the forecast stage. It gives a rough estimate based on the best available data.

Key metrics

Within this section are a selection of frequently used metrics. This is aimed at helping users who are new to the framework navigate its breadth and volume of metrics – providing a starting point to capture key areas of potential social value delivered.

Employment and economic

1. **Jobs** – the input is the number of FTEs (not including apprenticeships), there are various optional extras which can then derive more specific value from jobs. The duration can be altered to impact the length of employment expected whilst also keeping it relevant to the particular reporting period (i.e., if the user is reporting a year's social value, then the jobs should not exceed the end date of the reporting period).
2. **Apprenticeships** – within the options of Level 2, 3 and 4+, one can simply enter the number of FTEs and, similarly to jobs, there are various other options to define more specific social value around apprenticeships. The duration can also be altered.
3. **Job quality** – there are various metrics that should be relevant to most organisations in capturing the impact of initiatives on job quality. Simply enter the number of stakeholders for each relevant metric and adjust the duration accordingly.

Health, training, and skills

4. **Stakeholder engagement** – quantified in hours, this metric encapsulates the time input by staff into stakeholder engagement and consultation events. Other examples include - community consultation events, business briefings, individual meetings with community and third parties, design consultations and site visits. Please note that this only includes the hours input from staff.
5. **Mentoring relationships** – most organisations will have these relationships and is therefore relevant across various sectors. Including the number of mentoring 'relationships' helps capture the

benefit for both the mentor and mentee. Typically, a mentoring relationship should involve at least an hour a month.

6. **Training (levels 2, 3, 4+ and hourly)** – these metrics allow organisations to capture the hours of training delivered, or when specific qualifications levels have been reached (for level 2, 3 and 4+). The qualifications should not be used alongside the apprenticeship metrics as those already capture the benefits of the educational aspect. The training hourly category allows organisations to capture all the training that does not form part of a particular level of qualification but is generating social value.
7. **Health** – the health metrics allow for various types of interventions to be accounted for. Users can choose from the options the most relevant health intervention. The input of time or duration is very important to capture accurately as that will impact the value significantly.

Supply chain

8. **Supply chain spending** – within the supply chain spending category there are a number of options to consider. The first option is whether social value and ethical considerations are integral to a spending decision - where the basis of that spending is for ethical or social value reasons. The next option to consider is where the supply chain spending can be assigned to (small/medium/large businesses or non-profits) that has not already been attributed to the social value and ethical spending metric.

Community

9. **Volunteering** – this can be a significant social value contribution for many organisations. It specifically refers to hours of volunteering which are conducted during working hours, or are compensated through time off in lieu or additional pay.
10. **Donations** – these metrics help capture any charitable donations made by an organisation. This includes donations to heritage groups, local, national and/or international charities, groups, initiatives or events. Within this category there are metrics where the user can include in-kind donations of goods, materials and services.
11. **Green space** – included within this section are a number of metrics which capture the impact of increased access to green space as a result of an intervention, the range of options helps to capture the variability in value based on the area of the green space provided.

Environmental

12. Carbon dioxide equivalent (CO2e) -

a. Option A – directly measure – this is a direct reporting option where a user knows their CO2e impacts (in tonnes) and can enter that directly as the input.

b. Option B – use tool to sum components of CO2e – waste disposal – these metrics refer to waste disposed in the relevant reporting period. Waste disposal figures should be used for end-of-life disposal of different materials using a variety of disposal methods.

c. Option B – use tool to sum components of CO2e – material use – this section covers the consumption of procured materials in the relevant reporting period. For primary materials, these factors cover the extraction, primary processing, manufacturing, and transportation materials to the point of sale, not the materials in use. For secondary materials, the factors cover sorting, processing, manufacturing, and transporting to the point of sale, not the materials in use.

13. **Biodiversity units** – there is both the option to directly report the net change in biodiversity units or to use the in-built biodiversity unit calculator to quantify the relevant impacts.

Simplified List

This is a simplified list of the SVS metrics which excludes options highlighted in the 'Key elements' section above, descriptions of each metric, input unit of measurement, and further sub-categories. For the more complete spreadsheet based list, please visit the official National Social Value Standard website.

Monetised

Employment and economic

Reference	Metric	Sub-category	Sub-category
A1	Jobs	.	.
A2	Gross operating surplus	.	.
A3	Jobs voluntarily moved from full-time to part-time	.	.
A4	Apprenticeships	Level 2	.
A5	Apprenticeships	Level 3	.
A6	Apprenticeships	Level 4+	.
A7	Job quality	Positive	Able to work from home
A8	Job quality	Positive	Job is not dangerous
A9	Job quality	Positive	Job security
A10	Job quality	Positive	Level of autonomy
A11	Job quality	Positive	Not worried about work
A12	Job quality	Positive	Opportunities for promotion
A13	Job quality	Positive	Not overworked
A14	Job quality	Positive	Supportive co-workers
A15	Job quality	Positive	Acceptable time pressure
A16	Job quality	Positive	Variety in work
A17	Job quality	Positive	Sufficient leisure Time
A18	Job quality	Negative	Not able to work from home
A19	Job quality	Negative	Job is dangerous
A20	Job quality	Negative	Job insecurity
A21	Job quality	Negative	Level of autonomy
A22	Job quality	Negative	Worried about work
A23	Job quality	Negative	No opportunities for promotion
A24	Job quality	Negative	Overworked
A25	Job quality	Negative	Unsupportive co-workers
A26	Job quality	Negative	Time pressure
A27	Job quality	Negative	Lack of variety in work
A28	Job quality	Negative	Insufficient leisure time

Health, training, and skills

Reference	Metric	Sub-category	Sub-category
B2	Careers advice or guidance	.	.
B3	Site visit	Hourly	.
B4	Mentoring relationship	.	.
B5	Training	Level 2 qualification	.
B6	Training	Level 3 qualification	.
B7	Training	Level 4+ qualification	.
B8	Training	Hourly	General

Reference	Metric	Sub-category	Sub-category
B9	Health	General	Eating fruit
B10	Health	General	Sleep
B11	Health	General	Elderly IT literacy
B12	Health	General	Wellness intervention (stress management and resilience training)
B13	Health	General	Woodland therapy
B14	Health	General	Combined formal therapy and nature based intervention
B15	Health	General	Horticulture focus - peer to peer support and vocational activities.
B16	Health	General	Tai Chi
B17	Health	General	Loneliness
B18	Health	General	Social isolation
B19	Health	Health and safety	Life saving incidents
B20	Health	Health and safety	Serious injury saving incidents
B21	Health	Health and safety	Slight injury saving incidents
B22	Health	Health and safety	MMC change in health risk
B23	Health	General	Smoking
B24	Health	General	Alcohol misuse
B25	Health	General	Drug misuse
B26	Health	General	Physical exercise intervention
B27	Health	Organisation-wide interventions - universal	Job crafting
B28	Health	Organisation-wide interventions - universal	Participatory intervention
B29	Health	Organisation-wide interventions - universal	Mental Health First Aid
B30	Health	Organisation-wide interventions - universal	Leadership development
B31	Health	Organisation-wide interventions - universal	2 week rotation compared to 4 week
B32	Health	Organisation-wide interventions - universal	Civility
B33	Health	Organisation-wide interventions - universal	Digital stress prevention
B34	Health	Organisation-wide interventions - universal	Health promotion
B35	Health	Organisation-wide interventions - universal	Peer support
B36	Health	Organisation-wide interventions - universal	Psychological capital
B37	Health	Organisation-wide interventions - universal	Family supportive supervision (STAR)
B38	Health	Organisation-wide interventions - universal	Team flexibility compared to team building
B39	Health	Organisation-wide interventions - universal	IT support for mental health
B40	Health	Organisation-wide interventions - universal	Leadership development with employee wellness
B41	Health	Organisation-wide interventions - universal	Participatory intervention + lifestyle intervention
B42	Health	Organisation-wide interventions - universal	Participatory + support group
B43	Health	Organisation-wide interventions - universal	Microbreaks
B44	Health	Organisation-wide interventions - universal	Employee assistance programme (EAP)
B45	Health	Manager level interventions	GEM

Reference	Metric	Sub-category	Sub-category
B46	Health	Manager level interventions	RESPECT
B47	Health	Manager level interventions	MHAT
B48	Health	Manager level interventions	Educational programme
B49	Health	Manager level interventions	Leadership and management programme
B50	Health	Manager level interventions	Training to support employee autonomy
B51	Health	Manager level interventions	Stress management
B52	Health	Manager level interventions	Leadership intervention
B53	Health	Manager level interventions	Supervisor training
B54	Health	Manager level interventions	Beyond blue
B55	Health	Manager level interventions	Supervisor stress reduction
B56	Health	Manager level interventions	Mental Health training
B57	Health	Manager level interventions	E- MH training
B58	Health	Manager level interventions	Multifaceted implementation strategy
B59	Health	Organisation-wide interventions - targeted	Screening and intervention versus screening
B60	Health	Organisation-wide interventions - targeted	Workplace consultation vs outpatient consultation
B61	Health	Organisation-wide interventions - targeted	Peer group vs no intervention
B62	Health	Organisation-wide interventions - targeted	Authentic connections vs control
B63	Health	Organisation-wide interventions - targeted	Stress reduction programme vs usual care
B64	Health	Organisation-wide interventions - targeted	Psychological support vs control
B65	Health	Individual level interventions - universal	Emotional focussed - mindfulness
B66	Health	Individual level interventions - universal	Emotional focussed - mindfulness and e-coaching
B67	Health	Individual level interventions - universal	Emotional focused - yoga
B68	Health	Individual level interventions - universal	Emotional focused - meditation
B69	Health	Individual level interventions - universal	Emotional focused - CBT
B70	Health	Individual level interventions - universal	Emotional focused - problem solving
B71	Health	Individual level interventions - universal	Emotion psychoeducation
B72	Health	Individual level interventions - universal	Emotion focused - stress management
B73	Health	Individual level interventions - universal	Emotion focused - acceptance and commitment therapy
B74	Health	Individual level interventions - universal	Emotion focused - wellbeing promotion
B75	Health	Individual level interventions - universal	Emotion focused - relaxation
B76	Health	Individual level interventions - universal	Emotion focused - positive psychology
B77	Health	Individual level interventions - universal	Emotion focused - group support
B78	Health	Individual level interventions - universal	Emotion focused - work life balance
B79	Health	Individual level interventions - universal	Emotion focused - emotional skills training
B80	Health	Individual level interventions - universal	Emotion focused - stress management and resilience training
B81	Health	Individual level interventions - universal	Emotion focused - motivational interviewing
B82	Health	Individual level interventions - universal	Emotion focused - meditative prayer

Reference	Metric	Sub-category	Sub-category
B83	Health	Individual level interventions - universal	Emotion focused - psychotherapy and yoga
B84	Health	Individual level interventions - universal	Emotion focused - journaling
B85	Health	Individual level interventions - universal	Task focused - imagery, simulation and skills training
B86	Health	Individual level interventions - universal	Task focused - SOC training
B87	Health	Individual level interventions - universal	Task focused - professional development
B88	Health	Individual level interventions - universal	Physical focused -massage therapy
B89	Health	Individual level interventions - universal	Relaxation and massage
B90	Health	Individual level interventions - universal	Sleep therapy
B91	Health	Individual level interventions - universal	Music therapy
B92	Health	Individual level interventions - universal	Outdoor breaks
B93	Health	Individual level interventions - universal	Emotional freedom technique
B94	Health	Individual level interventions - universal	Multi-component interventions
B95	Health	Individual level interventions - targeted	Cognitive Behavioural Therapy
B96	Health	Individual level interventions - targeted	Mindfulness
B97	Health	Individual level interventions - targeted	Stress management
B98	Health	Individual level interventions - targeted	Problem solving training
B99	Health	Individual level interventions - targeted	Acceptance and commitment therapy
B100	Health	Individual level interventions - targeted	Auriculotherapy
B101	Health	Individual level interventions - targeted	Internet sleep recovery
B102	Health	Individual level interventions - targeted	Web guided self help
B103	Health	Individual level interventions - targeted	Individual mailed advice
B104	Health	Individual level interventions - targeted	Brief education
B105	Health	Individual level interventions - targeted	Expressive writing
B106	Health	Individual level interventions - targeted	Cognitive Behavioural Therapy combined with Complementary Alternative Therapy
B107	Health	Individual level interventions - targeted	Cognitive Behavioural Therapy combined with problem solving training
B108	Health	Individual level interventions - targeted	Cognitive Behavioural Therapy combined with a discussion group
B109	Health	Individual level interventions - targeted	Stress management combined with coping skills
B110	Health	Individual level interventions - targeted	Positive psychotherapy
B111	Health	Individual level interventions - targeted	Imagery
B112	Health	Individual level interventions - targeted	Massage therapy
B113	Health	Individual level interventions - targeted	Occupational health consultation

Reference	Metric	Sub-category	Sub-category
B114	Health	Individual level interventions - targeted	Accelerated recovery programme
B115	Health	Individual level interventions - targeted	Medical counselling
B116	Health	Individual level interventions - targeted	Affect school
B117	Health	Individual level interventions - targeted	Preventive coaching
B118	Primary and secondary school	School-wide interventions	Bullying curriculum
B119	Primary and secondary school	School-wide interventions	Bullying curriculum plus targeted
B120	Primary and secondary school	School-wide interventions	Bullying (workshops)
B121	Primary and secondary school	School-wide interventions	Social emotional skills compared to usual for social emotional and mental wellbeing
B122	Primary and secondary school	Curriculum interventions - universal	You can do it versus usual practice
B123	Primary and secondary school	Curriculum interventions - universal	Rational Emotive Education
B124	Primary and secondary school	Curriculum interventions - universal	Jovanes Fuertes Sel compared to waiting list
B125	Primary and secondary school	Curriculum interventions - universal	Move for wellbeing compared to usual
B126	Primary and secondary school	Curriculum interventions - universal	Zippy's friends compared to usual for SEW
B127	Primary and secondary school	Curriculum interventions - universal	Root's of empathy compared to usual practice for SEW
B128	Primary and secondary school	Curriculum interventions - universal	Social Skills Improvement System Class wide intervention programme
B129	Primary and secondary school	Curriculum interventions - universal	SPHE + working things out through SPHE
B130	Primary and secondary school	Curriculum interventions - universal	Hassle intervention
B131	Primary and secondary school	Curriculum interventions - universal	Philosophy for children compared to waiting list control SEW
B132	Primary and secondary school	Curriculum interventions - universal	Strong kids compared to waiting list control for SEW
B133	Primary and secondary school	Curriculum interventions - universal	PATHS compared to usual practice for SEW
B134	Primary and secondary school	Curriculum interventions - universal	Steps for life compared to waiting list control for SEW
B135	Primary and secondary school	Curriculum interventions - universal	EPHECT
B136	Primary and secondary school	Curriculum interventions - universal	ProCiviCo
B137	Primary and secondary school	Curriculum interventions - universal	Classroom SCERTS compared to autism training module (ATM)
B138	Primary and secondary school	Curriculum interventions - universal	Insights
B139	Primary and secondary school	Curriculum interventions - universal	Wellbeing intervention
B140	Primary and secondary school	Curriculum interventions - universal	Mindfulness interventions
B141	Primary and secondary school	Curriculum interventions - universal	Aussie optimism programme (primary education only)
B142	Primary and secondary school	Curriculum interventions - universal	FRIENDS for Life
B143	Primary and secondary school	Curriculum interventions - universal	I think, feel act
B144	Primary and secondary school	Curriculum interventions - universal	Williams LifeSkills
B145	Primary and secondary school	Curriculum interventions - universal	Daily short stress management technique
B146	Primary and secondary school	Curriculum interventions - universal	Dialectical behaviour therapy compared to usual practice for SEW
B147	Primary and secondary school	Curriculum interventions - universal	Pozik - Bizi
B148	Primary and secondary school	Curriculum interventions - universal	Dialectical behaviour therapy compared to usual practice for SEW
B149	Primary and secondary school	Curriculum interventions - universal	Pozik - Bizi
B150	Primary and secondary school	Curriculum interventions - universal	UP-A
B151	Primary and secondary school	Curriculum interventions - universal	Cognitive behavioural programme

