Public Services Delivery
Scotland

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NHS SCOTLAND

[redacted]

[redacted]

Date 6 November 2026
Your Ref FOI-2026-3567
Our Ref FOI-2026-3567

Enquiries to [redacted]
Email psd.foi@nhs.scot

Dear [redacted]

Freedom of Information Reference FOI-2026-3567

I refer to your Freedom of Information (Scotland) Act 2002 (FOISA) request that we received on 9 October 2026 requesting the following information:

As part of our assessment of a potential long-term heat and electricity supply arrangement, we would appreciate written clarification of the emissions accounting approach NHS would apply to grid-delivered gas matched with certified biomethane, including where gas fuel cells are used.

The arrangement under consideration could include CHP and/or gas fuel cells owned and operated by an independent energy company, supplying heat and electricity to the hospital. Biomethane would be injected into the gas grid elsewhere, with the corresponding Renewable Gas Guarantees of Origin (RGGOs) purchased and cancelled against the relevant metered gas consumption.

The gas fuel cells could generate electricity for the hospital, with any recoverable heat either used on site or supplied through the proposed heat arrangement. We are seeking clarification of the reporting principles at this stage, rather than approval of a particular technical design.

Could you please confirm:

1. Certificate acceptance: Does NHS Scotland's applicable reporting methodology recognise RGGOs for biomethane injected elsewhere into the connected gas grid? If so, which standards, eligibility conditions and evidence apply? Would the answer differ where the gas is consumed in CHP or gas fuel cells rather than in conventional boilers?

2. Purchased heat and electricity: How would NHS calculate its Scope 2 emissions from an independently owned CHP and/or gas fuel-cell installation supplying electricity and, where applicable, heat to the hospital? Which emissions allocation method should be used between electricity and heat, and what supplier emissions evidence would be required?

3. Gas fuel-cell treatment: Where gas fuel cells generate electricity on or near the hospital site, would NHS treat the associated gas consumption as Scope 1, Scope 2, or another category for

reporting purposes? Would the treatment depend on ownership, operational control, metering arrangements, or whether the electricity is sold to the hospital under a power purchase or energy services agreement? How should any recovered heat be accounted for?

4. Accounting requirements: What requirements apply to certificate cancellation, the named beneficiary, production and consumption periods, volume matching, lifecycle emissions and prevention of duplicate claims? Where CHP or gas fuel cells are used, how should gas volumes and certificates be allocated between electricity, useful heat and any losses?

5. Purchased electricity and export: If a gas fuel-cell or CHP installation exports electricity to the grid, how should the hospital account for electricity imported from and exported to the grid? Can any exported electricity, associated certificates or avoided emissions be attributed to the hospital, or must these be excluded from the hospital's inventory?

6. Reporting versus target compliance: Would accepted certificate treatment count towards NHS building-energy decarbonisation targets? Separately, would it satisfy the applicable renewable or zero-emission heating requirements, including the 2038 requirement where relevant? Would gas fuel cells be treated differently from CHP or other gas-fired generation for these purposes?

7. Responsible authority and policy clarification: Please provide a written response with references to the current guidance. Where any point requires Scottish Government interpretation or confirmation, please obtain that clarification from the relevant policy team and incorporate it into your response. If this is outside your remit, please forward the enquiry to the appropriate team and let us know.

If certificates are not accepted for the principal emissions inventory, please confirm whether their purchase can be disclosed separately and how conventional grid-gas emissions should then be reported, including gas consumed by CHP or gas fuel cells.

I would prefer to keep this initial clarification in writing so we can incorporate the correct treatment into the feasibility assessment before developing the proposal further.

We have now completed the search of our records and can provide you with the following information:

1. Certificate acceptance: Does NHS Scotland's applicable reporting methodology recognise RGGOs for biomethane injected elsewhere into the connected gas grid? If so, which standards, eligibility conditions and evidence apply? Would the answer differ where the gas is consumed in CHP or gas fuel cells rather than in conventional boilers?

Under section 17(1) of FOISA for "Information not held" Public Services Delivery Scotland (PSD Scotland), formerly National Services Scotland (NSS) does not hold the information requested.

PSD Scotland follows the Scottish Government's (SG) "Climate Change Duties: Statutory Guidance for Public Bodies" when considering climate change reporting requirements. PSD Scotland does not hold any specific recorded information regarding whether NHS Scotland's applicable reporting methodology recognises Renewable Gas Guarantees of Origin (RGGOs) for biomethane injected elsewhere into the connected gas grid, the standards, eligibility conditions or evidence that may apply, or whether any such treatment would differ where gas is consumed in combined heat and power (CHP) systems, gas fuel cells or conventional boilers.

