PUBLIC DISCLOSURE STATEMENT

CITY OF PARRAMATTA COUNCIL

ORGANISATION CERTIFICATION
FY2022–23 (TRUE-UP)

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	City of Parramatta Council
REPORTING PERIOD	1 July 2022 – 30 June 2023 True-up report
DECLARATION	*To the best of my knowledge, the information provided in this public disclosure statement is true and correct and meets the requirements of the Climate Active Carbon Neutral Standard.* 
	Anthony Collins A/Group Manager Environment & Sustainability 18/06/2024

Australian Government
Department of Climate Change, Energy, the Environment and Water

Version August 2023.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	11,686 tCO_2-e
OFFSETS USED	20% ACCUs, 80% VCUs
RENEWABLE ELECTRICITY	100%
CARBON ACCOUNT	Prepared by 100% Renewables Pty Ltd
TECHNICAL ASSESSMENT	October 6, 2022 Theresa Banta 100% Renewables Pty Ltd. Next technical assessment due: FY2025-26

Contents

2.CARBON NEUTRAL INFORMATION

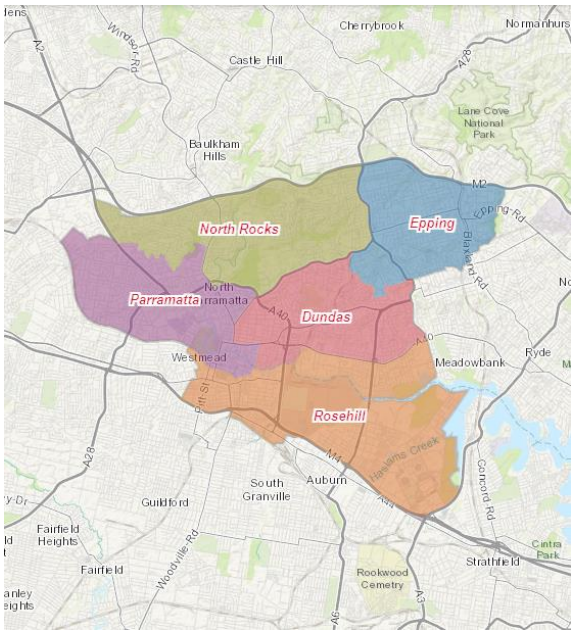
Description of certification

This public disclosure statement (PDS) supports the certification of the Australian operation of City of Parramatta Council (ABN 49 907 174 773) as an organisation going carbon neutral under the 'Climate Active Carbon Neutral Certification Standard for Organisations'. This report includes an overview of City of Parramatta Council's greenhouse gas (GHG) emissions reduction strategy as well as a description of the GHG emissions boundaries.

Council is seeking carbon neutral certification for the business operations of the Council as an organisation for financial year 2022/23. This is a true-up report.

Organisation description

The City of Parramatta occupies an area of 84 square kilometres (32 sq mi) spanning across suburbs in Greater Western Sydney including the Hills District, and a small section of Northern Sydney to the far northeast of its area. In 2021, City of Parramatta had an estimated population of 258,799. The city houses the Parramatta central business district which is one of the key suburban employment destinations for the region of Greater Western Sydney.



In May 2016 the new City of Parramatta Council was formed, incorporating most of the former Parramatta City Council area excluding the Woodville Ward (which now forms part of the new Cumberland Council), and incorporating parts of the Hills and Hornsby Shires and parts of the former Auburn and Holroyd Councils. The new Council area now includes the Westmead Health precinct, Epping town centre, Sydney Olympic Park, as well as the Parramatta CBD. The City of Parramatta's new LGA boundary contains five electoral areas known as wards, namely: North Rocks, Epping, Parramatta, Dundas, Rosehill.

3. EMISSIONS BOUNDARY

Inside the emissions boundary

All emission sources listed in the emissions boundary are part of the carbon neutral claim.

Quantified emissions have been assessed as relevant and are quantified in the carbon inventory. This may include emissions that are not identified as arising due to the operations of the certified entity, however are **optionally included**.

Non-quantified emissions have been assessed as relevant and are captured within the emissions boundary but are not measured (quantified) in the carbon inventory. All material emissions are accounted for through an uplift factor. Further detail is available at Appendix C.

Outside the emissions boundary

Excluded emissions are those that have been assessed as not relevant to an organisation's operations and are outside of its emissions boundary or are outside of the scope of the certification. These emissions are not part of the carbon neutral claim. Further detail is available at Appendix D.

Inside emissions boundary

Quantified

Natural gas
LPG (stationary)
Fleet fuel (diesel, petrol, ethanol)
Refrigerants
Electricity (Council assets)
Electricity (streetlighting)
Water
Paper
Outsourced printing
IT software and equipment
Office equipment
Food and catering
Postage and couriers
Taxis and GoGet
Air travel
Business accommodation
Employee commute
Working from home
Telecommunications
Cleaning supplies and services
Stationery
Business services
Professional engineering services
Technical services
Asphalt/Bitumen
Concrete

Non-quantified

Other contractors

Outside emission boundary

Excluded

Sites outside Council's control

Capital investment

Investments

Other purchased goods and services

4.EMISSIONS REDUCTIONS

Emissions reduction strategy

In 2017, City of Parramatta Council adopted its Environmental Sustainability Strategy 2017 that included targets to achieve:

- Carbon neutrality by 2022
- 60% emissions reduction by 2038 (from 2015 levels)
- Council fleet emissions reduced by 20% by 2038 (from 2015 levels)

Significant changes made to the City's boundaries in May 2016 mean that the greenhouse gas emissions from City of Parramatta's operations are not comparable with the emissions in years prior to this. To enable tracking towards a 60% emissions reduction target feasible, Council uses the 2016/17 financial year as the base year for comparison. In that financial year, the City's carbon footprint was 20,179 t CO_2-e.