Reference	Metric	Sub-category	Sub-category
B152	Primary and secondary school	Curriculum interventions - universal	Interpersonal psychotherapy - advanced specialised training
B153	Primary and secondary school	Curriculum interventions - universal	Op Volle Kracht (OVT) (primary only)
B154	Primary and secondary school	Curriculum interventions - universal	SPARX-R gaming intervention
B155	Primary and secondary school	Curriculum interventions - universal	LARS&LISA
B156	Primary and secondary school	Curriculum interventions - universal	Resourceful adolescent programme (RAP)
B157	Primary and secondary school	Curriculum interventions - universal	Resourceful adolescent programme - peer interpersonal relatedness (RAP-PIR)
B158	Primary and secondary school	Curriculum interventions - universal	Acceptance-based behavioural programme
B159	Primary and secondary school	Curriculum interventions - universal	Uplifting our health and wellbeing
B160	Primary and secondary school	Curriculum interventions - universal	Acceptance and commitment therapy (ACT) compared to control for SEW
B161	Primary and secondary school	Curriculum interventions - universal	Take action programme
B162	Primary and secondary school	Curriculum interventions - universal	Positive search training
B163	Primary and secondary school	Curriculum interventions - universal	Thiswayup Schools - depression course
B164	Primary and secondary school	Curriculum interventions - universal	Thiswayup Schools - anxiety course
B165	Primary and secondary school	Curriculum interventions - universal	E-couch anxiety and worry programme
B166	Primary and secondary school	Curriculum interventions - universal	Taming Worry Dragons (TWD) compared to Control for SE
B167	Primary and secondary school	Curriculum interventions - universal	Finding Space
B168	Primary and secondary school	Curriculum interventions - universal	Cognitive behavioural therapy
B169	Primary and secondary school	Curriculum interventions - universal	Establishing goals and problem solving
B170	Primary and secondary school	Curriculum interventions - universal	Headstrong
B171	Primary and secondary school	Curriculum interventions - universal	Child-centred group play therapy
B172	Primary and secondary school	Curriculum interventions - universal	Employer youth programme
B173	Primary and secondary school	Curriculum interventions - universal	BePart
B174	Primary and secondary school	Curriculum interventions - universal	Child protection education programme
B175	Primary and secondary school	Curriculum interventions - universal	Tools for getting along
B176	Primary and secondary school	Curriculum interventions - universal	Expressive writing and psychoeducation
B177	Primary and secondary school	Curriculum interventions - universal	Coping Power Universal
B178	Primary and secondary school	Curriculum interventions - universal	Emotion regulation
B179	Primary and secondary school	Curriculum interventions - universal	Behavioural activation
B180	Primary and secondary school	Curriculum interventions - universal	Computerised enhanced psychological mindset intervention
B181	Primary and secondary school	Curriculum interventions - universal	Positive writing intervention
B182	Primary and secondary school	Social and emotional support - targeted	Group interventions delivered by school staff
B183	Primary and secondary school	Social and emotional support - targeted	Group interventions delivered by specialists
B184	Primary and secondary school	Social and emotional support - targeted	Individual interventions delivered by school staff (mindfulness training psychoeducation programme)
B185	Primary and secondary school	Social and emotional support - targeted	Individual interventions delivered by specialists
B186	Primary and secondary school	Social and emotional support - targeted	Group interventions delivered by external specialists vs. control for social and emotional skills and attitudes
B187	Primary and secondary school	Social and emotional support - targeted	Group interventions delivered by external specialists vs. control for behavioural outcomes

Reference	Metric	Sub-category	Sub-category
B188	Primary and secondary school	Social and emotional support - targeted	Group interventions delivered by external specialists vs. control for emotional distress
B189	Primary and secondary school	Social and emotional support - targeted	Group interventions delivered by external specialists vs. control for quality of life
B190	Primary and secondary school	Social and emotional support - targeted	Group interventions delivered by school specialists vs. control for behavioural outcomes
B191	Primary and secondary school	Social and emotional support - targeted	Group interventions delivered by school specialists vs. control for emotional distress
B192	Youth	Improvement in SDQ Score	.
B193	Youth	Social media usage reduced on weekdays	.
B194	Youth	Happy with appearance	.
B195	Youth	Happy with family	.
B196	Youth	Happy with friends	.
B197	Youth	Happy with schoolwork	.
B198	Youth	Happy with school that go to	.

Supply chain

Reference	Metric	Sub-category	Sub-category
C1	Small business/non-profit support	Hourly	.
C2	Supply chain spending	Social value and ethical considerations integral to spending decision	.
C3	Supply chain spending	Small business	.
C4	Supply chain spending	Medium business	.
C5	Supply chain spending	Large business	.
C6	Supply chain spending	Small non-profit	.
C7	Supply chain spending	Medium non-profit	.
C8	Supply chain spending	Large non-profit	.
C9	Supply chain spending	Manual	.
C10	Payments made within 30 days	.	.

Community

Reference	Metric	Sub-category	Sub-category
D1	Volunteering	Removing waste from coast	Input 1: hours
D1	Volunteering	Removing waste from coast	Input 2: tonnes of waste removed
D2	Volunteering	Hourly	Full impact
D3	Volunteering	Hourly	Impact on volunteer
D4	Engagement in sport and cultural activities or hobbies	Visiting museums	.
D5	Engagement in sport and cultural activities or hobbies	General	.
D6	Engagement in sport and cultural activities or hobbies	Visiting libraries	.
D7	Engagement in sport and cultural activities or hobbies	Visiting heritage sites	.
D8	Engagement in sport and cultural activities or hobbies	Team sports	.
D9	Engagement in sport and cultural activities or hobbies	Individual sports	.
D10	Engagement in youth groups and other activities for young people	Youth support group	.

Reference	Metric	Sub-category	Sub-category
D11	Food insecurity	.	.
D12	Crime	General	.
D13	Crime	Violence without injury	.
D14	Crime	Violence with injury	.
D15	Crime	Homicide	.
D16	Crime	Rape	.
D17	Crime	Other sexual offences	.
D18	Crime	Robbery	.
D19	Crime	Domestic burglary	.
D20	Crime	Theft of vehicle	.
D21	Crime	Theft from vehicle	.
D22	Crime	Theft from person	.
D23	Crime	Arson - criminal damage	.
D24	Crime	Other criminal damage	.
D25	Crime	Fraud	.
D26	Donations	Cash donations	.
D27	Donations	In-kind donations	.
D28	Donations	Value of works	.
D29	Donations	Value of food donated	.
D30	Homelessness	.	.
D31	Flooding incidents	General	.
D32	Flooding incidents	Urban	.
D33	Flooding incidents	Rural	.
D34	Roadworks incidents	General	.
D35	Roadworks incidents	Urban	.
D36	Green space	Access to green space (no of properties within 500m)	Green space size unknown
D37	Green space	Access to green space (no of properties within 500m)	Under 2000 metres squared green space
D38	Green space	Access to green space (no of properties within 500m)	Under 4000 metres squared green space
D39	Green space	Access to green space (no of properties within 500m)	Under 6000 metres squared green space
D40	Green space	Access to green space (no of properties within 500m)	Under 8000 metres squared green space
D41	Green space	Access to green space (no of properties within 500m)	Under 10000 metres squared green space
D42	Green space	Access to green space (no of properties within 500m)	Under 12000 metres squared green space
D43	Green space	Access to green space (no of properties within 500m)	Under 14000 metres squared green space
D44	Green space	Access to green space (no of properties within 500m)	Under 16000 metres squared green space
D45	Green space	Access to green space (no of properties within 500m)	Under 18000 metres squared green space
D46	Green space	Access to green space (no of properties within 500m)	Under 20000 metres squared green space
D47	Green space	Access to green space (no of properties within 500m)	Under 22000 metres squared green space
D48	Green space	Access to green space (no of properties within 500m)	Under 24000 metres squared green space
D49	Green space	Access to green space (no of properties within 500m)	Under 26000 metres squared green space
D50	Green space	Access to green space (no of properties within 500m)	Under 28000 metres squared green space
D51	Green space	Access to green space (no of properties within 500m)	Under 30000 metres squared green space

Reference	Metric	Sub-category	Sub-category
D52	Green space	Access to green space (no of properties within 500m)	Under 32000 metres squared green space
D53	Green space	Access to green space (no of properties within 500m)	Under 34000 metres squared green space
D54	Green space	Access to green space (no of properties within 500m)	Under 36000 metres squared green space
D55	Green space	Access to green space (no of properties within 500m)	Under 38000 metres squared green space
D56	Green space	Access to green space (no of properties within 500m)	Under 40000 metres squared green space
D57	Green space	View of green space (i.e. closer to green space)	.
D58	Green space	Access to blue space	.
D59	Perception of neighbourhood	Talk regularly to neighbours	.
D60	Perception of neighbourhood	People in neighbourhood get along	.
D61	Perception of neighbourhood	Insults or attacks based on ethnicity	.
D62	Perception of neighbourhood	Feeling safe	.
D63	Housing	Affordable housing (general)	.
D64	Housing	Affordable housing (supportive)	.
D65	Housing	Social housing (general)	.
D66	Housing	Social housing (supportive)	.
D70	Stakeholder engagement	Hourly	.

Environmental

Reference	Metric	Sub-category	Sub-category
E1	Carbon dioxide equivalent (CO2e)	Option A - directly measure	.
E2	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Fuel - Gaseous Fuel - Butane
E3	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Fuel - Gaseous Fuel - CNG
E4	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Fuel - Gaseous Fuel - LNG
E5	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Fuel - Gaseous Fuel - LPG
E6	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Fuel - Gaseous Fuel - Natural gas
E7	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Fuel - Gaseous Fuel - Natural gas (100% mineral blend)
E8	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Fuel - Gaseous Fuel - Other petroleum gas
E9	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Fuel - Gaseous Fuel - Propane
E10	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Fuel - Liquid Fuel - Aviation spirit
E11	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Fuel - Liquid Fuel - Aviation turbine Fuel
E12	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Fuel - Liquid Fuel - Burning oil
E13	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Fuel - Liquid Fuel - Diesel (average bioFuel blend)
E14	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Fuel - Liquid Fuel - Diesel (100% mineral diesel)
E15	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Fuel - Liquid Fuel - Fuel oil
E16	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Fuel - Liquid Fuel - Gas oil
E17	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Fuel - Liquid Fuel - Lubricants
E18	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Fuel - Liquid Fuel - Naphtha

Reference	Metric	Sub-category	Sub-category
E19	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Fuel - Liquid Fuel - Petrol (average bioFuel blend)
E20	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Fuel - Liquid Fuel - Petrol (100% mineral petrol)
E21	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Fuel - Liquid Fuel - Processed Fuel oils - residual oil
E22	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Fuel - Liquid Fuel - Processed Fuel oils - distillate oil
E23	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Fuel - Liquid Fuel - Refinery miscellaneous
E24	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Fuel - Liquid Fuel - Waste oils
E25	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Fuel - Liquid Fuel - Marine gas oil
E26	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Fuel - Liquid Fuel - Marine Fuel oil
E27	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Fuel - Solid Fuel - Coal (Industrial)
E28	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Fuel - Solid Fuel - Coal (electricity generation)
E29	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Fuel - Solid Fuel - Coal (domestic)
E30	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Fuel - Solid Fuel - Coking coal
E31	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Fuel - Solid Fuel - Petroleum coke
E32	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Fuel - Solid Fuel - Coal (electricity generation - home produced coal only)
E33	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Bioenergy - Biofuel - Bioethanol
E34	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Bioenergy - Biofuel - Biodiesel ME
E35	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Bioenergy - Biofuel - Biodiesel ME (from used cooking oil)
E36	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Bioenergy - Biofuel - Biodiesel ME (from tallow)
E37	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Bioenergy - Biofuel - Biodiesel HVO
E38	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Bioenergy - Biofuel - Biopropane
E39	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Bioenergy - Biofuel - Bio Petrol
E40	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Bioenergy - Biofuel - Renewable petrol
E41	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Bioenergy - Biofuel - Off road biodiesel
E42	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Bioenergy - Biofuel - Biomethane (liquified)
E43	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Bioenergy - Biofuel - Methanol (bio)
E44	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Bioenergy - Biomass - Wood logs
E45	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Bioenergy - Biomass - Wood chips
E46	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Bioenergy - Biomass - Wood pellets
E47	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Bioenergy - Biomass - Grass/straw
E48	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Bioenergy - Biogas - Biogas
E49	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Bioenergy - Biogas - Landfill gas

Reference	Metric	Sub-category	Sub-category
E50	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Kyoto protocol conversions - Methane
E51	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Kyoto protocol conversions - Nitrous oxide
E52	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Kyoto protocol conversions - HFC-23
E53	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Kyoto protocol conversions - HFC-32
E54	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Kyoto protocol conversions - HFC-41
E55	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Kyoto protocol conversions - HFC-125
E56	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Kyoto protocol conversions - HFC-134
E57	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Kyoto protocol conversions - HFC-134a
E58	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Kyoto protocol conversions - HFC-143
E59	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Kyoto protocol conversions - HFC-143a
E60	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Kyoto protocol conversions - HFC-152a
E61	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Kyoto protocol conversions - HFC-227ea
E62	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Kyoto protocol conversions - HFC-236fa
E63	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Kyoto protocol conversions - HFC-245fa
E64	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Kyoto protocol conversions - HFC-43-10mee
E65	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Kyoto protocol conversions - Perfluoromethane (PFC-14)
E66	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Kyoto protocol conversions - Perfluoroethane (PFC-116)
E67	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Kyoto protocol conversions - Perfluoropropane (PFC-218)
E68	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Kyoto protocol conversions - Perfluorocyclobutane (PFC-318)
E69	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Kyoto protocol conversions - Perfluorobutane (PFC-3-1-10)
E70	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Kyoto protocol conversions - Perfluoropentane (PFC-4-1-12)
E71	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Kyoto protocol conversions - Perfluorohexane (PFC-5-1-14)
E72	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Kyoto protocol conversions - PFC-9-1-18
E73	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Kyoto protocol conversions - Perfluorocyclopropane
E74	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Kyoto protocol conversions - Sulphur hexafluoride (SF6)
E75	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Kyoto protocol conversions - HFC-152

