PUBLIC DISCLOSURE STATEMENT

CITY OF PARRAMATTA COUNCIL

SERVICE CERTIFICATION
FY2022–23

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: January 2024

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	455 tCO_2-e (including 18 t overlap with organisation footprint)
CARBON OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	100%
CARBON ACCOUNT	Prepared by: 100% Renewables Pty Ltd
TECHNICAL ASSESSMENT	6 October 2022 100% Renewables Pty Ltd Next technical assessment due: FY 2026
THIRD PARTY VALIDATION	Type 1 18 October 2022 KREA Consulting Pty Ltd

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2.CERTIFICATION INFORMATION

Description of service certification

This service certification is for all services offered by City of Parramatta Council at the Parramatta Square Public Domain.

- Functional unit: kg CO_2-e per month of council provided city services for the Parramatta Square Public Domain
- Offered as: full coverage service
- Life cycle: cradle-to-grave

The responsible entity for this service certification is City of Parramatta Council, ABN 49 907 174 773.

This Public Disclosure Statement includes the true-up information for FY2022-23 as well as information for the projected emissions for FY2022-23. This certification should be read in conjunction with City of Parramatta Council's Climate Active carbon neutral certification for the Business Operations under the same reporting period.

Description of business

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.

In managing the Parramatta Square Public domain operations, the City of Parramatta Council embraces its role as a key steward of the vibrant and expansive Parramatta region. Council maintains its commitment to cultivating a vibrant, inclusive, and thriving urban environment for all.

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 'attributable processes' of a product or service. These attributable processes are services, materials and energy flows that become the product or service, make the product or service and carry the product or service through its life cycle. These attributable emissions have been quantified in the carbon inventory.

Non-quantified emissions have been assessed as attributable 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

Non-attributable emissions have been assessed as not attributable to a product or service. They can be **optionally included** in the emissions boundary and therefore have been offset, or they can be listed as outside of the emissions boundary (and are therefore not part of the carbon neutral claim). Further detail is available at Appendix D.