The City of Parramatta Council has taken steps to significantly reduce emissions in recent years and is committed to making further progress on this.

Renewable Energy Purchases

Since 2008, a large percentage of Council's electricity for both assets and street lighting has been from renewable sources, initially through GreenPower purchases, and more recently through a renewable energy purchasing project with the Southern Sydney Regional Organisation of Councils (SSROC).

From 1 July 2022, 100% of contestable electricity is renewable energy, purchased through agreement with SSROC. This will eliminate all Scope 2 and 3 emissions associated with contestable electricity purchases. While the signed contract agreement expires on 31 December 2030, the Council is committed to continuing to purchase 100% renewable energy beyond this date, ensuring zero emissions from electricity ongoing.

On-site Solar Photovoltaics

Solar photovoltaic (PV) systems have been installed at 22 facilities to date, with a total installed capacity of 654 kW which includes 194 kW Solar PV installed at the Parramatta Aquatic and Leisure Centre which is now open to the public. The largest solar PV installation on Council assets is the 220kW system with 81kWh of battery storage at Council's Rydalmere Operations Centre.

In addition, Council is committed to including 99kW of solar PV on the redeveloped Epping Aquatic Centre to meet part of the facility's daytime demand, and to the installation of at least 155kW of solar PV on other sites by June 2025, assuming that the current funding for solar works will continue for at least three years.

The total annual emissions reduction through solar PV installations is approximately 368 tonnes of CO_2e in FY2023, representing 5.5% of emissions from electricity consumption in Council buildings assets (excluding streetlighting).

City of Parramatta is committed to ongoing installation of Solar PV on all suitable buildings and emissions reduction resulting from this measure can be verified through both electricity data from billing as well as data available from online solar monitoring portals.

Improving Energy Efficiency

As of 01 May 2024, Council has converted 91% of all streetlights to energy-saving LEDs, with the inclusion of smart controllers on major road lighting which will save further electricity consumption by reducing over-lighting. With these high wattage lights being replaced, the streetlighting upgrades will result in significant emissions reduction.

Council is committed to continuing the transition to LED streetlighting. By 2025, Council expects to have reduced Scope 3 emissions from streetlighting by 58% from 2017 levels.

In addition to streetlighting, approximately 50% of lights in Council assets and 25% of sports field flood lights are already LED. LED is now the standard light replacement option for most applications and will be used wherever feasible when assets are being built or upgraded. Council is committed to replacing all building lights with LED by 2030 and to investigating options to change all sports field lights to LED by 2024. Council also committed to undertaking further upgrades of other assets over the next three years to 2025 that will result in 239 MWh of energy savings.

In total, the expected Scope 2 emissions reduction from the energy efficiency commitments is 205 tonnes CO_2-e. The reduction in energy efficiency will be measured through data from billing.

Phasing out the use of Natural Gas and LPG

In 2021, twelve Council assets were connected to natural gas. In early 2022, Council permanently disconnected gas supply from two sets of lights in Parramatta Square. More significantly, the Epping Aquatic Centre will be undergoing a large-scale refurbishment from June 2024 (under current plans), and there will be no gas used for heating at the site when it reopens. The Council's corporate natural gas consumption will be reduced by 80% from the commencement of these works.

Riverside Theatres, the next largest gas consuming asset, is expected to be redesigned and upgraded by 2026. It is our intention to ensure that, if technically feasible, gas will be fully designed out by the time of reopening. If not immediately feasible, Council will reduce the use of gas as far as possible through the redesign, with the intention to a full phase-out by 2030.

Council plans to convert at least five further sites from gas to electricity by end of the 2025 financial year, with a view to total phase-out of gas from all Council assets by 2030. The Council will also introduce a policy that prohibits new gas connections. This will reduce direct Scope 1 emissions by 225 tonnes per year, with improvements to be verified from billing data.

Refrigerants

A significant proportion of council's heating, ventilation and air conditioning (HVAC) use refrigerant gases with high global warming potential, including R22, R410a and R134a. Over the years, systems are being gradually replaced with more efficient systems that use the less damaging R32 gas.

To reduce Scope 1 emissions, Council is committed to introducing a policy that ensures specifications for new purchase of HVAC systems must be for low- or zero-emissions refrigerants. Further, Council will explore the potential for a mass phase-out of Council's highest emission HVAC systems by 2030. Progress in reducing Scope 1 emissions from refrigerants will be recorded by annual update to the HVAC asset register.

Paper Purchases

Council measures the Scope 3 emissions from direct paper purchases based on data from suppliers recording reams of paper by type, including whether the paper is certified carbon neutral. Paper used for external printing is recorded from purchase data showing the weight of paper and quantities ordered.