You may find it helpful to refer to the guidance in the URL Climate Change Duties: Statutory Guidance for Public Bodies which sets out the reporting framework followed by PSD Scotland. An FOI request can be made to SG using the following details – FOI@Gov.Scot

2. Purchased heat and electricity: How would NHS calculate its Scope 2 emissions from an independently owned CHP and/or gas fuel-cell installation supplying electricity and, where applicable, heat to the hospital? Which emissions allocation method should be used between electricity and heat, and what supplier emissions evidence would be required?

Under section 17(1) of FOISA for "Information not held" Public Services Delivery Scotland (PSD Scotland), formerly National Services Scotland (NSS) does not hold the information requested.

PSD Scotland follows the SG "Climate change duties: statutory guidance for public bodies" PSD Scotland does not hold any specific recorded information regarding how NHS Scotland would calculate Scope 2 emissions from an independently owned CHP or gas fuel-cell installation supplying electricity and heat to a hospital. As such, PSD Scotland does not hold any specific recorded information regarding which emissions allocation method should be used between electricity and heat, or what supplier emissions evidence would be required.

You may find it helpful to refer to the guidance in the following link - Climate change duties: statutory guidance for public bodies - gov.scot which sets out the reporting framework followed by PSD Scotland. An FOI request can be made to SG using the following details – FOI@Gov.Scot

3. Gas fuel-cell treatment: Where gas fuel cells generate electricity on or near the hospital site, would NHS treat the associated gas consumption as Scope 1, Scope 2, or another category for reporting purposes? Would the treatment depend on ownership, operational control, metering arrangements, or whether the electricity is sold to the hospital under a power purchase or energy services agreement? How should any recovered heat be accounted for?

Under section 17(1) of FOISA for "Information not held" Public Services Delivery Scotland (PSD Scotland), formerly National Services Scotland (NSS) does not hold the information requested.

PSD Scotland follows the SG "Climate change duties: statutory guidance for public bodies". PSD Scotland does not hold any specific recorded information regarding how NHS Scotland would categorise gas consumption associated with gas fuel cells for greenhouse gas reporting purposes, including whether such consumption would be reported as Scope 1, Scope 2, or another emissions category. PSD Scotland also does not hold information on whether the treatment would depend on factors such as ownership, operational control, metering arrangements, power purchase agreements, energy services agreements, or how any recovered heat should be accounted for.

You may find it helpful to refer to the guidance in the following link - Climate change duties: statutory guidance for public bodies - gov.scot which sets out the reporting framework followed by PSD Scotland. An FOI request can be made to SG using the following details – FOI@Gov.Scot

4. Accounting requirements: What requirements apply to certificate cancellation, the named beneficiary, production and consumption periods, volume matching, lifecycle emissions and prevention of duplicate claims? Where CHP or gas fuel cells are used, how should gas volumes and certificates be allocated between electricity, useful heat and any losses?

Under section 17(1) of FOISA for "Information not held" Public Services Delivery Scotland (PSD Scotland), formerly National Services Scotland (NSS) does not hold the information requested.

PSD Scotland follows the SG "Climate change duties: statutory guidance for public bodies" PSD Scotland does not hold any specific recorded information regarding requirements for certificate cancellation, named beneficiaries, production and consumption periods, volume matching, lifecycle emissions, the prevention of duplicate claims, or the allocation of gas volumes and certificates between electricity, useful heat and losses where CHP systems or gas fuel cells are used.

You may find it helpful to refer to the guidance in the following link - Climate change duties: statutory guidance for public bodies - gov.scot which sets out the reporting framework followed by PSD Scotland. An FOI request can be made to SG using the following details – FOI@Gov.Scot

5. Purchased electricity and export: If a gas fuel-cell or CHP installation exports electricity to the grid, how should the hospital account for electricity imported from and exported to the grid? Can any exported electricity, associated certificates or avoided emissions be attributed to the hospital, or must these be excluded from the hospital's inventory?

Under section 17(1) of FOISA for "Information not held" Public Services Delivery Scotland (PSD Scotland), formerly National Services Scotland (NSS) does not hold the information requested.