Reference	Metric	Sub-category	Sub-category
E76	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Kyoto protocol conversions - HFC-161
E77	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Kyoto protocol conversions - HFC-236cb
E78	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Kyoto protocol conversions - HFC-236ea
E79	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Kyoto protocol conversions - HFC-245ca
E80	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Kyoto protocol conversions - HFC-365mfc
E81	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Kyoto protocol conversions - Nitrogen trifluoride
E82	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Blends - R401A
E83	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Blends - R401B
E84	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Blends - R401C
E85	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Blends - R402A
E86	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Blends - R402B
E87	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Blends - R403A
E88	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Blends - R403B
E89	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Blends - R404A
E90	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Blends - R405A
E91	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Blends - R406A
E92	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Blends - R407A
E93	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Blends - R407B
E94	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Blends - R407C
E95	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Blends - R407D
E96	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Blends - R407E
E97	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Blends - R407F
E98	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Blends - R408A
E99	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Blends - R409A
E100	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Blends - R409B
E101	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Blends - R410A
E102	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Blends - R410B
E103	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Blends - R411A
E104	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Blends - R411B
E105	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Blends - R412A
E106	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Blends - R413A
E107	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Blends - R414A

Reference	Metric	Sub-category	Sub-category
E140	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Blends - R435A
E141	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Blends - R436A
E142	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Blends - R436B
E143	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Blends - R437A
E144	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Blends - R438A
E145	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Blends - R439A
E146	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Blends - R440A
E147	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Blends - R441A
E148	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Blends - R442A
E149	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Blends - R443A
E150	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Blends - R444A
E151	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Blends - R445A
E152	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Blends - R500
E153	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Blends - R501
E154	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Blends - R502
E155	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Blends - R503
E156	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Blends - R504
E157	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Blends - R505
E158	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Blends - R506
E159	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Blends - R507A
E160	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Blends - R508A
E161	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Blends - R508B
E162	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Blends - R509A
E163	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Blends - R510A
E164	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Blends - R511A
E165	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Blends - R512A
E166	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Montreal protocol products - CFC-11/R11 = trichlorofluoromethane
E167	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Montreal protocol products - CFC-12/R12 = dichlorodifluoromethane
E168	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Montreal protocol products - CFC-13
E169	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Montreal protocol products - CFC-113
E170	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Montreal protocol products - CFC-114

Reference	Metric	Sub-category	Sub-category
E171	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Montreal protocol products - CFC-115
E172	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Montreal protocol products - Halon-1211
E173	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Montreal protocol products - Halon-1301
E174	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Montreal protocol products - Halon-2402
E175	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Montreal protocol products - Carbon tetrachloride
E176	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Montreal protocol products - Methyl bromide
E177	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Montreal protocol products - Methyl chloroform
E178	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Montreal protocol products - HCFC-22/R22 = chlorodifluoromethane
E179	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Montreal protocol products - HCFC-123
E180	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Montreal protocol products - HCFC-124
E181	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Montreal protocol products - HCFC-141b
E182	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Montreal protocol products - HCFC-142b
E183	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Montreal protocol products - HCFC-225ca
E184	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Montreal protocol products - HCFC-225cb
E185	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Montreal protocol products - HCFC-21
E186	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Fluorinated ethers - HFE-125
E187	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Fluorinated ethers - HFE-134
E188	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Fluorinated ethers - HFE-143a
E189	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Fluorinated ethers - HFE-235da2
E190	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Fluorinated ethers - HFE-245cb2
E191	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Fluorinated ethers - HFE-245fa2
E192	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Fluorinated ethers - HFE-254cb2
E193	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Fluorinated ethers - HFE-347mcc3
E194	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Fluorinated ethers - HFE-347pcf2
E195	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Fluorinated ethers - HFE-356pcc3
E196	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Fluorinated ethers - HFE-449sl (HFE-7100)
E197	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Fluorinated ethers - HFE-569sf2 (HFE-7200)
E198	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Fluorinated ethers - HFE-43-10pccc124 (H-Galden1040x)
E199	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Fluorinated ethers - HFE-236ca12 (HG-10)
E200	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Fluorinated ethers - HFE-338pcc13 (HG-01)

Reference	Metric	Sub-category	Sub-category
E201	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Other products - Trifluoromethyl sulphur pentafluoride
E202	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Other products - PPFMIE
E203	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Other products - Dimethylether
E204	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Other products - Methylene chloride
E205	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Other products - Methyl chloride
E206	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Other products - R290 = propane
E207	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Other products - R600A = isobutane
E208	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Other products - R600 = butane
E209	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Other products - R601 = pentane
E210	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Other products - R601A = isopentane
E211	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Other products - R170 = ethane
E212	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Refrigerant & other - Other products - R1270 = propene
E213	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by market segment) - Mini - Diesel
E214	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by market segment) - Mini - Petrol
E215	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by market segment) - Mini - Unknown
E216	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by market segment) - Mini - Battery electric vehicle
E217	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by market segment) - Supermini - Diesel
E218	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by market segment) - Supermini - Petrol
E219	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by market segment) - Supermini - Unknown
E220	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by market segment) - Supermini - Plug-in hybrid electric vehicle
E221	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by market segment) - Supermini - Battery electric vehicle
E222	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by market segment) - Lower medium - Diesel
E223	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by market segment) - Lower medium - Petrol
E224	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by market segment) - Lower medium - Unknown
E225	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by market segment) - Lower medium - Plug-in hybrid electric vehicle
E226	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by market segment) - Lower medium - Battery electric vehicle
E227	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by market segment) - Upper medium - Diesel
E228	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by market segment) - Upper medium - Petrol
E229	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by market segment) - Upper medium - Unknown

Reference	Metric	Sub-category	Sub-category
E230	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by market segment) - Upper medium - Plug-in hybrid electric vehicle
E231	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by market segment) - Upper medium - Battery electric vehicle
E232	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by market segment) - Executive - Diesel
E233	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by market segment) - Executive - Petrol
E234	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by market segment) - Executive - Unknown
E235	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by market segment) - Executive - Plug-in hybrid electric vehicle
E236	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by market segment) - Executive - Battery electric vehicle
E237	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by market segment) - Luxury - Diesel
E238	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by market segment) - Luxury - Petrol
E239	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by market segment) - Luxury - Unknown
E240	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by market segment) - Luxury - Plug-in hybrid electric vehicle
E241	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by market segment) - Luxury - Battery electric vehicle
E242	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by market segment) - Sports - Diesel
E243	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by market segment) - Sports - Petrol
E244	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by market segment) - Sports - Unknown
E245	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by market segment) - Sports - Plug-in hybrid electric vehicle
E246	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by market segment) - Sports - Battery electric vehicle
E247	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by market segment) - Dual purpose 4X4 - Diesel
E248	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by market segment) - Dual purpose 4X4 - Petrol
E249	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by market segment) - Dual purpose 4X4 - Unknown
E250	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by market segment) - Dual purpose 4X4 - Plug-in hybrid electric vehicle
E251	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by market segment) - Dual purpose 4X4 - Battery electric vehicle
E252	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by market segment) - MPV - Diesel
E253	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by market segment) - MPV - Petrol
E254	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by market segment) - MPV - Unknown
E255	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by market segment) - MPV - Plug-in hybrid electric vehicle
E256	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by market segment) - MPV - Battery electric vehicle

Reference	Metric	Sub-category	Sub-category
E257	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by size) - Small car - Diesel
E258	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by size) - Small car - Petrol
E259	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by size) - Small car - Hybrid
E260	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by size) - Small car - Unknown
E261	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by size) - Small car - Plug-in hybrid electric vehicle
E262	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by size) - Small car - Battery electric vehicle
E263	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by size) - Medium car - Diesel
E264	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by size) - Medium car - Petrol
E265	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by size) - Medium car - Hybrid
E266	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by size) - Medium car - CNG
E267	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by size) - Medium car - LPG
E268	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by size) - Medium car - Unknown
E269	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by size) - Medium car - Plug-in hybrid electric vehicle
E270	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by size) - Medium car - Battery electric vehicle
E271	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by size) - Large car - Diesel
E272	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by size) - Large car - Petrol
E273	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by size) - Large car - Hybrid
E274	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by size) - Large car - CNG
E275	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by size) - Large car - LPG
E276	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by size) - Large car - Unknown
E277	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by size) - Large car - Plug-in hybrid electric vehicle
E278	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by size) - Large car - Battery electric vehicle
E279	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by size) - Average car - Diesel
E280	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by size) - Average car - Petrol
E281	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by size) - Average car - Hybrid
E282	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by size) - Average car - CNG
E283	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by size) - Average car - LPG
E284	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by size) - Average car - Unknown
E285	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by size) - Average car - Plug-in hybrid electric vehicle
E286	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Cars (by size) - Average car - Battery electric vehicle

Reference	Metric	Sub-category	Sub-category
E287	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Motorbikes - Small
E288	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Motorbikes - Medium
E289	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Motorbikes - Large
E290	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Passenger vehicles - Motorbikes - Average
E291	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - Vans - Diesel - Class I (up to 1.305 tonnes)
E292	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - Vans - Diesel - Class II (1.305 to 1.74 tonnes)
E293	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - Vans - Diesel - Class III (1.74 to 3.5 tonnes)
E294	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - Vans - Diesel - Average (up to 3.5 tonnes)
E295	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - Vans - Petrol - Class I (up to 1.305 tonnes)
E296	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - Vans - Petrol - Class II (1.305 to 1.74 tonnes)
E297	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - Vans - Petrol - Class III (1.74 to 3.5 tonnes)
E298	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - Vans - Petrol - Average (up to 3.5 tonnes)
E299	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - Vans - CNG - Average (up to 3.5 tonnes)
E300	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - Vans - LPG - Average (up to 3.5 tonnes)
E301	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - Vans - Unknown - Average (up to 3.5 tonnes)
E302	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - Vans - Battery electric vehicle - Average (up to 3.5 tonnes)
E303	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGV (all diesel) - 0% laden - Rigid (>3.5 - 7.5 tonnes)
E304	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGV (all diesel) - 0% laden - Rigid (>7.5 tonnes-17 tonnes)
E305	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGV (all diesel) - 0% laden - Rigid (>17 tonnes)
E306	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGV (all diesel) - 0% laden - All rigid
E307	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGV (all diesel) - 0% laden - Articulated (>3.5 - 33t)
E308	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGV (all diesel) - 0% laden - Articulated -> 33t
E309	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGV (all diesel) - 0% laden - All artic
E310	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGV (all diesel) - 0% laden - All HGVs
E311	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGV (all diesel) - 50% laden - Rigid (>3.5 - 7.5 tonnes)
E312	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGV (all diesel) - 50% laden - Rigid (>7.5 tonnes-17 tonnes)
E313	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGV (all diesel) - 50% laden - Rigid (>17 tonnes)
E314	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGV (all diesel) - 50% laden - All rigid
E315	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGV (all diesel) - 50% laden - Articulated (>3.5 - 33t)
E316	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGV (all diesel) - 50% laden - Articulated -> 33t

Reference	Metric	Sub-category	Sub-category
E317	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGV (all diesel) - 50% laden - All artics
E318	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGV (all diesel) - 50% laden - All HGVs
E319	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGV (all diesel) - 100% laden - Rigid (>3.5 - 7.5 tonnes)
E320	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGV (all diesel) - 100% laden - Rigid (>7.5 tonnes-17 tonnes)
E321	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGV (all diesel) - 100% laden - Rigid (>17 tonnes)
E322	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGV (all diesel) - 100% laden - All rigids
E323	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGV (all diesel) - 100% laden - Articulated (>3.5 - 33t)
E324	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGV (all diesel) - 100% laden - Articulated -> 33t
E325	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGV (all diesel) - 100% laden - All artics
E326	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGV (all diesel) - 100% laden - All HGVs
E327	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGV (all diesel) - Average laden - Rigid (>3.5 - 7.5 tonnes)
E328	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGV (all diesel) - Average laden - Rigid (>7.5 tonnes-17 tonnes)
E329	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGV (all diesel) - Average laden - Rigid (>17 tonnes)
E330	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGV (all diesel) - Average laden - All rigids
E331	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGV (all diesel) - Average laden - Articulated (>3.5 - 33t)
E332	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGV (all diesel) - Average laden - Articulated -> 33t
E333	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGV (all diesel) - Average laden - All artics
E334	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGV (all diesel) - Average laden - All HGVs
E335	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGVs refrigerated (all diesel) - 0% laden - Rigid (>3.5 - 7.5 tonnes)
E336	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGVs refrigerated (all diesel) - 0% laden - Rigid (>7.5 tonnes-17 tonnes)
E337	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGVs refrigerated (all diesel) - 0% laden - Rigid (>17 tonnes)
E338	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGVs refrigerated (all diesel) - 0% laden - All rigids
E339	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGVs refrigerated (all diesel) - 0% laden - Articulated (>3.5 - 33t)
E340	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGVs refrigerated (all diesel) - 0% laden - Articulated -> 33t
E341	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGVs refrigerated (all diesel) - 0% laden - All artics
E342	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGVs refrigerated (all diesel) - 0% laden - All HGVs
E343	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGVs refrigerated (all diesel) - 50% laden - Rigid (>3.5 - 7.5 tonnes)

Reference	Metric	Sub-category	Sub-category
E344	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGVs refrigerated (all diesel) - 50% laden - Rigid (>7.5 tonnes-17 tonnes)
E345	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGVs refrigerated (all diesel) - 50% laden - Rigid (>17 tonnes)
E346	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGVs refrigerated (all diesel) - 50% laden - All rigids
E347	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGVs refrigerated (all diesel) - 50% laden - Articulated (>3.5 - 33t)
E348	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGVs refrigerated (all diesel) - 50% laden - Articulated -> 33t
E349	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGVs refrigerated (all diesel) - 50% laden - All artics
E350	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGVs refrigerated (all diesel) - 50% laden - All HGVs
E351	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGVs refrigerated (all diesel) - 100% laden - Rigid (>3.5 - 7.5 tonnes)
E352	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGVs refrigerated (all diesel) - 100% laden - Rigid (>7.5 tonnes-17 tonnes)
E353	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGVs refrigerated (all diesel) - 100% laden - Rigid (>17 tonnes)
E354	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGVs refrigerated (all diesel) - 100% laden - All rigids
E355	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGVs refrigerated (all diesel) - 100% laden - Articulated (>3.5 - 33t)
E356	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGVs refrigerated (all diesel) - 100% laden - Articulated -> 33t
E357	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGVs refrigerated (all diesel) - 100% laden - All artics
E358	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGVs refrigerated (all diesel) - 100% laden - All HGVs
E359	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGVs refrigerated (all diesel) - Average laden - Rigid (>3.5 - 7.5 tonnes)
E360	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGVs refrigerated (all diesel) - Average laden - Rigid (>7.5 tonnes-17 tonnes)
E361	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGVs refrigerated (all diesel) - Average laden - Rigid (>17 tonnes)
E362	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGVs refrigerated (all diesel) - Average laden - All rigids
E363	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGVs refrigerated (all diesel) - Average laden - Articulated (>3.5 - 33t)
E364	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGVs refrigerated (all diesel) - Average laden - Articulated -> 33t
E365	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGVs refrigerated (all diesel) - Average laden - All artics
E366	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Delivery vehicles - HGVs refrigerated (all diesel) - Average laden - All HGVs
E367	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Electricity use
E368	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Heat and steam - Onsite heat and steam
E369	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Heat and steam - District heat and steam