Currently, direct paper purchases and paper purchased through external printing contracts contribute to around 27 t CO_2-e of emissions. To reduce Scope 3 emissions from paper, Council will ensure that, by 2024, at least 90% of all direct paper purchases are recycled and carbon neutral certified, provided that these are available in the market. Also, by 2024, Council will implement a policy requiring selection of recycled and carbon neutral paper for external printing wherever practical.

Other value chain emissions

In addition to paper, Council commits to making further improvements to processes and frameworks to achieve a total 20% emissions reduction by 2030 (measured from the base year of 2020/21) for Scope 3 for all other supply chain purchases. This will particularly include emissions generated in construction and operation of assets.

Corporate Transport

Around 34% of Council's passenger fleet are hybrid or plug-in hybrid vehicles, and there is one electric vehicle purchased in 2022. A significant portion of staff are provided with a Council vehicle that is available for private use. Council does not currently provide financial or other support for alternative and sustainable travel, however, travel to work has reduced over the past few years with the introduction of policies that allow for flexible working arrangements including working from home.

In FY2022, Council installed four dual-port electric vehicle chargers at two sites for corporate use. The council is committed to transition at least 20% of passenger cars to electric counterparts by 2030.

To reduce Scope 1 emissions from fleet, Council intends that by 2025, our passenger fleet will be 100% hybrid. By 2030 at least 20% of our passenger fleet will be electric vehicles and 10% of all operational vehicles are either hybrid or electric vehicles depending on market availability. Council will progressively review the operational need for passenger vehicles with all newly advertised positions to ensure that passenger fleet will be reduced over time. In addition, flexible working arrangements will continue to be promoted in accordance with adopted Council policy. Further, financial support for staff use of active and public transport will be introduced to reduce reliance on cars for travel to work, as recommended in the adopted Employee Travel Plan 2014. Council will measure progress in reducing Scope 1 emissions from fleet through records on provided by fuel suppliers.

Contractor Transport

Transport fuel used by Council's contractor for waste collection is a significant source of emissions. A new contract for waste collection has recently been awarded and will commence in November 2024. To reduce Scope 3

emissions from contractor transport, Council will specify an optional extra that waste trucks employed in the contract be electric vehicles charged with 100% renewable energy. The progress towards reducing contractor transport emissions will be measured from fuel and fleet data supplied by the contractor.

Waste

Council will introduce a Food Organics Garden Organics (FOGO) service for community waste services in 2024. The new service will ensure all food organics will be separately collected at source and all garbage processed to remove residual food material, resulting in no organics to landfill.

5.EMISSIONS SUMMARY

Emissions summary

The electricity summary is available in the Appendix B. Electricity emissions were calculated using a market-based approach.

The previous report was a projection report using representative data to estimate the emissions for the reporting year. This table shows the differences between the projected emissions and the actual emissions recorded.

Emission category	Projected emissions (tCO_2-e)	Sum of scope 1 (tCO_2-e)	Sum of scope 2 (tCO_2-e)	Sum of scope 3 (tCO_2-e)	Sum of total emissions (t CO_2-e)
Accommodation and facilities	0.58	0.00	0.00	1.98	1.98
Cleaning and Chemicals	660.37	0.00	0.00	938.52	938.52
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00	0.00
Construction Materials and Services	0.00	0.00	0.00	0.00	0.00
Electricity	0.00	0.00	0.00	0.00	0.00
Food	251.99	0.00	0.00	204.84	204.84
Horticulture and Agriculture	0.00	0.00	0.00	0.00	0.00
ICT services and equipment	268.99	0.00	0.00	185.50	185.50
Machinery and vehicles	0.00	0.00	0.00	0.00	0.00
Office equipment & supplies	151.38	0.00	0.00	65.79	65.79
Postage, courier and freight	306.36	0.00	0.00	217.49	217.49
Products	0.00	0.00	0.00	0.00	0.00
Professional Services	2,158.54	0.00	0.00	2,891.59	2,891.59
Refrigerants	357.55	139.46	0.00	0.00	139.46
Roads and landscape	483.59	0.00	0.00	448.67	448.67
Stationary Energy (gaseous fuels)	339.04	355.23	0.00	90.31	445.53
Stationary Energy (liquid fuels)	3.43	3.65	0.00	1.22	4.87
Stationary Energy (solid fuels)	0.00	0.00	0.00	0.00	0.00
Transport (Air)	7.91	0.00	0.00	7.84	7.84
Transport (Land and Sea)	6,426.16	3657.07	0.00	1806.26	5,463.33
Waste	138.26	0.00	0.00	257.83	257.83
Water	277.52	0.00	0.00	253.16	253.16
Working from home	127.66	0.00	0.00	158.78	158.78
Total emissions	**11,959.33**	**4,155.41**	**0.00**	**7,529.76**	**11,685.17**
Difference between projected and actual emissions	**274.16 tCO_2-e lower than projected**				

Use of Climate Active carbon neutral products

Certified brand name	Product used
Winc Carbon Neutral Copy Paper	Winc Carbon Neutral Copy Paper A4 80gsm
	Winc Carbon Neutral 20% Recycled Copy Paper A4 80gsm
	Winc Carbon Neutral Copy Paper A3 80gsm
	Winc Carbon Neutral 20% Recycled Copy Paper A3 80gsm

Uplift factors

N/A

6.CARBON OFFSETS

Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emission to offset is 11,686 t CO_2-e. The total number of eligible offsets used in this report is 11,686 t CO_2-e. Of the total eligible offsets used, 0 t CO_2-e were previously banked and 11,997 were purchased during projected certification and retired. 311 t CO_2-e are remaining and have been banked for future use.

