



Climate Responsibility Approach

Mainstreaming climate contributions



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Jump to section

[Integrate climate contributions into your organisation's culture](#)

[Mainstreaming the carbon fee through your accounting process](#)

[Advocating externally for climate contributions](#)

[Aligning your lobbying practices to the Paris Agreement](#)

Ongoing emissions

Greenhouse gas continuously emitted by an organisation as part of its regular operations.

Not to be confused with residual emissions.

To raise awareness and integrate costs into decision making processes, we recommend that organisations mainstream climate contributions. Mainstreaming involved three types of actions. First, mainstreaming consists of incorporating the carbon fee applied to *ongoing emissions* into both internal and external processes. Second, mainstreaming means actively promoting the climate contribution approach to stakeholders. Finally, mainstreaming is only meaningful if your organisation's lobbying activities align with the principles of the Climate Responsibility Approach and the Paris Agreement.

Integrate climate contributions into your organisation's culture

Your organisation should appoint a team dedicated to the implementation of climate contributions throughout the organisation.

The team organises and follows the implementation of all six steps of the Climate Responsibility Approach. It oversees mainstreaming the approach internally, creating a shared understanding of the objectives and spreading the sense of responsibility for ongoing emissions across the organisation. The climate contribution team should organise the integration of the approach at operational level. It is instrumental to engage the operational level into the climate contribution process to facilitate its understanding and adoption in day-to-day activities (e.g. include the costs of emissions in travel expense reports of employees; organise trainings to set up the approach and use the relevant tools, for instance to report emissions; periodically report the impact of funded projects to the wider team).

The climate contribution team is also responsible for organising and reporting strategic thinking at decision-making levels. This ensures that senior management and the board are aware of the climate footprint of their organisation, the cost of the carbon fee and the impacts of the selected funded project(s).

Mainstreaming the carbon fee through your accounting process

Your organisation should integrate the carbon fee into its accounting processes to guide decision-making and incentivise internal emissions reductions. Each business unit and team leader should take responsibility for incorporating the internal carbon fee into their processes, ensuring that the cost of emissions is factored into strategic planning and everyday decision-making (e.g. include carbon costs accounting in travel expense reports; foresee the carbon cost of future projects or activities).

Additionally, your organisation can invoice the cost of the carbon fee to stakeholders in the value chain, such as suppliers, customers, funders, partners or grantees. Depending on whether your organisation is a CSO, a SME, or a foundation, there are various ways to share the burden of your carbon fee. This must be done transparently so that the carbon fee is clearly identified as a source of additional cost for stakeholders. Effectively integrating the carbon fee into invoicing requires a compelling narrative to help organisations unfamiliar with the approach understand its purpose and value (e.g. reflect the carbon fee in your answers to tenders and call for projects; incorporate the carbon fee in the cost of your products and services and communicate about it; invoice the carbon fee when delivering goods or services to customers).

Social cost of carbon

The social cost of carbon (SCC) measures the monetised value of net damages to society caused by carbon dioxide emissions (tCO₂e). It reflects the long-term impact of carbon emissions on present and future generations. See [Step 3](#) “Price emissions”.

Advocating externally for climate contributions

Your organisation can advocate for climate contributions to raise awareness about the *social cost of carbon*, aiming to demonstrate how climate contributions work and to encourage other organisations to adopt similar practices (e.g. Use your professional network to share your approach and the impacts of the projects you funded; participate in panels and conferences to spread the approach; train other organisations and share experience).

Advocating for the climate contribution should be clearly distinguished from communication campaign aiming to spot the light on your organisation’s achievements. Your message should always strive to link your organisation’s specific case to the broader cause. Just like claims ([Step 6](#)), advocacy actions should be framed as an individual contribution to a collective effort to mitigate climate change.

Aligning your lobbying practices to the Paris Agreement

Your organisation should align its lobbying and advocacy practices with the climate responsibility approach and the Paris Agreement. “Climate change lobbying” refers to efforts made by organisations to shape policies for transitioning to a low-carbon economy.

We recommend that your organisation assesses its membership in industry associations and interest groups for alignment with the climate agenda. Affiliating with organisations that oppose climate policies or science could undermine the integrity of your climate contribution strategy and pose a serious reputational risk.

To promote transparency, we recommend that your organisation publishes a statement outlining how its lobbying and advocacy practices align with the principles of the Paris Agreement.

→ If you are company based in the EU, check out if your industry association is aligned with ambitious climate policies on [Influence Map’s mapping](#).

The Climate Contribution Hub is set up by NewClimate Institute with initial support from the Allianz Foundation. This website aims at providing step-by-step guidance to help businesses and civil society organisations (e.g. NGOs, foundations, trade-unions) measuring and reducing their greenhouse gas emissions and setting up a climate contribution to take responsibility for their ongoing emissions.

www.climateresponsibility.org