Reference	Metric	Sub-category	Sub-category
E370	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Water supply
E371	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Water treatment
E372	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business flights - Within UK, to/from UK - Average passenger
E373	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business flights - Within Europe, to/from UK - Average passenger
E374	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business flights - Within Europe, to/from UK - Economy class
E375	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business flights - Within Europe, to/from UK - Business class
E376	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business flights - Outside of Europe, to/from UK - Average passenger
E377	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business flights - Outside of Europe, to/from UK - Economy class
E378	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business flights - Outside of Europe, to/from UK - Premium economy class
E379	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business flights - Outside of Europe, to/from UK - Business class
E380	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business flights - Outside of Europe, to/from UK - First class
E381	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business flights - Flights not to and from UK - Average passenger
E382	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business flights - Flights not to and from UK - Economy class
E383	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business flights - Flights not to and from UK - Premium economy class
E384	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business flights - Flights not to and from UK - Business class
E385	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business flights - Flights not to and from UK - First class
E386	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business sea travel - Foot passenger
E387	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business sea travel - Car passenger
E388	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business sea travel - Average (all passenger)
E389	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by market segment) - Mini - Diesel
E390	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by market segment) - Mini - Petrol
E391	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by market segment) - Mini - Unknown
E392	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by market segment) - Mini - Battery electric vehicle
E393	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by market segment) - Supermini - Diesel
E394	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by market segment) - Supermini - Petrol
E395	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by market segment) - Supermini - Unknown
E396	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by market segment) - Supermini - Plug-in hybrid electric vehicle
E397	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by market segment) - Supermini - Battery electric vehicle
E398	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by market segment) - Lower medium - Diesel
E399	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by market segment) - Lower medium - Petrol

Reference	Metric	Sub-category	Sub-category
E400	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by market segment) - Lower medium - Unknown
E401	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by market segment) - Lower medium - Plug-in hybrid electric vehicle
E402	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by market segment) - Lower medium - Battery electric vehicle
E403	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by market segment) - Upper medium - Diesel
E404	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by market segment) - Upper medium - Petrol
E405	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by market segment) - Upper medium - Unknown
E406	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by market segment) - Upper medium - Plug-in hybrid electric vehicle
E407	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by market segment) - Upper medium - Battery electric vehicle
E408	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by market segment) - Executive - Diesel
E409	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by market segment) - Executive - Petrol
E410	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by market segment) - Executive - Unknown
E411	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by market segment) - Executive - Plug-in hybrid electric vehicle
E412	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by market segment) - Executive - Battery electric vehicle
E413	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by market segment) - Luxury - Diesel
E414	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by market segment) - Luxury - Petrol
E415	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by market segment) - Luxury - Unknown
E416	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by market segment) - Luxury - Plug-in hybrid electric vehicle
E417	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by market segment) - Luxury - Battery electric vehicle
E418	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by market segment) - Sports - Diesel
E419	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by market segment) - Sports - Petrol
E420	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by market segment) - Sports - Unknown
E421	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by market segment) - Sports - Plug-in hybrid electric vehicle
E422	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by market segment) - Sports - Battery electric vehicle
E423	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by market segment) - Dual purpose 4X4 - Diesel
E424	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by market segment) - Dual purpose 4X4 - Petrol
E425	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by market segment) - Dual purpose 4X4 - Unknown
E426	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by market segment) - Dual purpose 4X4 - Plug-in hybrid electric vehicle

Reference	Metric	Sub-category	Sub-category
E427	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by market segment) - Dual purpose 4X4 - Battery electric vehicle
E428	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by market segment) - MPV - Diesel
E429	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by market segment) - MPV - Petrol
E430	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by market segment) - MPV - Unknown
E431	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by market segment) - MPV - Plug-in hybrid electric vehicle
E432	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by market segment) - MPV - Battery electric vehicle
E433	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by size) - Small car - Diesel
E434	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by size) - Small car - Petrol
E435	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by size) - Small car - Hybrid
E436	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by size) - Small car - Unknown
E437	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by size) - Small car - Plug-in hybrid electric vehicle
E438	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by size) - Small car - Battery electric vehicle
E439	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by size) - Medium car - Diesel
E440	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by size) - Medium car - Petrol
E441	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by size) - Medium car - Hybrid
E442	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by size) - Medium car - CNG
E443	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by size) - Medium car - LPG
E444	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by size) - Medium car - Unknown
E445	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by size) - Medium car - Plug-in hybrid electric vehicle
E446	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by size) - Medium car - Battery electric vehicle
E447	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by size) - Large car - Diesel
E448	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by size) - Large car - Petrol
E449	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by size) - Large car - Hybrid
E450	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by size) - Large car - CNG
E451	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by size) - Large car - LPG
E452	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by size) - Large car - Unknown
E453	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by size) - Large car - Plug-in hybrid electric vehicle
E454	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by size) - Large car - Battery electric vehicle
E455	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by size) - Average car - Diesel

Reference	Metric	Sub-category	Sub-category
E456	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by size) - Average car - Petrol
E457	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by size) - Average car - Hybrid
E458	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by size) - Average car - CNG
E459	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by size) - Average car - LPG
E460	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by size) - Average car - Unknown
E461	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by size) - Average car - Plug-in hybrid electric vehicle
E462	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Cars (by size) - Average car - Battery electric vehicle
E463	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Motorbike - Small
E464	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Motorbike - Medium
E465	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Motorbike - Large
E466	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Motorbike - Average
E467	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Taxis - Regular taxi
E468	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Taxis - Black cab
E469	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Bus - Local bus (not London)
E470	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Bus - Local London bus
E471	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Bus - Average local bus
E472	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Bus - Coach
E473	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Rail - National rail
E474	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Rail - International rail
E475	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Rail - Light rail and tram
E476	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Business - land - Rail - London Underground
E477	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - Vans - Class I (up to 1.305 tonnes) - Diesel
E478	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - Vans - Class I (up to 1.305 tonnes) - Petrol
E479	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - Vans - Class I (up to 1.305 tonnes) - Battery electric vehicle
E480	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - Vans - Class II (1.305 to 1.74 tonnes) - Diesel
E481	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - Vans - Class II (1.305 to 1.74 tonnes) - Petrol
E482	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - Vans - Class II (1.305 to 1.74 tonnes) - Battery electric vehicle
E483	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - Vans - Class III (1.74 to 3.5 tonnes) - Diesel
E484	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - Vans - Class III (1.74 to 3.5 tonnes) - Petrol
E485	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - Vans - Class III (1.74 to 3.5 tonnes) - Battery electric vehicle
E486	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - Vans - Average (up to 3.5 tonnes) - Diesel

Reference	Metric	Sub-category	Sub-category
E487	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - Vans - Average (up to 3.5 tonnes) - Petrol
E488	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - Vans - Average (up to 3.5 tonnes) - CNG
E489	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - Vans - Average (up to 3.5 tonnes) - LPG
E490	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - Vans - Average (up to 3.5 tonnes) - Unknown
E491	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - Vans - Average (up to 3.5 tonnes) - Battery electric vehicle
E492	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV (all diesel) - Rigid (>3.5 - 7.5 tonnes) - 0% laden
E493	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV (all diesel) - Rigid (>3.5 - 7.5 tonnes) - 50% laden
E494	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV (all diesel) - Rigid (>3.5 - 7.5 tonnes) - 100% laden
E495	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV (all diesel) - Rigid (>3.5 - 7.5 tonnes) - Average laden
E496	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV (all diesel) - Rigid (>7.5 tonnes-17 tonnes) - 0% laden
E497	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV (all diesel) - Rigid (>7.5 tonnes-17 tonnes) - 50% laden
E498	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV (all diesel) - Rigid (>7.5 tonnes-17 tonnes) - 100% laden
E499	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV (all diesel) - Rigid (>7.5 tonnes-17 tonnes) - Average laden
E500	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV (all diesel) - Rigid (>17 tonnes) - 0% laden
E501	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV (all diesel) - Rigid (>17 tonnes) - 50% laden
E502	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV (all diesel) - Rigid (>17 tonnes) - 100% laden
E503	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV (all diesel) - Rigid (>17 tonnes) - Average laden
E504	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV (all diesel) - All rigids - 0% laden
E505	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV (all diesel) - All rigids - 50% laden
E506	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV (all diesel) - All rigids - 100% laden
E507	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV (all diesel) - All rigids - Average laden
E508	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV (all diesel) - Articulated (>3.5 - 33t) - 0% laden
E509	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV (all diesel) - Articulated (>3.5 - 33t) - 50% laden
E510	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV (all diesel) - Articulated (>3.5 - 33t) - 100% laden
E511	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV (all diesel) - Articulated (>3.5 - 33t) - Average laden
E512	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV (all diesel) - Articulated (>33t) - 0% laden
E513	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV (all diesel) - Articulated (>33t) - 50% laden
E514	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV (all diesel) - Articulated (>33t) - 100% laden
E515	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV (all diesel) - Articulated (>33t) - Average laden
E516	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV (all diesel) - All artics - 0% laden
E517	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV (all diesel) - All artics - 50% laden
E518	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV (all diesel) - All artics - 100% laden

Reference	Metric	Sub-category	Sub-category
E519	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV (all diesel) - All artics - Average laden
E520	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV (all diesel) - All HGVs - 0% laden
E521	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV (all diesel) - All HGVs - 50% laden
E522	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV (all diesel) - All HGVs - 100% laden
E523	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV (all diesel) - All HGVs - Average laden
E524	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV refrigerated (all diesel) - Rigid (>3.5 - 7.5 tonnes) - 0% laden
E525	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV refrigerated (all diesel) - Rigid (>3.5 - 7.5 tonnes) - 50% laden
E526	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV refrigerated (all diesel) - Rigid (>3.5 - 7.5 tonnes) - 100% laden
E527	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV refrigerated (all diesel) - Rigid (>3.5 - 7.5 tonnes) - Average laden
E528	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV refrigerated (all diesel) - Rigid (>7.5 tonnes-17 tonnes) - 0% laden
E529	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV refrigerated (all diesel) - Rigid (>7.5 tonnes-17 tonnes) - 50% laden
E530	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV refrigerated (all diesel) - Rigid (>7.5 tonnes-17 tonnes) - 100% laden
E531	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV refrigerated (all diesel) - Rigid (>7.5 tonnes-17 tonnes) - Average laden
E532	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV refrigerated (all diesel) - Rigid (>17 tonnes) - 0% laden
E533	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV refrigerated (all diesel) - Rigid (>17 tonnes) - 50% laden
E534	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV refrigerated (all diesel) - Rigid (>17 tonnes) - 100% laden
E535	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV refrigerated (all diesel) - Rigid (>17 tonnes) - Average laden
E536	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV refrigerated (all diesel) - All rigid - 0% laden
E537	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV refrigerated (all diesel) - All rigid - 50% laden
E538	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV refrigerated (all diesel) - All rigid - 100% laden
E539	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV refrigerated (all diesel) - All rigid - Average laden
E540	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV refrigerated (all diesel) - Articulated (>3.5 - 33t) - 0% laden
E541	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV refrigerated (all diesel) - Articulated (>3.5 - 33t) - 50% laden
E542	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV refrigerated (all diesel) - Articulated (>3.5 - 33t) - 100% laden
E543	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV refrigerated (all diesel) - Articulated (>3.5 - 33t) - Average laden
E544	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV refrigerated (all diesel) - Articulated (>33t) - 0% laden
E545	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV refrigerated (all diesel) - Articulated (>33t) - 50% laden
E546	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV refrigerated (all diesel) - Articulated (>33t) - 100% laden
E547	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV refrigerated (all diesel) - Articulated (>33t) - Average laden

Reference	Metric	Sub-category	Sub-category
E548	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV refrigerated (all diesel) - All artics - 0% laden
E549	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV refrigerated (all diesel) - All artics - 50% laden
E550	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV refrigerated (all diesel) - All artics - 100% laden
E551	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV refrigerated (all diesel) - All artics - Average laden
E552	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV refrigerated (all diesel) - All HGVs - 0% laden
E553	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV refrigerated (all diesel) - All HGVs - 50% laden
E554	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV refrigerated (all diesel) - All HGVs - 100% laden
E555	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Freight - HGV refrigerated (all diesel) - All HGVs - Average laden
E556	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Hotel stay - UK
E557	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Hotel stay - UK (London)
E558	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Hotel stay - Australia
E559	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Hotel stay - Belgium
E560	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Hotel stay - Brazil
E561	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Hotel stay - Canada
E562	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Hotel stay - Chile
E563	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Hotel stay - China
E564	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Hotel stay - Colombia
E565	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Hotel stay - Costa Rica
E566	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Hotel stay - Egypt
E567	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Hotel stay - France
E568	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Hotel stay - Germany
E569	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Hotel stay - Hong Kong, China
E570	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Hotel stay - India
E571	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Hotel stay - Indonesia
E572	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Hotel stay - Italy
E573	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Hotel stay - Japan
E574	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Hotel stay - Jordan
E575	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Hotel stay - Korea
E576	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Hotel stay - Malaysia
E577	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Hotel stay - Maldives
E578	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Hotel stay - Mexico
E579	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Hotel stay - Netherlands

Reference	Metric	Sub-category	Sub-category
E580	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Hotel stay - Oman
E581	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Hotel stay - Philippines
E582	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Hotel stay - Portugal
E583	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Hotel stay - Qatar
E584	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Hotel stay - Russian Federation
E585	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Hotel stay - Saudi Arabia
E586	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Hotel stay - Singapore
E587	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Hotel stay - South Africa
E588	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Hotel stay - Spain
E589	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Hotel stay - Switzerland
E590	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Hotel stay - Thailand
E591	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Hotel stay - Turkey
E592	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Hotel stay - United Arab Emirates
E593	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Hotel stay - United States
E594	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Hotel stay - Vietnam
E595	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Construction - General - Landfill
E596	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Construction - General - Composting
E597	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Construction - General - Combustion
E598	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Construction - General - Recycling
E599	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Construction - Aggregates - Landfill
E600	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Construction - Aggregates - Recycling
E601	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Construction - Asbestos - Landfill
E602	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Construction - Asphalt - Landfill
E603	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Construction - Asphalt - Recycling
E604	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Construction - Bricks - Landfill
E605	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Construction - Bricks - Recycling
E606	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Construction - Concrete - Landfill
E607	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Construction - Concrete - Recycling
E608	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Construction - Insulation - Landfill
E609	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Construction - Insulation - Recycling
E610	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Construction - Metals - Landfill
E611	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Construction - Metals - Recycling