Co-benefits

This section provides a brief description of the carbon offsets purchased and retired for the City of Parramatta's carbon neutral claim.

53.75MW Bundled Wind Power Project in Tamil Nadu and Karnataka by KBD Group, India

The project relates to 80 per cent of the total amount of offsets purchased and retired for this reporting period. The activity includes the generation of electrical energy using wind across 6 districts of Tamil Nadu and Karnataka. The project has established 53 wind turbine generators aggregating to a total installed capacity of 53.75 MW. Electricity from wind power displaces an equivalent amount of power of the grid which is fed by fossil fired power plants. Hence, it results in reduction of greenhouse gas emissions. Improved electricity supply encourages new economic activity and creates local jobs for the community.

Mt Mulgrave Savanna Fire Management in North Queensland

The project relates to 20 per cent of the total amount of offsets purchased and retired for this reporting period. Savanna fire is a significant source of greenhouse gas emissions in Australia (3% of the country's annual emissions). The activity involves the strategic burning of savanna areas to reduce the risk of wildfires during the dry season. These preventive measures equally preserve Northern Australia's endemic wildlife and landscape and provides financial incentive to the landowners to continuously implement climate-friendly fire management practices. This project meets the following Sustainable Development Goals:

Eligible offsets retirement summary

Offsets retired for Climate Active carbon neutral certification											
Project description	**Type of offset units**	**Registry**	**Date retired**	**Serial number (and hyperlink to registry transaction record)**	**Vintage**	**Stapled quantity**	**Eligible quantity retired (tCO_2-e)**	**Eligible quantity used for previous reporting periods**	**Eligible quantity banked for future reporting periods**	**Eligible quantity used for this reporting period**	**Percentage of total (%)**
53.75 MW Bundled Wind Power Project in Tamil Nadu and Karnataka by KBD Group, India	VCU	Verra	17 Nov 2022	13884-532424657-532434496-VCS-VCU-291-VER-IN-1-724-01012013-01122013-0	2013	0	9,840[1]	0	189	9,349	80%
Mt Mulgrave Savanna Burning	ACCU	ANREU	22 Nov 2022	8,347,892,333 – 8,347,894,792 (ERF102090)	2022-23	0	2,460	0	123	2,337	20%
									Total eligible offsets retired and used for this report	11,686	
									Total eligible offsets retired this report and banked for use in future reports	311	

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Australian Carbon Credit Units (ACCUs)	2,337	20%
Verified Carbon Units (VCUs)	9,349	80%

[1] The remaining units (302 tCO_2-e) from the 53.75 MW Bundled Wind Power Project in Tamil Nadu and Karnataka by KBD Group, India project have been used in Council's FY2022-23 Parramatta Square projected service certification.

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

The following Large Scale-Generation Certificates (LGCs or RECs) have been surrendered to reduce electricity emissions under the market-based reporting method. Council purchases LGCs per year under the Program for Energy and Environmental Risk Solutions (PEERS) project, with the contract commencing from July 2019. For this Climate Active report, details are only provided for the LGCs that have been retired, for the period July 2022 to June 2023.

- LGCs purchased and retired for FY23 certification: 10,416
- LGCs previously retired during projected report: 1,550
- Additional LGCs retired in this true-up report: 8,866
- Remaining LGCs available for future reporting: 1,921

1. Large-scale Generation certificates (LGCs)*	10,416
2. Other RECs	0

* LGCs in this table only include those surrendered voluntarily (including through PPA arrangements) and does not include those surrendered in relation to the LRET, GreenPower, and jurisdictional renewables.

Project supported by LGC purchase	Project location	Eligible unit type	Registry	Surrender date	Accreditation code	Certificate serial number	Generation year	Fuel source	Quantity (MWh)
Moree Solar Farm	NSW	LGC	REC Registry	9 Sept 2022	SRPVNS46	111898-112388	2020	Solar	491
Moree Solar Farm	NSW	LGC	REC Registry	9 Sept 2022	SRPVNS46	112835-113120	2020	Solar	286
Moree Solar Farm	NSW	LGC	REC Registry	9 Sept 2022	SRPVNS46	28694-29466	2021	Solar	773
Hillston Sun Farm	NSW	LGC	REC Registry	2 Sept 2023	SRPXNS40	82343-83719	2022	Solar	1,377
Hillston Sun Farm	NSW	LGC	REC Registry	2 Sept 2023	SRPXNS40	80882-80976	2022	Solar	95
Hillston Sun Farm	NSW	LGC	REC Registry	2 Sept 2023	SRPXNS40	95331-99378	2022	Solar	4,048
Hillston Sun Farm	NSW	LGC	REC Registry	22 Sept 2023	SRPXNS40	92888-98154	2023	Solar	3,346
Total LGCs surrendered this report and used in this report									**10,416**

