

# If we made gas companies financially responsible for th...

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As the [Guardian note today](#):

*The millions of gas boilers in the UK's homes produce twice as much climate-heating carbon emissions as all the nation's gas-fired power stations combined, according to an analysis.*

*The finding highlighted the urgent need for a strong government policy to rapidly introduce low-carbon heating such as heat pumps, the researchers said.*

This matters because it says how urgently we need programmes to replace these boilers and to reduce the demand for energy itself - both of which are at the core of the Green New Deal.

It also matters for another reason. These emissions are what are called Scope 3 emissions from the gas companies. They are responsible for them because they are the foreseeable emissions that result from their sale of gas. That's what Scope 3 means - they are the emissions caused by what you sell rather than what you do yourself. They should as a result account for them and the cost of their removal within the supply chain they manage under what I call [sustainable cost accounting](#). If they had to do so then they would be starting to sell heat pumps now. But they're not required to do so, and the accounting standards that are likely to be adopted at COP 26 will not demand that of them, so this problem will continue.

The answer is simple, If only we changed the accounting rules and made the companies selling gas responsible for the emissions resulting from its use they would have to change their behaviour very rapidly. And that is exactly what we need.