Reference	Metric	Sub-category	Sub-category
E612	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Construction - Soils - Landfill
E613	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Construction - Soils - Recycling
E614	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Construction - Mineral oil - Combustion
E615	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Construction - Mineral oil - Recycling
E616	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Construction - Plasterboard - Landfill
E617	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Construction - Plasterboard - Recycling
E618	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Construction - Tyres - Recycling
E619	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Construction - Wood - Landfill
E620	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Construction - Wood - Composting
E621	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Construction - Wood - Combustion
E622	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Construction - Wood - Recycling
E623	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Other - Books - Landfill
E624	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Other - Books - Combustion
E625	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Other - Books - Recycling
E626	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Other - Glass - Landfill
E627	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Other - Glass - Combustion
E628	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Other - Glass - Recycling
E629	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Other - Clothing - Landfill
E630	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Other - Clothing - Combustion
E631	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Other - Clothing - Recycling
E632	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Refuse - General - Recycling
E633	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Refuse - General - Landfill
E634	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Refuse - General - Composting
E635	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Refuse - General - Combustion
E636	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Refuse - Household residual waste - Combustion
E637	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Refuse - Household residual waste - Landfill
E638	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Refuse - Organic: food and drink waste - Combustion
E639	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Refuse - Organic: food and drink waste - Landfill
E640	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Refuse - Organic: food and drink waste - Composting
E641	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Refuse - Organic: food and drink waste - Anaerobic digestion

Reference	Metric	Sub-category	Sub-category
E642	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Refuse - Organic: garden waste - Anaerobic digestion
E643	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Refuse - Organic: garden waste - Landfill
E644	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Refuse - Organic: garden waste - Composting
E645	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Refuse - Organic: garden waste - Combustion
E646	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Refuse - Organic: mixed food and garden waste - Anaerobic digestion
E647	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Refuse - Organic: mixed food and garden waste - Landfill
E648	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Refuse - Organic: mixed food and garden waste - Composting
E649	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Refuse - Organic: mixed food and garden waste - Combustion
E650	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Refuse - Commercial and industrial waste - Combustion
E651	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Refuse - Commercial and industrial waste - Landfill
E652	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Refuse - Landfill
E653	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Refuse - Combustion
E654	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Refuse - Recycling
E655	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Metal - Landfill
E656	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Metal - Combustion
E657	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Metal - Recycling
E658	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Plastic - Landfill
E659	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Plastic - Combustion
E660	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Plastic - Recycling
E661	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Paper - Landfill
E662	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Paper - Composting
E663	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Paper - Combustion
E664	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Waste disposal (CO2e) - Paper - Recycling
E665	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Construction - General - Primary material source
E666	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Construction - Aggregates - Primary material source
E667	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Construction - Aggregates - Re-used source
E668	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Construction - Aggregates - Recycled source
E669	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Construction - Asbestos - Primary material source
E670	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Construction - Asphalt - Primary material source

Reference	Metric	Sub-category	Sub-category
E671	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Construction - Asphalt - Re-used source
E672	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Construction - Asphalt - Recycled source
E673	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Construction - Bricks - Primary material source
E674	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Construction - Concrete - Primary material source
E675	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Construction - Concrete - Recycled source
E676	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Construction - Insulation - Primary material source
E677	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Construction - Insulation - Recycled source
E678	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Construction - Metals - Primary material source
E679	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Construction - Metals - Recycled source
E680	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Construction - Soils - Recycled source
E681	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Construction - Mineral oil - Primary material source
E682	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Construction - Mineral oil - Recycled source
E683	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Construction - Plasterboard - Primary material source
E684	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Construction - Plasterboard - Recycled source
E685	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Construction - Tyres - Primary material source
E686	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Construction - Tyres - Re-used source
E687	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Construction - Wood - Primary material source
E688	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Construction - Wood - Re-used source
E689	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Construction - Wood - Recycled source
E690	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Other - Glass - Primary material source
E691	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Other - Glass - Recycled source
E692	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Other - Clothing - Primary material source
E693	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Other - Clothing - Re-used source
E694	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Organic - Compost derived from garden waste - Primary material source
E695	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Organic - Compost derived from food and garden waste - Primary material source
E696	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Electrical Items - Fridges and freezers - Primary material source
E697	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Electrical Items - Large items - Primary material source
E698	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Electrical Items - IT - Primary material source
E699	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Electrical Items - Small items - Primary material source

Reference	Metric	Sub-category	Sub-category
E700	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Electrical Items - Batteries - Alkaline - Primary material source
E701	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Electrical Items - Batteries - Li ion - Primary material source
E702	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Electrical Items - Batteries - NiMH - Primary material source
E703	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Metal - Aluminium cans and foil (excl. forming) - Primary material source
E704	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Metal - Aluminium cans and foil (excl. forming) - Recycled source
E705	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Metal - Mixed cans - Primary material source
E706	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Metal - Mixed cans - Recycled source
E707	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Metal - Scrap cans - Primary material source
E708	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Metal - Scrap cans - Recycled source
E709	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Metal - Steel cans - Primary material source
E710	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Metal - Steel cans - Recycled source
E711	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Plastic - Average plastics - Primary material source
E712	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Plastic - Average plastics - Recycled source
E713	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Plastic - Average plastic film - Primary material source
E714	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Plastic - Average plastic film - Recycled source
E715	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Plastic - Average plastic rigid - Primary material source
E716	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Plastic - Average plastic rigid - Recycled source
E717	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Plastic - HDPE (incl. forming) - Primary material source
E718	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Plastic - HDPE (incl. forming) - Recycled source
E719	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Plastic - LDPE and LLDPE (incl. forming) - Primary material source
E720	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Plastic - LDPE and LLDPE (incl. forming) - Recycled source
E721	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Plastic - PET (incl. forming) - Primary material source
E722	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Plastic - PET (incl. forming) - Recycled source
E723	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Plastic - PP (incl. forming) - Primary material source
E724	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Plastic - PP (incl. forming) - Recycled source
E725	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Plastic - PS (incl. forming) - Primary material source

Reference	Metric	Sub-category	Sub-category
E726	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Plastic - PS (incl. forming) - Recycled source
E727	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Plastic - PVC (incl. forming) - Primary material source
E728	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Plastic - PVC (incl. forming) - Recycled source
E729	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Paper - Paper and board: board - Primary material source
E730	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Paper - Paper and board: board - Recycled source
E731	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Paper - Paper and board: mixed - Primary material source
E732	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Paper - Paper and board: mixed - Recycled source
E733	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Paper - Paper and board: paper - Primary material source
E734	Carbon dioxide equivalent (CO2e)	Option B - use tool to sum components of CO2e	Material use (CO2e) - Paper - Paper and board: paper - Recycled source
E735	Air quality	Nitrogen oxides (NOx)	.
E736	Air quality	Sulphur dioxide (SO2)	.
E737	Air quality	Ammonia (NH3)	.
E738	Air quality	Volatile organic compounds (VOCs)	.
E739	Air quality	Particulate matter (PM2.5)	.
E740	Noise	Noise pollution	.
E741	Water re-use	Rain water harvesting	Small (<500m ²)
E742	Water re-use	Rain water harvesting	Medium (500 - 2000m ²)
E743	Water re-use	Rain water harvesting	Large (2000 - 5000 m ²)
E744	Water re-use	Rain water harvesting	Very large (>5000 m ²)
E745	Water re-use	Grey water recycling	Low (<500 m ²)
E746	Water re-use	Grey water recycling	Small (500 - 1,500 m ²)
E747	Water re-use	Grey water recycling	Medium (1500 - 4000m ²)
E748	Water re-use	Grey water recycling	Large (4,000 - 10,000 m ²)
E749	Water re-use	Grey water recycling	Significant (>10,000 m ²)
E750	Biodiversity units	Option A - record net change	.
E751	Biodiversity units	Option B - particular options using the other spreadsheet	.
E752	Biodiversity units	Option C - trees directly	Urban trees - Small (<= 30cm diameter at breast height) - Small (<= 30cm diameter at breast height)
E753	Biodiversity units	Option C - trees directly	Urban trees - Medium (> 30 to 90 cm diameter at breast height) - Medium (> 30 to 90 cm diameter at breast height)
E754	Biodiversity units	Option C - trees directly	Urban trees - Large (> 90cm diameter at breast height) - Large (> 90cm diameter at breast height)
E755	Biodiversity units	Option C - trees directly	Rural trees - Any size - Any size

Non - monetised

Social Value Model

Reference	Metric	Sub-category	Sub-category
NM1	Theme 1: Covid-19 Recovery	Number of full-time equivalent (FTE) employment opportunities created under the contract, by UK region, for those who were made redundant due to COVID-19	.
NM2	Theme 1: Covid-19 Recovery	Number of people-hours spent supporting local community integration, such as volunteering and other community-led initiatives related to COVID-19, under the contract	.
NM3	Theme 1: Covid-19 Recovery	Percentage of all companies in the supply chain under the contract to have implemented the 6 standards in the Mental Health at Work commitment	.
NM4	Theme 1: Covid-19 Recovery	Number of companies in the supply chain under the contract to have implemented the 6 standards in the Mental Health at Work commitment	.
NM5	Theme 2: Tackling economic inequality	Number of apprenticeship opportunities (Level 2, 3, and 4+) created or retained under the contract, by UK region	.
NM6	Theme 2: Tackling economic inequality	Number of training opportunities (Level 2, 3, and 4+) created or retained under the contract, other than apprentices, by UK region	.
NM7	Theme 2: Tackling economic inequality	Number of people-hours of learning interventions delivered under the contract, by UK region	.
NM8	Theme 2: Tackling economic inequality	Start ups	The number of contract opportunities awarded under the contract
NM9	Theme 2: Tackling economic inequality	Start ups	The value of contract opportunities awarded under the contract in £
NM10	Theme 2: Tackling economic inequality	Start ups	Total spend under the contract, as a percentage of the overall contract spend
NM11	Theme 2: Tackling economic inequality	SMEs	The number of contract opportunities awarded under the contract
NM12	Theme 2: Tackling economic inequality	SMEs	The value of contract opportunities awarded under the contract in £
NM13	Theme 2: Tackling economic inequality	SMEs	Total spend under the contract, as a percentage of the overall contract spend
NM14	Theme 2: Tackling economic inequality	VCSEs	The number of contract opportunities awarded under the contract
NM15	Theme 2: Tackling economic inequality	VCSEs	The value of contract opportunities awarded under the contract in £
NM16	Theme 2: Tackling economic inequality	VCSEs	Total spend under the contract, as a percentage of the overall contract spend
NM17	Theme 2: Tackling economic inequality	Mutuals	The number of contract opportunities awarded under the contract
NM18	Theme 2: Tackling economic inequality	Mutuals	The value of contract opportunities awarded under the contract in £
NM19	Theme 2: Tackling economic inequality	Mutuals	Total spend under the contract, as a percentage of the overall contract spend
NM20	Theme 2: Tackling economic inequality	Percentage of all companies in the supply chain under the contract with a current Cyber Essentials certification	.
NM21	Theme 2: Tackling economic inequality	Number of companies in the supply chain under the contract with a current Cyber Essentials certification	.

Reference	Metric	Sub-category	Sub-category
NM22	Theme 2: Tackling economic inequality	Percentage of all companies in the supply chain under the contract with a current Cyber Essentials Plus certification	.
NM23	Theme 2: Tackling economic inequality	Number of companies in the supply chain under the contract with a current Cyber Essentials Plus certification	.
NM24	Theme 2: Tackling economic inequality	Percentage of all companies in the supply chain under the contract to have adopted the National Cyber Security Centre's 10 steps	.
NM25	Theme 2: Tackling economic inequality	Number of companies in the supply chain under the contract to have adopted the National Cyber Security Centre's 10 steps	.
NM26	Theme 3: Fighting climate change	Number of people-hours spent protecting and improving the environment under the contract, by UK region	.
NM27	Theme 3: Fighting climate change	Number of green spaces created under the contract, by UK region	.
NM28	Theme 3: Fighting climate change	Annual reduction in emissions of greenhouse gases arising from the performance of the contract, measured in metric tonnes carbon dioxide equivalents (MTCDE)	.
NM29	Theme 3: Fighting climate change	Annual reduction in water use arising from the performance of the contract, measured in litres	.
NM30	Theme 3: Fighting climate change	Annual reduction in waste to landfill arising from the performance of the contract, measured in metric tonnes	.
NM31	Theme 4: Equal opportunity	Total percentage of full-time equivalent (FTE) disabled people employed under the contract, as a proportion of the total FTE contract workforce, by UK region	.
NM32	Theme 4: Equal opportunity	Number of full-time equivalent (FTE) disabled people employed under the contract, by UK region	.
NM33	Theme 4: Equal opportunity	Total percentage of disabled people on apprenticeship schemes (Level 2, 3, and 4+) under the contract, as a proportion of the all people on apprenticeship schemes (Level 2, 3, and 4+) within the contract workforce, by UK region	.
NM34	Theme 4: Equal opportunity	Number of disabled people on apprenticeship schemes (Level 2, 3, and 4+) under the contract, by UK region	.
NM35	Theme 4: Equal opportunity	Total percentage of disabled people on other training schemes (Level 2, 3, and 4+) under the contract, as a proportion of the all people on other training schemes (Level 2, 3, and 4+) within the contract workforce, by UK region	.
NM36	Theme 4: Equal opportunity	Number of disabled people on other training schemes (Level 2, 3, and 4+) under the contract, by UK region	.
NM37	Theme 4: Equal opportunity	Total percentage of full-time equivalent (FTE) people from groups under-represented in the workforce employed under the contract, as a proportion of the total FTE contract workforce, by UK region	.
NM38	Theme 4: Equal opportunity	Number of full-time equivalent (FTE) people from groups under-represented in the workforce employed under the contract, by UK region	.

Reference	Metric	Sub-category	Sub-category
NM39	Theme 4: Equal opportunity	Total percentage of people from groups under-represented in the workforce on apprenticeship schemes (Level 2, 3, and 4+) under the contract, as a proportion of the all people on apprenticeship schemes (Level 2, 3, and 4+) within the contract workforce, by UK region	.
NM40	Theme 4: Equal opportunity	Number of people from groups under-represented in the workforce on apprenticeship schemes (Level 2, 3, and 4+) under the contract, by UK region	.
NM41	Theme 4: Equal opportunity	Total percentage of people from groups under-represented in the workforce on other training schemes (Level 2, 3, and 4+) under the contract, as a proportion of the all people on other training schemes (Level 2, 3, and 4+) within the contract workforce, by UK region	.
NM42	Theme 4: Equal opportunity	Number of people from groups under-represented in the workforce on other training schemes (Level 2, 3, and 4+) under the contract, by UK region	.
NM43	Theme 4: Equal opportunity	Percentage of all companies in the supply chain under the contract to have committed to the five foundational principles of good work	.
NM44	Theme 4: Equal opportunity	Number of companies in the supply chain under the contract to have committed to the five foundational principles of good work	.
NM45	Theme 4: Equal opportunity	Percentage of the supply chain for which supply chain mapping has been completed to the appropriate tier or to source in order to reduce the risks of modern slavery	.
NM46	Theme 4: Equal opportunity	Number of people-hours devoted to supporting victims of modern slavery under the contract	.
NM47	Theme 5: Wellbeing	Percentage of all companies in the supply chain under the contract to have implemented measures to improve the physical and mental health and wellbeing of employees	.
NM48	Theme 5: Wellbeing	Percentage of all companies in the supply chain under the contract to have implemented the 6 standards in the Mental Health at Work commitment	.
NM49	Theme 5: Wellbeing	Number of companies in the supply chain under the contract to have implemented the 6 standards in the Mental Health at Work commitment	.
NM50	Theme 5: Wellbeing	Percentage of all companies in the supply chain under the contract to have implemented the mental health enhanced standards, for companies with more than 500 employees, in Thriving at Work	.
NM51	Theme 5: Wellbeing	Number of companies in the supply chain under the contract to have implemented the mental health enhanced standards, for companies with more than 500 employees, in Thriving at Work	.