APPENDIX A: ADDITIONAL INFORMATION

Attachment 1: Proof of LGC retirement

Australian Government
Clean Energy Regulator

Renewable Energy Target

The Clean Energy Regulator has accepted the following voluntary surrender offer:

Account: City of Parramatta Council (Local Government (City of Parramatta and Cumberland) Proclamation 2016)

Offer ID: 5905

Surrender type: Voluntary

Number of certificates: 1,550 LGC(s)

Date of offer: 17/08/2022

Date of acceptance: 05/09/2022

Reason for voluntary surrender: Altruistic purposes

Surrender note:

Clean Energy Regulator note: Offer of voluntary surrender (Offer ID: 5905) has been accepted by the Clean Energy Regulator on 05/09/2022

Certificates:

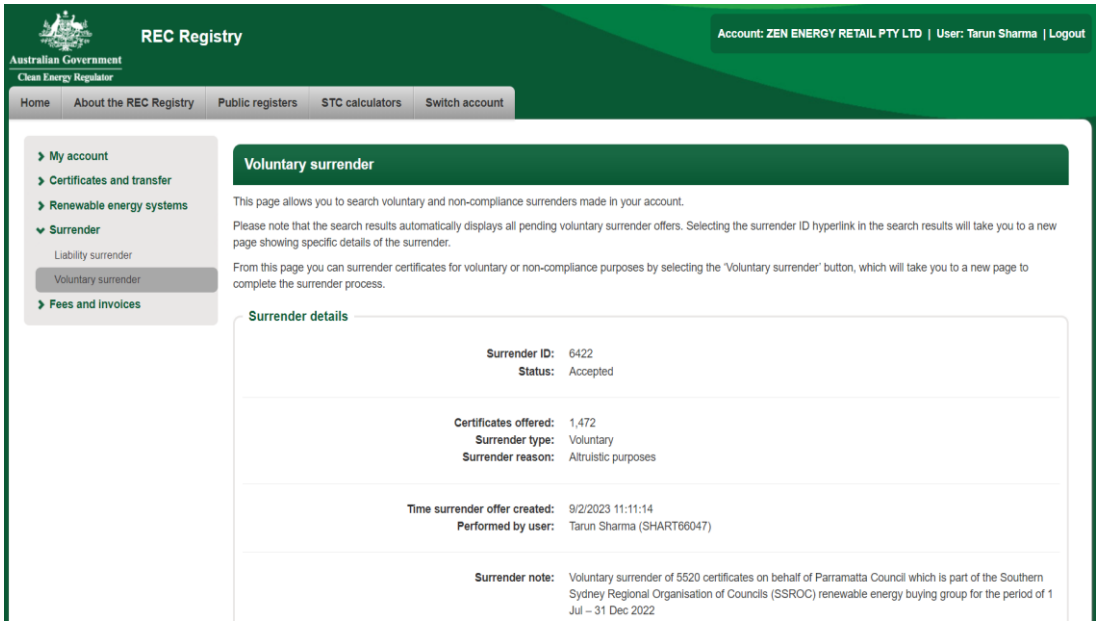
Accreditation code	Fuel source	Generation year	Creation year	Generator name	Generation state	Serial number range	Certificate quantity
SRPVNS46	Solar	2020	2021	MOREE SOLAR FARM	NSW	111898-112388	491
SRPVNS46	Solar	2020	2021	MOREE SOLAR FARM	NSW	112835-113120	286
SRPVNS46	Solar	2021	2021	MOREE SOLAR FARM	NSW	28694-29466	773

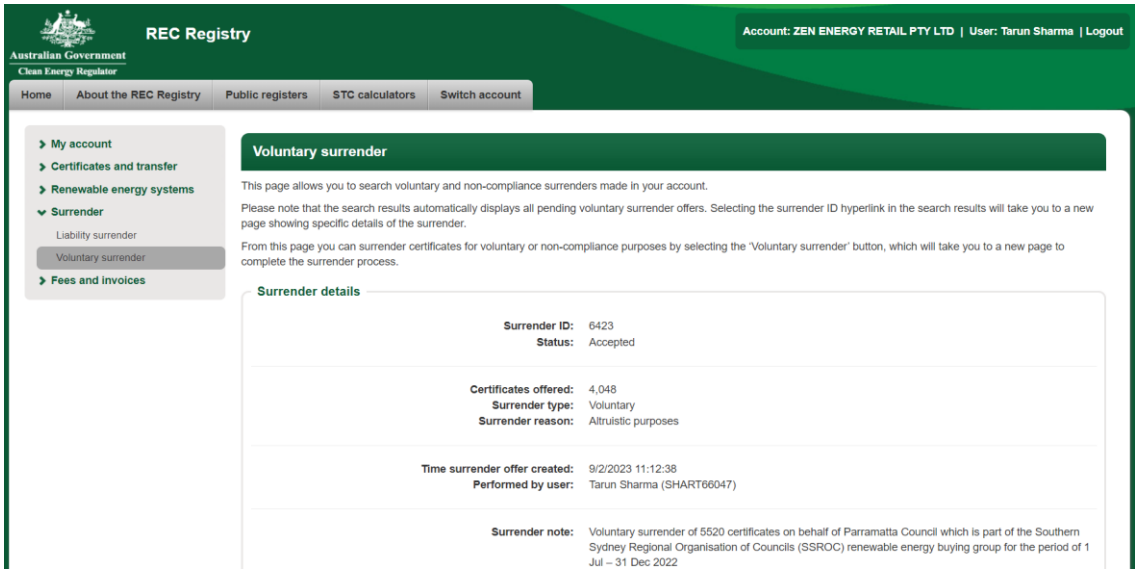
ection 28A of the Renewable Energy (Electricity) Act 2000.