Inside emissions boundary

Quantified

Cleaning services

Construction materials and services

Entertainment services

Horticultural services

Machinery and vehicles

Parking services

Security and safety services

Advertising

Legal services

Electricity

Waste

Water

Non-quantified

Nil

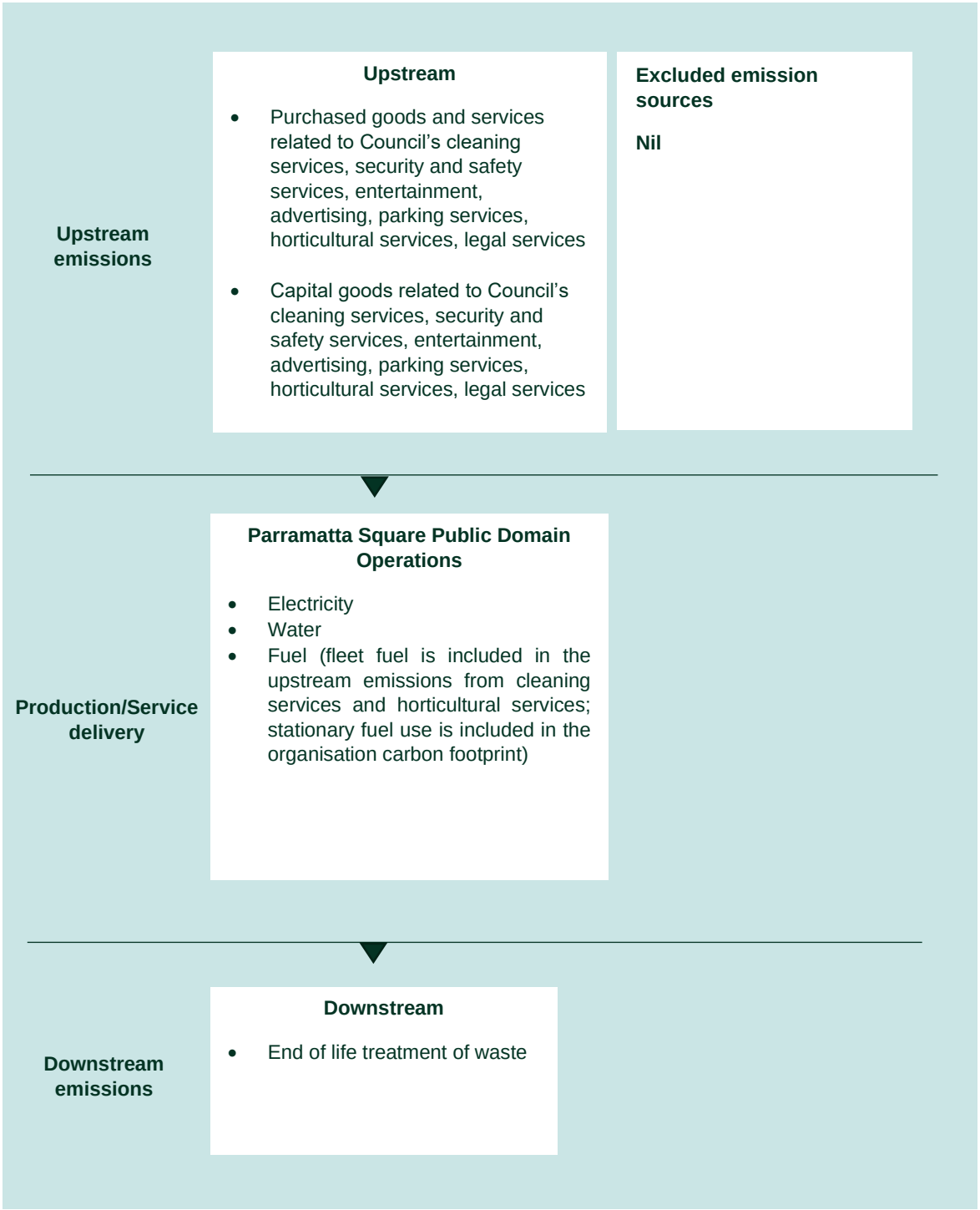
Outside emission boundary

Non-attributable

Stormwater conveyance infrastructure

Service process diagram

Cradle-to-grave boundary



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, 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 CO2-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 CO2-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 electric vehicle dual port chargers at two sites for corporate use. 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 as recently been awardedand 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

Significant changes in emissions

The table below shows the emission sources that have changed by at least 10% compared to the projection. Emissions from electrical equipment have risen due to the increased spend for security and safety equipment, while commercial and industrial waste generated at the public domain increased due to increase in people using the public domain.

Significant changes in emissions			
Attributable process	**Previous year emissions** ($t CO_2$-e)	**Current year emissions** ($t CO_2$-e)	**Reason for change**
Electrical equipment, lighting fixtures, batteries and generators	11.43	91.15	Increase in spend for security and safety equipment in FY 2023
Commercial and Industrial Waste	4.06	132.81	More people in the public domain have led to increased waste.

Use of Climate Active carbon neutral products, services, buildings or precincts

Nil

Emissions summary

Emission source	Projection tCO_2-e	True-up tCO_2-e
Cleaning services (inclusive of upstream core and downstream-related emission sources)	37.93	29.42
Construction materials and services	9.79	69.52
Machinery and vehicles	19.84	28.64
Horticultural services (inclusive of upstream, core and downstream-related emission sources)	6.88	3.41
Security and safety services (inclusive of upstream, core and downstream-related emission sources)	24.89	37.87
Entertainment (inclusive of upstream, core and downstream-related emission sources)	13.94	136.76
Advertising (inclusive of upstream, core and downstream-related emission sources)	94.38	2.51
Parking services (inclusive of upstream, core and downstream-related emission sources)	40.73	10.90
Shared emission sources across all services offered in the public domain (Legal services, water use, waste, electricity use)	53.62	2.44
Waste	3.12[1]	132.81
Attributable emissions (tCO_2-e)	305.12	454.28

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

Product / Service offset liability	
Emissions intensity per functional unit (kg CO_2-e per month of council provided city services for the Parramatta Square Public Domain)	37,856
Emissions intensity per functional unit including uplift factors	N/A
Number of functional units covered by the certification	12
Total emissions (tCO_2-e) to be offset	**454.28**

[1] Shared emissions from waste offset in the organisation (parent) boundary during the projection phase.