PSD Scotland follows the SG "Climate change duties: statutory guidance for public bodies". PSD Scotland does not hold any specific recorded information regarding how a hospital should account for electricity imported from or exported to the grid where a gas fuel-cell or CHP installation exports electricity, nor does PSD Scotland hold information on whether exported electricity, associated certificates, or avoided emissions may be attributed to the hospital or should be excluded from the hospital's greenhouse gas inventory.

You may find it helpful to refer to the guidance in the following link - Climate change duties: statutory guidance for public bodies - gov.scot which sets out the reporting framework followed by PSD Scotland. An FOI request can be made to SG using the following details – FOI@Gov.Scot

6. Reporting versus target compliance: Would accepted certificate treatment count towards NHS building-energy decarbonisation targets? Separately, would it satisfy the applicable renewable or zero-emission heating requirements, including the 2038 requirement where relevant? Would gas fuel cells be treated differently from CHP or other gas-fired generation for these purposes?

Under section 17(1) of FOISA for "Information not held" Public Services Delivery Scotland (PSD Scotland), formerly National Services Scotland (NSS) does not hold the information requested.

PSD Scotland follows the SG "Climate change duties: statutory guidance for public bodies". PSD Scotland does not hold any specific recorded information regarding whether any accepted certificate treatment would count towards NHS building-energy decarbonisation targets, whether such treatment would satisfy applicable renewable or zero-emission heating requirements, including the relevant 2038 requirements, or whether gas fuel cells would be treated differently from CHP systems or other gas-fired generation technologies for these purposes.

You may find it helpful to refer to the guidance in the following link - Climate change duties: statutory guidance for public bodies - gov.scot which sets out the reporting framework followed by PSD Scotland. An FOI request can be made to SG using the following details – FOI@Gov.Scot

7. Responsible authority and policy clarification: Please provide a written response with references to the current guidance. Where any point requires Scottish Government interpretation or confirmation, please obtain that clarification from the relevant policy team and incorporate it into your response. If this is outside your remit, please forward the enquiry to the appropriate team and let us know.

Under section 17(1) of FOISA for "Information not held" Public Services Delivery Scotland (PSD Scotland), formerly National Services Scotland (NSS) does not hold the information requested.

PSD Scotland follows the SG "Climate change duties: statutory guidance for public bodies". PSD Scotland does not hold any specific recorded information providing clarification, interpretation or advice on the matters raised in your request, nor does PSD Scotland hold information regarding whether any aspect of the request requires SG interpretation or confirmation.

You may find it helpful to refer to the guidance in the following link - Climate change duties: statutory guidance for public bodies - gov.scot which sets out the reporting framework followed by PSD Scotland. An FOI request can be made to SG using the following details – FOI@Gov.Scot

If certificates are not accepted for the principal emissions inventory, please confirm whether their purchase can be disclosed separately and how conventional grid-gas emissions should then be reported, including gas consumed by CHP or gas fuel cells.

Under section 17(1) of FOISA for "Information not held" Public Services Delivery Scotland (PSD Scotland), formerly National Services Scotland (NSS) does not hold the information requested.

PSD Scotland follows the SG "Climate change duties: statutory guidance for public bodies" PSD Scotland does not hold any specific recorded information regarding whether certificates that are not accepted for the principal emissions inventory may be disclosed separately, how conventional grid-gas emissions should be reported in such circumstances, or how gas consumed by CHP systems or gas fuel cells should be accounted for and reported.

You may find it helpful to refer to the guidance in the following link - Climate change duties: statutory guidance for public bodies - gov.scot which sets out the reporting framework followed by PSD Scotland. An FOI request can be made to SG using the following details – FOI@Gov.Scot

From 1 April 2026, NSS and NHS Education for Scotland (NES) joined to form PSD Scotland, enabling transformation in health, social care, and the wider public sector. More information regarding PSD Scotland can be found at the following URL:

Public Services Delivery Scotland (PSD Scotland)

I trust you will find the information of assistance and if you require any further information, please do not hesitate to contact me using the email address psd.foi@nhs.scot

If you are unhappy with any aspect of how we have dealt with your request, you can make representations to us asking us to review the handling of your request. Please write to the Associate Director Corporate Governance using the email address psd.foi@nhs.scot within 40 working days of the date of this correspondence.

If after a review you are still unhappy, you also have the right to apply to the Scottish Information Commissioner, who can be contacted at Kinburn Castle, St Andrews, Fife, KY16 9DS, or via their online Appeal form.

Yours sincerely,