Yours sincerely

REC Registry

www.rec-registry.gov.au





Australian Government
Clean Energy Regulator

Renewable Energy Target

The Clean Energy Regulator has accepted the following voluntary surrender offer:

Account: ZEN ENERGY RETAIL PTY LTD

Offer ID: 7601

Surrender type: Voluntary

Number of certificates: 5,267 LGC(s)

Date of offer: 15/09/2023

Date of acceptance: 22/09/2023

Reason for voluntary surrender: Altruistic purposes

Surrender note: Voluntary surrender of 5267 certificates on behalf of City of Parramatta Council which is part of the Southern Sydney Regional Organisation of Councils (SSROC) renewable energy buying group for the period of 1 Jan 2023 – 30 June 2023

Clean Energy Regulator note: " Offer of voluntary surrender (Offer ID: 7582-7620) has been accepted by the Clean Energy Regulator on 22/09/2023"

Certificates:

Accreditation code	Fuel source	Generation year	Creation year	Generator name	Generation state	Serial number range	Certificate quantity
SRPXNS40	Solar	2023	2023	Hillston Sun Farm - Solar - NSW	NSW	92888-98154	5267

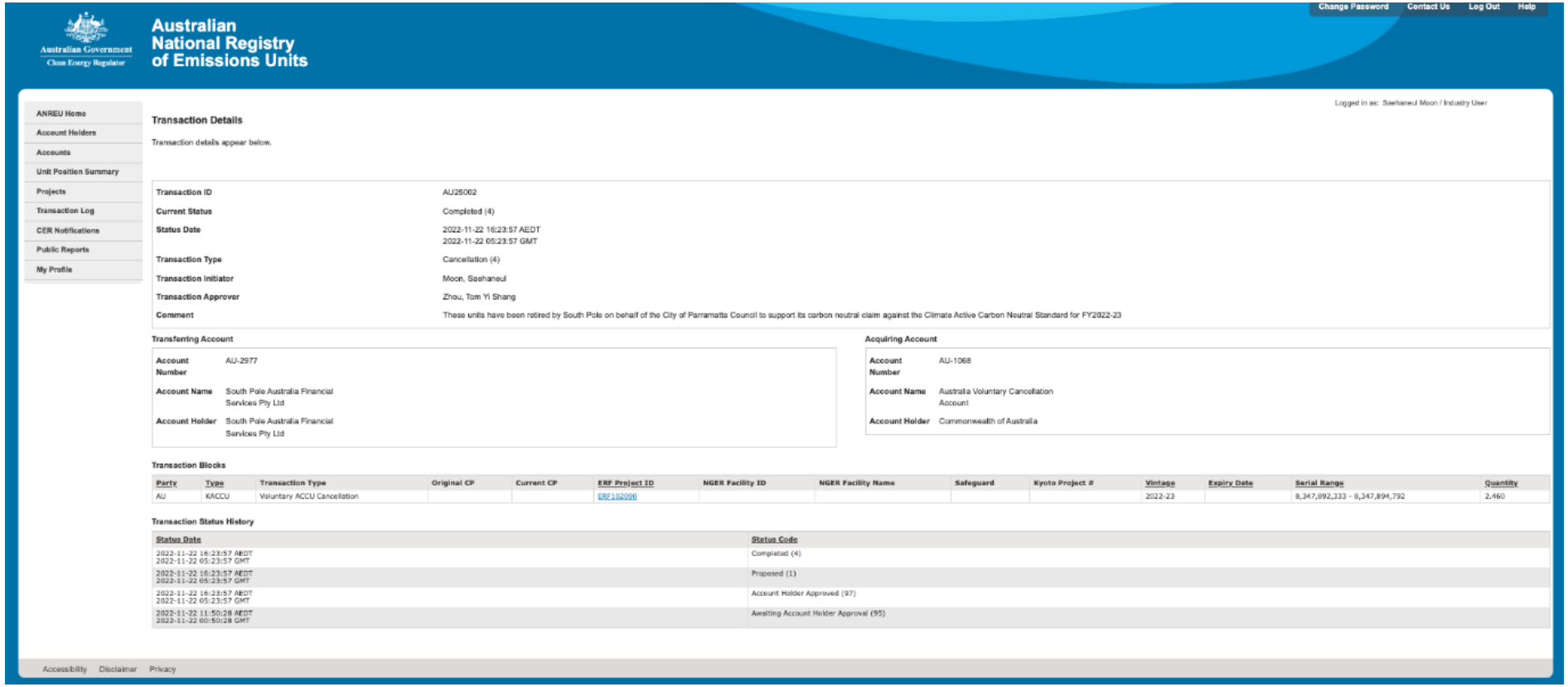
These certificates have been accepted for voluntary surrender and permanently removed from the market under section 28A of the Renewable Energy (Electricity) Act 2000.