Employment and economic

Reference	Metric	Sub-category	Sub-category
NM52	Local	Percentage of people in the workforce that are 'local'	.
NM53	Local	Number of people in the workforce that are 'local'	.
NM54	Local	Percentage of job opportunities advertised locally	.
NM55	Green jobs	Number of green jobs created	.
NM56	Green jobs	Number of green jobs lost	.
NM57	Workplace diversity	Ethnicity	Two group classification - Percentage of black, Asian or minority ethnic people employed out of the total workforce
NM58	Workplace diversity	Ethnicity	Two group classification - Percentage of white people employed out of the total workforce
NM59	Workplace diversity	Ethnicity	Twenty-one group classification - Percentage of Asian or Asian British people employed out of the total workforce
NM60	Workplace diversity	Ethnicity	Twenty-one group classification - Percentage of black, African, Caribbean or Black British people employed out of the total workforce
NM61	Workplace diversity	Ethnicity	Twenty-one group classification - Percentage of mixed or multiple ethnic groups people employed out of the total workforce
NM62	Workplace diversity	Ethnicity	Twenty-one group classification - Percentage of Indian people employed out of the total workforce
NM63	Workplace diversity	Ethnicity	Twenty-one group classification - Percentage of Pakistani people employed out of the total workforce
NM64	Workplace diversity	Ethnicity	Twenty-one group classification - Percentage of Bangladeshi people employed out of the total workforce
NM65	Workplace diversity	Ethnicity	Twenty-one group classification - Percentage of Chinese people employed out of the total workforce
NM66	Workplace diversity	Ethnicity	Twenty-one group classification - Percentage of any other Asian background employed out of the total workforce
NM67	Workplace diversity	Ethnicity	Twenty-one group classification - Percentage of African people employed out of the total workforce
NM68	Workplace diversity	Ethnicity	Twenty-one group classification - Percentage of Caribbean people employed out of the total workforce
NM69	Workplace diversity	Ethnicity	Twenty-one group classification - Percentage of any other black, African or Caribbean background employed out of the total workforce
NM70	Workplace diversity	Ethnicity	Twenty-one group classification - Percentage of white and black Caribbean people employed out of the total workforce
NM71	Workplace diversity	Ethnicity	Twenty-one group classification - Percentage of white and black African people employed out of the total workforce
NM72	Workplace diversity	Ethnicity	Twenty-one group classification - Percentage of white and Asian people employed out of the total workforce
NM73	Workplace diversity	Ethnicity	Twenty-one group classification - Percentage of any other multiple ethnic background employed out of the total workforce

Reference	Metric	Sub-category	Sub-category
NM74	Workplace diversity	Ethnicity	Twenty-one group classification - Percentage of white British people employed out of the total workforce
NM75	Workplace diversity	Ethnicity	Twenty-one group classification - Percentage of white Irish people employed out of the total workforce
NM76	Workplace diversity	Ethnicity	Twenty-one group classification - Percentage of Gypsy or Irish traveller people employed out of the total workforce
NM77	Workplace diversity	Ethnicity	Twenty-one group classification - Percentage of any other white ethnic background employed out of the total workforce
NM78	Workplace diversity	Ethnicity	Twenty-one group classification - Percentage of Arab people employed out of the total workforce
NM79	Workplace diversity	Ethnicity	Twenty-one group classification - Percentage of people not covered by other categories employed out of the total workforce
NM80	Workplace diversity	Ethnicity	Twenty-one group classification - Percentage of people who respond 'prefer not to say' to ethnicity employed out of the total workforce
NM81	Workplace diversity	Marital status	Percentage of workforce that are single parents
NM82	Workplace diversity	Marital status	Percentage of workforce that are living with a partner
NM83	Workplace diversity	Marital status	Percentage of workforce that are married
NM84	Workplace diversity	Marital status	Percentage of workforce that are single
NM85	Workplace diversity	Marital status	Percentage of workforce that are widowed
NM86	Workplace diversity	Marital status	Percentage of workforce that either do not respond or prefer not to say
NM87	Workplace diversity	Gender	Percentage of workforce that are women
NM88	Workplace diversity	Gender	Percentage of women in leadership position
NM89	Workplace diversity	Gender	Percentage of workforce that are men
NM90	Workplace diversity	Gender	Percentage of workforce that are non-binary
NM91	Workplace diversity	Gender	Percentage of workforce that are transgender
NM92	Workplace diversity	Gender	Percentage of workforce that are inter-sex
NM93	Workplace diversity	Gender	Percentage of people who do not respond or prefer not to say
NM94	Workplace diversity	Sexuality	Percentage of workforce that are LGBTQ+
NM95	Workplace diversity	Sexuality	Percentage of workforce that are heterosexual
NM96	Workplace diversity	Sexuality	Percentage of workforce that are gay or lesbian
NM97	Workplace diversity	Sexuality	Percentage of workforce that are bisexual
NM98	Workplace diversity	Sexuality	Percentage of workforce that report their sexuality as other
NM99	Workplace diversity	Sexuality	Percentage of workforce that report prefer not to say or don't respond
NM100	Workplace diversity	Financial inclusion	Percentage of workforce that are paid at least Living Wage Foundation's Living Wage, relevant to where they are working (London or outside London)

Reference	Metric	Sub-category	Sub-category
NM101	Workplace diversity	Financial inclusion	Retention rates of employees who are women that took parental leave
NM102	Workplace diversity	Financial inclusion	Retention rates of employees who are men that took parental leave
NM103	Workplace diversity	Age	Percentage of workforce that are aged 16-24
NM104	Workplace diversity	Age	Percentage of workforce that are aged 25-34
NM105	Workplace diversity	Age	Percentage of workforce that are aged 35-44
NM106	Workplace diversity	Age	Percentage of workforce that are aged 45-54
NM107	Workplace diversity	Age	Percentage of workforce that are aged 55-64
NM108	Workplace diversity	Age	Percentage of workforce that are aged 65+
NM109	Workplace diversity	Religion	Percentage of workforce that report no religion
NM110	Workplace diversity	Religion	Percentage of workforce that are Christian
NM111	Workplace diversity	Religion	Percentage of workforce that are Buddhist
NM112	Workplace diversity	Religion	Percentage of workforce that are Hindu
NM113	Workplace diversity	Religion	Percentage of workforce that are Jewish
NM114	Workplace diversity	Religion	Percentage of workforce that are Muslim
NM115	Workplace diversity	Religion	Percentage of workforce that are Sikh
NM116	Workplace diversity	Religion	Percentage of workforce that are any other religion
NM117	Workplace diversity	Religion	Percentage of workforce that prefer not to say or do not respond
NM118	Workplace diversity	Other	Percentage of workforce that are refugee/displaced people
NM119	Workplace diversity	Other	Percentage of workforce that are ex-service personnel
NM120	Workplace diversity	Other	Percentage of workforce that are graduates
NM121	Workplace diversity	Other	Percentage of workforce that are ex-offenders
NM122	Workplace diversity	Other	Percentage of workforce that are formerly homeless
NM123	Workplace diversity	Other	Percentage of workforce that require a reasonable adjustment in their role
NM124	Workplace diversity	Other	Inclusive design features
NM125	Workplace diversity	Caring	Percentage of workforce that are not carers
NM126	Workplace diversity	Caring	Percentage of workforce that are primary carer of a child/children
NM127	Workplace diversity	Caring	Percentage of workforce that are primary carer of a disabled child/children
NM128	Workplace diversity	Caring	Percentage of workforce that are primary carer of a disabled adult
NM129	Workplace diversity	Caring	Percentage of workforce that are primary carer of an older person
NM130	Workplace diversity	Caring	Percentage of workforce that are 'secondary' carers
NM131	Workplace diversity	Caring	Percentage of workforce that prefer not to say or do not respond
NM132	Working pattern	Percentage of workforce that are full time employees	.

Reference	Metric	Sub-category	Sub-category
NM133	Working pattern	Percentage of workforce that are part time employees	.
NM134	Working pattern	Percentage of workforce that are on zero hour contracts	.
NM135	Flexible working arrangements	Percentage of workforce that have flexi-time arrangements in place	.
NM136	Flexible working arrangements	Percentage of workforce that 'job-share'	.
NM137	Flexible working arrangements	Percentage of workforce that work from home	.

Health training, and skills

Reference	Metric	Sub-category	Sub-category
NM138	Workplace training	Number of training opportunities created or retained (level 2, 3, and 4+), other than apprentices	.
NM139	Workplace training	Number of people-hours of learning interventions delivered	.
NM140	Workplace training	Percentage of people in training schemes (level 2, 3 and 4+) who are disabled people	.
NM141	Workplace training	Percentage of people in training schemes (level 2, 3 and 4+) who are from under-represented groups	.
NM142	Pay equality	Gender pay gap (median)	.
NM143	Pay equality	Gender pay gap (mean)	.
NM144	Pay equality	Gender bonus pay (median)	.
NM145	Pay equality	Gender bonus pay (mean)	.
NM146	Pay equality	Percentage of men receiving a bonus	.
NM147	Pay equality	Percentage of women receiving a bonus	.
NM148	Pay equality	Percentage of workforce who are in the top income decile who are women	.
NM149	Pay equality	Percentage of workforce who are in the top income decile who are men	.
NM150	Pay equality	Ethnicity pay gap (mean)	.
NM151	Pay equality	Ethnicity pay gap (median)	.
NM152	Pay equality	Disability pay gap (mean)	.
NM153	Pay equality	Disability pay gap (median)	.
NM154	Workforce satisfaction, participation & contribution	Percentage of employees recommending their employer as 'a great place to work' (Net Promoter Score)	.
NM155	Workforce satisfaction, participation & contribution	Percentage turnover of employees	.
NM156	Workforce satisfaction, participation & contribution	Customer churn rates	.
NM157	Workforce satisfaction, participation & contribution	Percentage of employees participating in SAYE, SIP or similar schemes	.
NM158	Workforce satisfaction, participation & contribution	Percentage of employees participating in payroll giving	.
NM159	Workforce satisfaction, participation & contribution	Employee Net Promoter Score (eNPS)	.
NM160	Workforce satisfaction, participation & contribution	Workforce turnover rate	.
NM161	Workforce satisfaction, participation & contribution	Average length of service	.

Reference	Metric	Sub-category	Sub-category
NM162	Workforce satisfaction, participation & contribution	Average number of training hours per employee per year	.
NM163	Workforce satisfaction, participation & contribution	Average retirement age	.
NM164	Workforce satisfaction, participation & contribution	Percentage employer pension contributions on average per employee	.
NM165	Workforce satisfaction, participation & contribution	Percentage of staff covered by health insurance	.
NM166	Workforce satisfaction, participation & contribution	Percentage of workforce that are able to purchase shares in the organisation	.
NM167	Workforce satisfaction, participation & contribution	Percentage of workforce that do hold an ownership stake in the organisation	.
NM168	Workforce health	Well Community Standard	.
NM169	Workforce health	Health campaigns	.

Supply chain

Reference	Metric	Sub-category	Sub-category
NM170	Percentage of contracts let with ethical requirements	.	.
NM171	Percentage of suppliers with environmental policy and management system	.	.
NM172	Percentage of contracts let with an Environmental Performance Declaration	.	.
NM173	Percentage of contracts let with environmental requirements	.	.
NM174	Percentage of suppliers who reaccruited to ISO14090 standard	.	.
NM175	Percentage of suppliers that complete a comprehensive risk assessment including climate change impacts	.	.
NM176	Percentage of contracts let with social value requirements	.	.
NM177	Average number of days taken to make payments in the reporting period	.	.
NM178	Percentage of payments made within contractual length of time	.	.
NM179	Percentage of suppliers/ subcontractors that are 'local'	.	.

Community

Reference	Metric	Sub-category	Sub-category
NM194	Number of actions to mitigate risk of noise	.	.
NM195	Number of actions to mitigate light pollution	.	.
NM196	Non-hybrid and non-EV staff vehicles	.	.

Environmental

Reference	Metric	Sub-category	Sub-category
NM180	Volunteering	Percentage of staff that volunteer	.

NM181	Complaints	Complaints	.
NM182	Complaints	Work related	.
Reference	Metric	Sub-category	Sub-category
NM183	Complaints	Noise	.
NM184	Complaints	Vibration	.
NM185	Complaints	Dust	.
NM186	Complaints	Air quality	.
NM187	Complaints	Light pollution	.
NM188	Complaints	Other	.
NM189	Complaints	Complaints resolved	.
NM190	Complaints	Unresolved	.
NM191	Complaints	Closed	.
NM192	Green spaces	Change in area of green spaces	.
NM193	Green spaces	Public space	.

Good Business Charter

Reference	Metric	Sub-category	Sub-category
NM197	(1) Real Living Wage	1.1 Accredited	.
NM198	(1) Real Living Wage	1.2 If you are not accredited - commit	.
NM199	(2) Fairer hours and contracts	2.1 Zero hours or minimal hour contracts	.
NM200	(2) Fairer hours and contracts	2.2 Fair approach	.
NM201	(2) Fairer hours and contracts	2.3 Shift notice	.
NM202	(2) Fairer hours and contracts	2.4 Shift notice commitment	.
NM203	(2) Fairer hours and contracts	2.5 Pay shifts when late cancellation	.
NM204	(2) Fairer hours and contracts	2.6 Commit to paying shifts when cancelled late	.
NM205	(2) Fairer hours and contracts	2.7 Allow employees to request more fixed hours	.
NM206	(2) Fairer hours and contracts	2.8 Commit to allow employees to allow more fixed hours	.
NM207	(2) Fairer hours and contracts	2.9 Commit to review	.
NM208	(3) Employee wellbeing	3.1 Fair and transparent policies	.
NM209	(3) Employee wellbeing	3.2 Commit to fair and transparent policies	.
NM210	(3) Employee wellbeing	3.3 Promote, support and advice	.
NM211	(3) Employee wellbeing	3.4 Commit to promote, support and advice	.
NM212	(4) Employee representation	4.1 Trade unions are recognised in organisation	.
NM213	(4) Employee representation	4.2 Union representatives	.
NM214	(4) Employee representation	4.3 Employee forum	.
NM215	(4) Employee representation	4.4 Commit to employee forum	.
NM216	(4) Employee representation	4.5 Employee issues escalated from forum	.
NM217	(4) Employee representation	4.6 Commit to employee issues being escalated	.
NM218	(4) Employee representation	4.7 Employee satisfaction survey shared	.
NM219	(4) Employee representation	4.8 Commit to sharing employee satisfaction survey	.
NM220	(4) Employee representation	4.9 Whistleblowing mechanism	.
NM221	(4) Employee representation	4.10 Commitment to have whistleblowing mechanism	.
NM222	(5) Diversity and inclusion	5.1 Inclusive work place	.
NM223	(5) Diversity and inclusion	5.2 Commit to inclusive work place	.