Yours sincerely

REC Registry

www.rec-registry.gov.au

Attachment 2: Proof of ACCU purchase and retirement



Australian Government
Clean Energy Regulator

Australian National Registry of Emissions Units

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Transaction Details

Transaction details appear below.

Transaction ID	AU25002
Current Status	Completed (4)
Status Date	2022-11-22 16:23:57 AEDT 2022-11-22 05:23:57 GMT
Transaction Type	Cancellation (4)
Transaction Initiator	Moon, Saehaneul
Transaction Approver	Zhou, Tom Yi Shang
Comment	These units have been retired by South Pole on behalf of the City of Parramatta Council to support its carbon neutral claim against the Climate Active Carbon Neutral Standard for FY2022-23

Transferring Account

Account Number	AU-2977
Account Name	South Pole Australia Financial Services Pty Ltd
Account Holder	South Pole Australia Financial Services Pty Ltd

Acquiring Account

Account Number	AU-1068
Account Name	Australia Voluntary Cancellation Account
Account Holder	Commonwealth of Australia

Transaction Blocks

Party	Type	Transaction Type	Original CP	Current CP	ERF Project ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
AU	KACCU	Voluntary ACCU Cancellation			ERF102090					2022-23		8,347,892,333 - 8,347,894,792	2,460

Transaction Status History

Status Date	Status Code
2022-11-22 16:23:57 AEDT 2022-11-22 05:23:57 GMT	Completed (4)
2022-11-22 16:23:57 AEDT 2022-11-22 05:23:57 GMT	Proposed (1)
2022-11-22 16:23:57 AEDT 2022-11-22 05:23:57 GMT	Account Holder Approved (97)
2022-11-22 11:50:28 AEDT 2022-11-22 00:50:28 GMT	Awaiting Account Holder Approval (95)

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APPENDIX B: ELECTRICITY SUMMARY

There are two international best-practice methods for calculating electricity emissions – the location-based method and the market-based method. Reporting electricity emissions under both methods is called dual reporting.

Dual reporting of electricity emissions is useful, as it provides different perspectives of the emissions associated with a business's electricity usage.

Location-based method:

The location-based method provides a picture of a business's electricity emissions in the context of its location, and the emissions intensity of the electricity grid it relies on. It reflects the average emissions intensity of the electricity grid in the location (State) in which energy consumption occurs. The location-based method does not allow for any claims of renewable electricity from grid-imported electricity usage.

Market-based method:

The market-based method provides a picture of a business's electricity emissions in the context of its renewable energy investments. It reflects the emissions intensity of different electricity products, markets and investments. It uses a residual mix factor (RMF) to allow for unique claims on the zero emissions attribute of renewables without double-counting.

For this certification, electricity emissions have been set by using the **market-based approach.**

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Market-based approach summary

Market-based approach	Activity Data (kWh)	Emissions (kg CO_2-e)	Renewable percentage of total
Behind the meter consumption of electricity generated	369,939	0	3%
Total non-grid electricity	**369,939**	**0**	**3%**
LGC Purchased and retired (kWh) (including PPAs)	10,416,235	0	79%
GreenPower	0	0	0%
Climate Active precinct/building (voluntary renewables)	0	0	0%
Precinct/Building (LRET)	0	0	0%
Precinct/Building jurisdictional renewables (LGCS surrendered)	0	0	0%
Electricity products (voluntary renewables)	0	0	0%
Electricity products (LRET)	0	0	0%
Electricity products jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	0	0	0%
Large Scale Renewable Energy Target (applied to grid electricity only)	2,411,641	0	0%
Residual Electricity	0	0	0%
Total renewable electricity (grid + non grid)	**13,197,814**	**0**	**100%**
Total grid electricity	**12,827,876**	**0**	**97%**
Total electricity (grid + non grid)	**13,197,814**	**0**	**100%**
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	**0**	**0**	
Scope 2	0	0	
Scope 3 (includes T&D emissions from consumption under operational control)	0	0	
Residual electricity consumption not under operational control	**0**	**0**	
Scope 3	0	0	.

Total renewables (grid and non-grid)	**100.00%**
Mandatory	**18.27%**
Voluntary	**78.92%**
Behind the meter	**2.80%**
Residual scope 2 emissions (t CO_2-e)	**0.00**
Residual scope 3 emissions (t CO_2-e)	**0.00**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**0.00**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**0.00**
Total emissions liability (t CO_2-e)	**0.00**