NM224	(5) Diversity and inclusion	5.3 Survey question about inclusive work place	.
NM225	(5) Diversity and inclusion	5.4 Commit to survey question about inclusion	.
NM226	(5) Diversity and inclusion	5.5 Collect data on diversity	.
NM227	(5) Diversity and inclusion	5.6 Commit to collect data on diversity	.
NM228	(5) Diversity and inclusion	5.7 Report at board level diversity data	.
NM229	(5) Diversity and inclusion	5.8 Commit to report at board level diversity statistics	.
NM230	(5) Diversity and inclusion	5.9 Diversity part of recruitment and retention	.
NM231	(5) Diversity and inclusion	5.10 Commit to diversity part of recruitment/retention	.
NM232	(5) Diversity and inclusion	5.11 Measures for harassment and victimisation	.
NM233	(5) Diversity and inclusion	5.12 Commit to measures for harassment and victimisation	.
NM234	(5) Diversity and inclusion	5.13 Communicate commitments	.
NM235	(5) Diversity and inclusion	5.14 Commit to communicate commitments	.
NM236	(5) Diversity and inclusion	5.15 CEO pay ratio	.
NM237	(5) Diversity and inclusion	5.16 Commit to publish CEO publish pay ratio	.
NM238	(6) Environmental responsibility	6.1 Identify environmental issues	.
NM239	(6) Environmental responsibility	6.2 Commit to identifying environmental issues	.
NM240	(6) Environmental responsibility	6.3 Comply and exceed environmental legislation	.
NM241	(6) Environmental responsibility	6.4 Commit to comply and exceed environmental measures	.
NM242	(6) Environmental responsibility	6.5 Set environmental objectives	.
NM243	(6) Environmental responsibility	6.6 Commit to setting environmental objectives	.
NM244	(6) Environmental responsibility	6.7 Encourage good environmental practice	.
NM245	(6) Environmental responsibility	6.8 Commit to encouraging good environmental practice	.
NM246	(7) Pay fair tax	7.1 Commit to pay tax and to not tax avoid	.
NM247	(7) Pay fair tax	7.2 Communicate information about approach to tax	.
NM248	(7) Pay fair tax	7.3 Commit to communicate tax approach	.
NM249	(7) Pay fair tax	7.4 Transparent with HMRC	.
NM250	(8) Commitment to customers	8.1 Publish commitment to customers	.
NM251	(8) Commitment to customers	8.2 Commit to publish commitments	.
NM252	(8) Commitment to customers	8.3 Report customer feedback to board	.
NM253	(8) Commitment to customers	8.4 Commit to report customer feedback	.
NM254	(9) Ethical sourcing	9.1 Standard ethical trading initiative	.
NM255	(9) Ethical sourcing	9.2 Commit to standard ethical trading	.
NM256	(10) Prompt payment	10.1 Prompt payment code	.
NM257	(10) Prompt payment	10.2 Commit to prompt payment code	.

Glossary

Additionality - a real increase in social value that would not have occurred in the absence of the intervention being appraised.

Adverse selection - may occur where asymmetric information restricts the quality of a traded good. This typically happens because the side with more information can negotiate a more favourable exchange than would otherwise be the case.

Affordability - an assessment of the costs of an intervention, taking into account current and expected future budgets.

Agglomeration benefits - when firms and/or people locate near one another in geographical clusters.

Alcohol misuse - is when alcohol is drunk in a way that's harmful, or when one is dependent on alcohol. To keep health risks from alcohol to a low level, both men and women are advised not to regularly drink more than 14 units a week.

Appraisal - is the process of defining objectives, examining options and weighing up the relevant costs, benefits, risks and uncertainties before a decision is made.

Assessment - may refer to either an appraisal or an evaluation.

Attribution - taking into account the impact other organisations or stakeholders could have had in contributing to the social value generated.

Benefits externalities - benefits that the result of a positive spill over. These are benefits felt by a person/s, that are not the producer or consumer.

Black, Asian or minority ethnic person - a person who is from a black, Asian or minority ethnic group.

Business As Usual (BAU) - the continuation of current arrangements as if the intervention under consideration were not to happen. This serves as a benchmark to compare alternative interventions.

Care leaver - care leavers are young people aged 16 to 25 leaving authority care.

Cost allocation - the allocation of costs or expenditure to activities related to a given programme, product or business.

Cost Benefit Analysis (CBA) - analysis that quantifies in monetary terms as many of the costs and benefits of a proposal as feasible, including items for which the market does not provide a satisfactory measure of economic value (HM Green Book).

Cost externalities - costs that are the results of a negative spill over. These are costs felt by person/s who are not either the producer or consumer.

Cost of capital - the cost of raising funds and is sometimes expressed as an annual percentage rate.

Crime - the UK government does not provide a single definition of crime. Victim Support defines crime as a deliberate act that causes physical or psychological harm, damage to or loss of property, and is against the law. For more detailed information relating to specific types of crime, see Home Office Crime Recording Rules for Frontline Officers and Staff 2023/24.

Deadweight - allowing for outcomes that would have taken place without the intervention, comparing with business as usual (BAU) or the 'do nothing' scenario.

Diminishing marginal utility - the tendency for the satisfaction individuals derive from an additional unit of a good or service to diminish as more units are acquired or consumed.

Diminishing marginal utility of income - the value of an additional pound of income is higher for a low-income recipient and lower for a high-income recipient.

Direct and Indirect effects – direct effects are immediate and primary economic consequences of a specific activity or event. This typically involves the initial spending or investment and its immediate impact on a particular industry or sector. For example, when a company builds a new factory, the direct effects include the jobs created in construction, manufacturing and operation, as well as the revenue generated by the company itself. Indirect effects, on the other hand, are the secondary or ripple effects that result from the direct effects. Indirect effects occur when the initial economic activity generates additional economic activity in related industries or sectors. For example, the indirect effects of a new factory might include increased demand for suppliers of raw materials, transportation services and local businesses like restaurants, due to influx of workers and economic activity in the area.

Direct employment - employed directly by the reporting organisation.

Disabled person - under the Equality Act 2010, one would be disabled if they were to have a physical or mental impairment that has a 'substantial' and 'long-term' negative effects on their ability to do normal daily activities.

Discount rate - the annual percentage rate at which the present value of future monetary values are estimated to decrease over time.

Discounting - a technique that converts future values occurring over different periods of time to a present value by taking account of the human preference for value now, rather than later. This concept is known as 'social time preference', and it is applied to real prices expressed in base year values and has nothing to do with inflation.

Displacement - the degree to which an increase in social value is offset by reductions elsewhere, for example, where a job being created in a specific area stops a job being created in a neighbouring area.

Distance travelled - the progress that a beneficiary makes towards an outcome (also called 'intermediate outcomes').

Donations - donations to heritage groups, local, national and/or international charities, groups, initiatives or events. Can include in-kind donations of goods, materials and services.

Double counting - the counting of the value more than once is referred to as double-counting. The problem with double counting is it leads to an overestimation of the value of goods and services produced.

Drop-off - the deterioration of an outcome over time. Where the impact of interventions that last more than one year can reduce over time, for example at 10% a year.

Duration - how long (usually in years) an intervention or an outcome lasts, such as length of time a participant remains in a new job.

Economic benefits - benefits that can be quantified in terms of money generated, such as net income, revenues, etc.

Economic impact - impacts on public spending or economic output and productivity.

Emissions (scope 1, 2 and 3) – scope 1, 2 and 3 emissions are categories used to classify and measure greenhouse gas (GHG) emissions associated with an organisation's activities. Scope 1 emissions are directly generated from sources that are owned or controlled by the organisations. Examples include emissions from on-site combustion of fossil fuels, such as those from company owned vehicles or industrial processes. Scope 2 emissions are indirect emissions associated with the generation of purchased or acquired energy, such as electricity, steam or heating, used by the organisation. Scope 2 emissions arise from sources that are not directly owned or controlled by the organisation but are part of its energy supply chain. Scope 3 emissions are a broader category of indirect emissions that result from activities related to the organisation but occur from sources not owned or controlled by it. Scope 3 emissions encompass a wide range of sources, including emissions from the entire lifecycle of

products, business travel, employee commuting and supply chain activities. These emissions are often the most challenging to quantify and address.

Employee Net Promoter Score (eNPS) - an employee experience metric that allows one to measure how loyal and engaged your employees are, usually referenced on a scale of -100 to +100.

Employment history unknown - recent employment status is unavailable.

Environmental impact - refers to impacts that directly relate to the environment, such the level of carbon emissions or biodiversity impacts.

Evaluation - the last stage in the framework after forecasting and monitoring that involves analysing all the data/information for a final summary.

Ex-offender - a person with any kind of historical criminal record.

Expected value - the product of variable such as a risk multiplied by its probability of occurrence.

Ex-service personnel - a person who is in transition from or has ceased to be a member of HM Armed Forces.

External benefits - benefits of production or consumption of a good which are not taken into account by individuals or included in the price of a good in a perfectly competitive market.

External costs - costs of production or consumption of a good which are not taken into account by individuals or included in the price of a good in a perfectly competitive market.

Externalities - occur when consuming or producing a good or service produces benefits or costs for others that are not directly involved in the consumption or production.

Female - a person who identifies as female.

Financial model - a set of relationships between financial variables that allow the effect of changes to variables to be tested.

Financial proxy - a financial proxy is a monetary representation of the value of an outcome.

Financial value - the financial surplus generated by an organisation in the course of its activities.

First full-time job (e.g., graduate, school leaver) - first full time job, for example, as a graduate or school leaver.

Fiscal savings - savings to UK Government and taxpayers associated with reduced cost for welfare benefits, health services, education, emergency services, housing, and social care.

Flooding incidents - the number of incidents of flooding expected to have been averted due to an intervention.

Food waste - the £ value of food waste that has been averted in the reporting period.

Forecast - the first phase of an activity before it has gone live. The forecast activity is a way to set commitments/targets for what your activity hopes to achieve and estimate the social value this would create.

Formerly homeless - a person who formerly had no accommodation available in the UK or abroad. Homelessness does not just refer to people who slept rough.

Full-time equivalent (FTE) - is a unit that indicates the workload of an employed person in a way that makes workloads comparable across various contexts. To calculate FTEs, one would typically consider the total hours worked by part-time employees and convert them into the equivalent hours of a full-time employee. For example, if one assumes a full-time workweek is 40 hours and 'employee A' works 20 hours per week, the calculation would simply be $40/20 = 0.5$ FTE. For total FTEs, one would sum the

standard hours of each worker and divide by the standard weekly full-time hours (40-hour example), which will give the total FTEs of the organisation.

GDP deflator - an index of the general price level in the economy as a whole, measured by the ratio of gross domestic product (GDP) in nominal (i.e., cash) terms to GDP at constant prices.

General crimes - A crime is a deliberate act that causes physical or psychological harm, damage to or loss of property, and is against the law. A general crime is referring to an average crime committed.

Gold plating - the inclusion in an option of additional features that add little value but add significantly to cost.

Graduate - a person who has successfully completed a degree of any level at a university or college.

Gross Value Added (GVA) - is a measure of the economic contribution of a specific sector/industry/entity to the overall economy. It represents the difference between the total output or production value of goods and services produced by that sector/entity and the value of inputs and intermediate consumption used in the process. In essence, GVA assesses the value created by a particular sector/entity, excluding the value of goods and services that it purchases from other sectors during the production process.

Hedonic pricing - a form of revealed preference valuation that uses data from indirect markets and econometric techniques to estimate a value for a good or service.

Impact map - a table that captures how an activity makes a difference: that is, how it uses its resources to provide activities that then lead to particular outcomes for different stakeholders.

Impact proxy - the ideal social value proxy, it includes the value of long term economic, fiscal and wellbeing consequences of the measure for the direct and indirect beneficiaries, including benefits for communities such as social capital. (e.g.: decreased costs to the NHS from improved health outcomes over the course or the working lifetime associated with employment of long term unemployed; wellbeing value of living in a safer and greener community; value of increased aspirations in education, value of stronger or more diverse social networks in a community – bonding or bridging social capital).

Impact - the longer term and broader consequences of the intervention that derive from an accumulation of outcomes.

Implementation - refers to the activities required to deliver an intervention following approval.

Inclusive design features - number of inclusive design features. Inclusive design is the design of an environment so that it can be accessed and used by as many people as possible, regardless of age, gender and disability.

Income - an organisation's financial income from sales, donations, contracts or grants.

Indicator - indicators are measures that provide information on how much of an outcome is expected to happen or has happened. They can be based on information provided by those experiencing the outcome or from other sources.

Indirect employment - employed indirectly through the reporting organisation's supply chain and sub-contractors. The reporting organisation needs to be directly responsible for these employment impacts.

Information asymmetry - a difference in the information available to the parties involved in a transaction giving an advantage to one side over the other.

In-kind donations - charitable giving in which goods and services are given, instead of money.

Input proxy - a proxy that values the resources (financial or otherwise) and the activities that are pledged for a measure (e.g., £ value invested, wage paid, value of equipment donated). This is the type of proxy that is the farthest away from capturing the final value of the change achieved by the measure

that matters to the beneficiaries (impact value). It is only used when no better proxy is available.

Inputs – refer to what is used, i.e., resources invested in the intervention.

Intervention - refers to a proposed policy, programme or project that is being appraised.

Irreversibility - describes an option that would create a significant change that practically or affordably cannot be undone.

Level 2 qualification - these include CSE - grade 1, GCSE grades 9- 4 or grades A*, A, B, C, Level 2 award, Level 2 certificate, Level 2 diploma, Level 2 ESOL, Level 2 essential skills, Level 2 functional skills, Level 2 national certificate, Level 2 national diploma, Level 2 NVQ/SVQ, Music grades 4 and 5, O level grade A, B or C.

Level 3 qualification - these include A level, Access to higher education diploma, Applied general, AS level, International Baccalaureate diploma, Level 3 award, Level 3 certificate, Level 3 diploma, Level 3 ESOL, Level national certificate, Level 3 national diploma, Level 3 NVQ/SVQ, Music grades 6, 7 and 8, Tech level.

Level 4+ qualification - these include Certificate of higher education (CertHE), Higher national certificate (HNC), Level 4 award, Level 4 certificate, Level 4 diploma, Level 4 NVQ/SVQ. Advanced technical diplomas, graduateships, associateships, Master professional diploma, Fellowship.

LGBTQ+ - an abbreviation for lesbian, gay, bisexual, transgender, queer or questioning and more. These terms are used to describe a person's sexual orientation or gender identity.

Life satisfaction – is a measure of a person's well-being, assessed in terms of mood, relationship satisfaction, achieved goals, self-concepts, and self-perceived ability to cope with life. Using the question "Overall, how satisfied are you with your life nowadays?"

Longlist - refers to the initial, wide set of possible option choices considered in the first stage of appraisal using the options framework filter before selecting the shortlist, this is taken from HM Treasury Greenbook guidance.

Long-term unemployed - unemployed for longer than 12 months.

Marginal utility - the change in satisfaction experienced by a consumer from a small change in the consumption of a good or service.

Market failure - occurs where a market is unable to function fairly according to the economic ideas of efficient markets, from a Green Book perspective which looks beyond simply economic efficiency, this means the market is unable to provide satisfactory levels of welfare efficiency.

Market value/price - the price at which a commodity can be bought or sold, determined through the interaction of buyers and sellers in a market.

Materiality - information is material if its omission has the potential to affect the readers' or stakeholders' decisions.

Median full time equivalised income - to calculate this for a group of people, one would convert everyone's income into full time equivalent (FTE). For instance, someone working part time at 0.5 of a FTE, would be simply dividing their part time salary by 0.5. Median refers to the middle-ordered value, rather than the average person, which is generally preferable in salary information due to salary data not following a normal distribution. Salaries typically do not follow a normal distribution due to many factors, one of which is that salaries often exhibit skewness, meaning they are asymmetrical. This is because there is usually a lower bound (minimum salary, often near zero) but no strict upper bound, so as a result the distribution is often skewed to the right with a long tail of higher salaries. This is often linked to income inequality.

Mentoring - mentoring is a sustained relationship between two people with the goal of professional

and personal development. The “mentor” is usually an experienced individual who shares knowledge, experience, and advice with a less experienced person, or “mentee.”

Metric - a measurement of value, which can be monetised or non-monetised. An alternative way of describing metrics could be an indicator.

Modern Methods of Construction (MMC) - a wide term, embracing a range of offsite manufacturing and onsite techniques that provide alternatives to traditional house building. MMC ranges from whole homes being constructed from factory-built volumetric modules, through to the use of innovative techniques for laying concrete blockwork onsite. More information can be found on the NHBC Foundation.

Monetise - to assign a financial value to something.

Monetised metrics - monetising social value is the process of calculating an estimate of the net impacts to society from an intervention. The financial value is used to represent the relative importance of that change to those impacted. It does not show an actual financial return. See the monetisation section below for more details.

Monitoring - the live monitoring phase of a project once the project has begun. A place to track progress and document impacts to reach targets set, for example, how many jobs were created, hours of training completed, etc.

Monte Carlo Analysis - a simulation-based risk modelling technique that produces expected values and confidence intervals as a result of many simulations that model the collective impact of a number of uncertainties.

Moral hazard - occurs when an individual changes their behaviour and takes risks because they are protected from negative consequences and someone else bears the costs.

National Social Value Standard (SVS) - a measurement framework for the appraisal of social value – at the forecasting, monitoring, and evaluation stages. Developed by social value economists using the latest government and academic best practice, such as the HM Treasury Green Book. A full guide on the SVS can be found on its website – www.nationalsvs.co.uk.

NEET - a person between the ages of 16 and 24 not in education, employment or training.

Net Present Social Value (NPSV) or Net Present Public Value (NPPV) - are the present value of current and stream of future costs and benefits to UK society (that are already in real prices) and that have been discounted over the life of a proposal by the appropriate Green Book social time preference rate.

Net Present Value (NPV) - is the sum of current and any future streams of benefits and costs that have been discounted to bring them to a present value.

Nominal price - refers to prices that include inflation. They are the actual prices that are paid, or which it is expected will be paid in the future, this is the same price base as is used for public sector budgets.

Non-binary - a person who feels their gender cannot be defined within the margins of gender binary.

Non-monetised metric - metrics which are quantified but do not have a monetary value attached to them. For instance, the percentage of people from under-represented groups employed in the workforce.

Opportunity cost - refers to the value of the next best alternative that must be forgone when a decision is made to allocate resources (such as time, money, or effort) to one option over another. In other words, it's the cost of not choosing the next most favourable option when making a decision.

Optimism bias - the proven tendency for appraisers to be over-optimistic about key project parameters, including capital costs, operating costs, project duration and benefits delivery.

Options framework - a process where an initial longlist is reduced to a shortlist by breaking a proposal down into a sequence of strategic choices looking at scope, solution, delivery, implementation and funding.

Outcome - the change stakeholders experience as a result of the intervention, i.e., what was achieved. Outcomes can be increased, decreased, enhanced, improved or maintained.

Outcome indicator - a well-defined measure of an outcome.

Outcome proxy - a proxy that values the immediate economic and fiscal consequences of the measure (e.g., lifetime economic benefit to a long-term unemployed person employed resulting from increased earnings and fewer workless spells).

Output proxy - a proxy that values the equivalent (usually market) value of the good or services delivered as a result of the inputs and activities. It usually used to value avoided costs for the beneficiaries (e.g., value of receiving professional advising from an expert to a VCSE).

Outputs - are defined as what is produced. Outputs are the tangible products as a result of the activities. They are usually expressed as nouns and can be counted (e.g., 15 training sessions, 5 market entry activities).

Payback period - time, in months or years, for the value of the impact to exceed the investment. Calculation of payback period is done without including inflation or discounting and therefore is consider more of a rough measure.

Payroll giving - payroll giving is a way of giving money to charity without paying tax on it. It must be paid through PAYE from someone's wages or pension.

Policy - a statement of intent and is implemented as a procedure or protocol and a deliberate system of principles to guide decisions and achieve rational outcomes, adopted by a governance body within an organisation.

Portfolio - a collection of programmes and/or projects which may be used to structure and manage investments at an organisational or functional level to optimise strategic benefits and/or operational efficiency.

Portfolio management - the selection, prioritisation and control of an organisation's programmes and projects, in line with its strategic objectives and capacity to deliver. The goal of portfolio management is to balance the implementation of change initiatives and the maintenance of Business As Usual, while optimising performance in the private sector. This is return on investment and in the public sector this is the social/public welfare return on spending.

PPP - refers to a Public Private Partnership which can take many organisational forms.

Precautionary principle - refers to the concept that where the potential consequences of a perceived risk are significantly adverse, action may be justified even if the probability of its occurrence is low.

Preferred option - the option preferred after a detailed analysis of the shortlist. Comparison of each shortlist option, and their advantages over Business As Usual allows identification of the best option for the delivery of public value.

Preferred way forward - found using the options framework, is the option that appears most likely to deliver SMART (specific, measurable, achievable, relevant and time-bound) objectives at the longlist stage before a detailed appraisal of the shortlist. This option, together with Business As Usual (BAU), a viable do-minimum and one or two other alternatives are taken forward as a shortlist for more detailed appraisal.

Previously unemployed- unemployment means being without a job and having been actively seeking work in the past four weeks and are available to start work in the next two weeks.

Price index - a standardised measure of price levels over time. General price indices cover a wide range of prices and include the GDP deflator, the Consumer Price Index (CPI) and the Retail Price Index (RPI). There are also separate price indices that apply to one commodity or type of commodity.

Professional qualification - community training opportunities (professional) created, other than apprentices. These are awards made by professional bodies and include registration at Technician, Incorporated and Chartered levels.

Programme - an interrelated series of planned measures (sub-programmes, projects) and related events and coordinated activities in pursuit of an organisation's long-term objectives.

Project - when an organisation needs to produce a specific predefined output or result at a pre-specified time using predetermined resources.

Proposal - refers to a policy, programme or project that is being appraised.

Prosperity - measured by the level of social value as defined in the Green Book, so that an increase in social value is an increase in prosperity and a decrease in social value is a fall in prosperity.

Proxy - an approximation of value where an exact measure is impossible to obtain.

Public sector comparator or comparable public option - an option for direct public provision with comparable output assumptions to a Public Private Partnership (PPP) option, including allowances for differences in risk and tax between the public and private sectors. The purpose of creating this option is to provide comparable comparison with a PPP option based on a level playing field.

QALY (quality adjusted life year) - a generic measure of disease burden, including both the quality and the quantity of life lived. It is used in economic evaluation to assess the value of medical interventions.

Real option theory or analysis - used to estimate the benefit of delaying a decision by retaining flexibility in situations with high levels of uncertainty but where knowledge is increasing significantly over time.

Real price - the nominal price (i.e., current cash price at the time) deflated by a measure of general inflation.

Real terms - a reference to the value of expenditure at a specified general price level (calculated by dividing a nominal cash value by a general price index).

Refugee/displaced person - applies to a person who has refugee status in the UK and is entitled to legally work.

Relative price effect - the movement over time of a specific price index (such as Information Technology) relative to a general price index (such as the GDP deflator).

Relevant costs and benefits - the costs and benefits to UK society overall that affect or can be affected by a proposal or decision.

Revealed preference - a method of valuation which uses real-life choices made by stakeholders to value nonmarket goods. The two most commonly used revealed preference methods are 'hedonic pricing' and 'travel cost'.

Risk costs - the costs of avoiding, transferring or mitigating risks associated with a specific project, programme or policy. The costs of risk mitigation are based on a combination of likelihood of a risk materialising and its cost.

Risk register - refers to a tool used to record, the risks specific to a proposal, their likelihood and value and the assignment of risk management responsibility.

Risks - specific uncertainties that arise in the design, planning, build/creation and operation of a

proposal.

Roadworks incidents - number of roadwork incidents expected to have been averted due to an intervention.

Scope - the activities, timescale, boundaries and type of analysis.

Sensitivity analysis - involves exploring the sensitivity of expected outcomes of an intervention to potential changes in key input variables. It can be used to test the impact of changes in assumptions and should be clearly presented in the results of appraisal.

Serious injury saving incidents - the delivery of an intervention which can be shown to have prevented serious injuries in the workforce. Defined as resulting in hospital attendance for more than 24 hours.

Shadow price - refers to an estimated value of a good where market prices are not available, or do not reflect total costs and benefits.

Shortlist - refers to the set of viable options to be taken forward to the more detailed analysis in the second stage of appraisal.

Single parent - a single parent is a parent who lives alone with their children and is responsible for their day-to-day upbringing and wellbeing.

Site visit - a scheduled visit to a work site by school children or anyone who benefits from it in terms of education or employability.

SME - The UK government definition of SMEs encompasses micro (less than 10 employees and an annual turnover under €2 million), small (less than 50 employees and an annual turnover under €10 million) and medium-sized (less than 250 employees and an annual turnover under €50 million) businesses. See <https://assets.publishing.service.gov.uk/media/602b9cbb8fa8f503859508fc/SME-Action-Plan.pdf> for more information.

Start-up - any organisation that has just started, through to one that has been trading for up to two years.

Social benefits - are the benefits to society, the total of which in the Green Book is the sum of benefits accruing to society and any benefits accruing to the public sector. Not to be confused with 'social impacts' such as a wellbeing change.

Social Cost Benefit Analysis (SCBA) - quantifies in monetary terms the effects on UK social welfare. Costs to society are given a negative value and benefits to society a positive value. Costs to the public sector are counted as a social welfare cost. It generates measure of social value. When combined with an appropriate public sector cost measure a benefit-cost ratio (BCR) is produced which provides a social unit cost measure.

Social Cost-Effectiveness Analysis (SCEA) - compares the costs of alternative ways of producing the same or similar outputs, it produces a unit cost measure.

Social costs - the costs to society, the total of which in the Green Book is the sum of costs accruing to society and any benefits accruing to the public sector.

Social impacts - these are impacts on individual or community wellbeing. For example, the change in mental health to an individual after moving from unemployment to employment.

Social Return on Investment (SROI) - SROI is a process of understanding, measurement, management, and communication of the social, environmental, and economic values generated by an organisation / division. Its purpose is to examine, qualitatively and quantitatively, the project's process of generating social value.

Social Time Preference Rate (STPR) - defined as the value society attaches to present, as opposed to

future values.

Social value - the quantification of the relative importance that people place on the changes they experience in their lives. Those changes can be across social, environmental and economic impacts. And it is important to look at both positive and negative impacts, in order to identify true social value.

Social Value Model (PPN06/20) - the Social Value Model sets out the Government's social value priorities for procurement. It was launched following the publication of PPN/06/20, which sets out how social value should be taken into account for all major central government procurement. It includes a menu of social value objectives and is based around 5 themes. COVID-19 recovery, tackling economic inequality, fighting climate change, equal opportunity, wellbeing.

Social value ratio - the amount of social value generated by the cost/spend of or on the relevant intervention.

Stakeholders - people, organisations or entities that experience change, whether positive or negative, as a result of the activity that is being analysed.

Stated preference - valuations use questionnaires to ask stakeholders directly how much they would be willing to pay to have or avoid an outcome. These responses are used to elicit value. The two most common forms of stated preference methods are contingent valuation (CV) and choice experiments.

Strategic portfolio - consists of the programmes projects and related activities that are necessary to make the changes required to deliver a strategic objective or objectives.

Subjective wellbeing - subjective wellbeing valuations use large statistical data sets (such as the British Household Panel Survey) to assess the relationship between life circumstances (e.g., employment status, health status, levels of volunteering, safety of local area) and levels of self-reported wellbeing.

Substitution - where one type of labour or factor of production such as capital equipment is substituted for another but there is no increase in employment or output.

Switching value - refers to the value a key input variable would need to take for a proposed intervention to switch from a recommended option to being pointless.

Systematic risk - the variation in outputs that is correlated with movements in the wider economy, and which cannot be reduced by risk management.

The Four Capitals - The Four Capitals framework sits within the Value Toolkit and is used to measure social value.

The National TOMs Framework - The National TOMs framework stands for Themes, Outcomes and Measures and is used to measure social value.

The Theory of Change (ToC) - similar to a logic model it demonstrates the importance of trying to monetise at an outcome level. A ToC model is the connection between inputs and impacts and looks at the causal relationships between each element. By identifying these cause-and-effect elements it improves the effectiveness of measuring and evaluating the impact interventions and changes have.

Transfer payments - pass purchasing power from one economic agent to another and do not affect output or consumption of resources. They include the transfer of resources between people such as gifts, taxes such as VAT or social security payments and are not included as an element of social values.

Travel cost - the Travel Cost Method (TCM) uses visiting habit data to estimate the value that people place on a site (most commonly sites used for recreation such as parks or woodlands). The number of trips made by visitors at different travel costs can be used to estimate willingness to pay for access to the site. The Travel Cost method is an example of revealed preference valuation.

United Nation's Sustainable Development Goals (SDGs) - the United Nation's SDGs are a collection of 17 interlinked global goals designed to be a "blueprint to achieve a better and more sustainable future for all".

Value for Money (VfM) - a balanced judgment based on the Benefit Cost Ratio which brings together social costs and benefits including public sector costs over the entire life of a proposal, together with decisively significant unquantified deliverables, and unmonetised risks and uncertainties, to deliver proposals SMART objectives. The judgement is made in the context of the proposals role, in supporting government policies and strategies of which it is a part, and it fits with wider public policies.

VSCE - is the collective term that includes any organisation working with a social purpose and is often interchangeable with the terms 'third sector' or 'civil society organisations'

WELLBY (wellbeing adjusted life year) - one-point change in life satisfaction on a Likert scale between 0 to 10, for an individual for one year.

Willingness to accept - willingness to accept valuations use questionnaires to determine the amount of money a stakeholder would need to be paid to accept a negative outcome, for example, an increase in air pollution or traffic congestion. willingness to accept is a design choice made within stated preference valuation.

Willingness to pay - willingness to pay is the concept of how much a consumer is willing to pay to purchase goods or services. This concept is applied to valuations using questionnaires to determine the maximum that a stakeholder is willing to pay for something, for example, an increase in health or provision of a library service. willingness to pay is a design choice within stated preference valuation.

Workforce turnover - workforce turnover rate, which is the number of employees who leave an organisation during a specified time period.