Figures may not sum due to rounding. Renewable percentage can be above 100%

Location-based approach summary

Location-based approach	Activity Data (kWh) total	Under operational control			Not under operational control	
Percentage of grid electricity consumption under operational control	**100%**	**(kWh)**	**Scope 2 Emissions ($kgCO_2$-e)**	**Scope 3 Emissions ($kgCO_2$-e)**	**(kWh)**	**Scope 3 Emissions ($kgCO_2$-e)**
ACT	0	0	0	0	0	0
NSW	12,827,876	12,827,876	9,364,349	769,673	0	0
SA	0	0	0	0	0	0
VIC	0	0	0	0	0	0
QLD	0	0	0	0	0	0
NT	0	0	0	0	0	0
WA	0	0	0	0	0	0
TAS	0	0	0	0	0	0
Grid electricity (scope 2 and 3)	**12,827,876**	**12,827,876**	**9,364,349**	**769,673**	**0**	**0**
ACT	0	0	0	0		
NSW	369,939	369,939	0	0		
SA	0	0	0	0		
VIC	0	0	0	0		
QLD	0	0	0	0		
NT	0	0	0	0		
WA	0	0	0	0		
TAS	0	0	0	0		
Non-grid electricity (behind the meter)	**369,939**	**369,939**	**0**	**0**		
Total electricity (grid + non grid)	**13,197,814**					

Residual scope 2 emissions (t CO_2-e)	**9,364.35**
Residual scope 3 emissions (t CO^2-e)	**769.67**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**9,364.35**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**769.67**
Total emissions liability	**10,134.02**

Operations in Climate Active buildings and precincts

Operations in Climate Active buildings and precincts	Electricity consumed in Climate Active certified building/precinct (kWh)	Emissions (kg CO_2-e)
N/A	**0**	**0**

Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their building or precinct certification. This electricity consumption is also included in the market based and location based summary tables. Any electricity that has been sourced as renewable electricity by the building/precinct under the market based method is outlined as such in the market based summary table.

Climate Active carbon neutral electricity products

Climate Active carbon neutral product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO_2-e)
N/A	**0**	**0**

Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their electricity product certification. This electricity consumption is also included in the market based and location-based summary tables. Any electricity that has been sourced as renewable electricity by the electricity product under the market-based method is outlined as such in the market based summary table.

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

The following emissions sources have been assessed as relevant, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. They have been non-quantified due to one of the following reasons:

1. **Immaterial** <1% for individual items and no more than 5% collectively
2. **Cost effective** Quantification is not cost effective relative to the size of the emission but uplift applied.
3. **Data unavailable** Data is unavailable but uplift applied. A data management plan must be put in place to provide data within 5 years.
4. **Maintenance** Initial emissions non-quantified but repairs and replacements quantified.

Relevant non-quantified emission sources	Justification reason
Other contractors	Insufficient details regarding categorisation render a thorough analysis of items within this group economically impractical.

Data management plan for non-quantified sources

There are no non-quantified sources in the emission boundary that require a data management plan.

APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

Excluded emission sources

The below emission sources have been assessed as not relevant to this organisation's operations and are outside of its emissions boundary. These emissions are not part of the carbon neutral claim. Emission sources considered for relevance must be included within the certification boundary if they meet two of the five relevance criteria. Those which only meet one condition of the relevance test can be excluded from the certification boundary.

Emissions tested for relevance are detailed below against each of the following criteria:

1. **Size** The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions.

2. **Influence** The responsible entity has the potential to influence the reduction of emissions from a particular source.

3. **Risk** The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.

4. **Stakeholders** Key stakeholders deem the emissions from a particular source are relevant.

5. **Outsourcing** The emissions are from outsourced activities previously undertaken within the organisation's boundary, or from outsourced activities typically undertaken within the boundary for comparable organisations.

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Sites outside Council's control	N	N	N	Y	N	**Size:** The emissions source is likely to be minimal compared to the total emissions from electricity, stationary energy and fuel emissions as there are no many sites outside council's control. **Influence:** We do not have the potential to influence the emissions from this source as these sites are outside the Council's jurisdiction. **Risk:** There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest. **Stakeholders:** Key stakeholders, including the public, are likely to consider this a relevant source of emissions for our operations. **Outsourcing:** We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.
Capital investment	N	N	N	Y	N	**Size:** No accurate estimate of emissions available from this source to determine relative size of carbon footprint. The emissions source may likely be minimal and is not large compared to the total emissions from electricity, stationary energy, and fuel emissions. **Influence:** We have minimal influence over these emission source as the market opportunities and options are limited. **Risk:** There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest. **Stakeholders:** Key stakeholders, including the public, are likely to consider this a relevant source of emissions for our operations. **Outsourcing:** We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.
Investments	N	N	N	Y	N	**Size:** The emissions source is likely to be minimal and is not large compared to the total emissions from electricity, stationary energy, and fuel emissions. **Influence:** We do not have the potential to influence the emissions from this source. **Risk:** There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest.

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
						Stakeholders: Key stakeholders, including the public, are likely to consider this a relevant source of emissions for our operations. **Outsourcing:** We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.
Other purchased goods and services including chemicals, entertainment, accounting and bookkeeping services, advertising and promotion, legal services, photographic services, public order and safety, and security and personal safety	N	Y	N	N	N	**Size:** The emission from other goods and services is not large compared to emission from goods and services which have been already included e.g. business, technical, engineering, cleaning services. **Influence:** We may have some potential to influence emission by choosing less carbon-intensive suppliers, however there are limited carbon-neutral products and services (in this areas) on the Australian market (which may show emission reduction in the emission calculation) **Risk:** There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest. **Stakeholders:** Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our operations. **Outsourcing:** We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.

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