6.CARBON OFFSETS

Eligible offsets retirement summary

Offsets retired for Climate Active certification

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Verified Carbon Units (VCUs)	437[2]	100%

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[3]	0	0	437	100%
									Total offsets retired this report and used in this report	**437**	
									Total offsets retired this report and banked for future reports	**0**	

[2] 455 tCO_2-e minus 18 tCO_2-e that are the result of overlap with the organisation certification. Please refer to Appendix A for additional information

[3] The remaining units (9,389 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 true up organisation certification.

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 100 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.

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. The electricity use at the Parramatta Square's public domain is also covered under Council's PEERS contract.

- LGCs to be purchased and retired for FY23 certification[4]: 10,416
- LGCs previously retired for the FY23 projection report: 0
- LGCs retired in this true up report: 191
- Remaining LGCs available for future reporting: 1,921

The following RECs have been surrendered to reduce electricity emissions under the market-based reporting method.

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

* 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.

[4] The remaining units (8,495 LGCs) have been used in Council's FY2022-23 true up organisation certification while 1,921 LGCs have been banked for future reporting.

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

The true-up report reveals an 18 t CO_2-e overlap in emissions from electricity, water, and fuel between the organisation certification for City of Parramatta and the services certification, which is already accounted for in the organisation certification.

The City of Parramatta has banked 311 eligible offsets for future Climate Active reports through the true-up stage of the organisation certification and will be using 135 of these to offset the additional emissions calculated during the service certification true-up phase.

This will leave 176 offsets available for future certifications.

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**.

All electricity used in this service certification overlaps with council's organisation certification. The LGCs displayed in the REC summary table on page 17 have also been claimed by council's organisation certification as they represent the same electricity consumption.

Market-based approach summary

Market-based approach	Activity Data (kWh)	Emissions ($kgCO_2$-e)	Renewable percentage of total
Behind the meter consumption of electricity generated	0	0	0%
Total non-grid electricity	**0**	**0**	**0%**
LGC Purchased and retired (kWh) (including PPAs)	191,058	0	81%
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)	44,235	0	19%
Residual Electricity	0	0	0%
Total renewable electricity (grid + non grid)	**235,293**	**0**	**100%**
Total grid electricity	**235,293**	**0**	**100%**
Total electricity (grid + non grid)	**235,293**	**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	**18.80%**
Voluntary	**81.20%**
Behind the meter	**0.00%**
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	235,293	235,293	171,764	14,118	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)	**235,293**	**235,293**	**171,764**	**14,118**	**0**	**0**
ACT	0	0	0	0		
NSW	0	0	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)	0	0	0	0		
Total electricity (grid + non grid)	**235,293**					

Residual scope 2 emissions (t CO_2-e)	**171.76**
Residual scope 3 emissions (t CO_2-e)	**14.12**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**171.76**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**14.12**
Total emissions liability	**185.88**

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)
Nil	**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)
Nil	**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 attributable, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. These emissions are accounted for through an uplift factor. 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
Nil	-

Excluded emission sources

Attributable emissions sources can be excluded from the carbon inventory, but still considered as part of the emissions boundary if they meet **all three of the below criteria**. An uplift factor may not necessarily be applied.

1. A data gap exists because primary or secondary data cannot be collected **(no actual data).**
2. Extrapolated and proxy data cannot be determined to fill the data gap (**no projected data**).
3. An estimation determines the emissions from the process to be **immaterial**).

Emissions Source	No actual data	No projected data	Immaterial
Nil	-	-	-

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 EMISSION BOUNDARY

Non-attributable emissions have been assessed as not attributable to a product or service (do not carry, make or become the product/service) and are therefore not part of the carbon neutral claim. To be deemed attributable, an emission must meet two of the five relevance criteria. Emissions which only meet one condition of the relevance test can be assessed as non-attributable and therefore are outside the carbon neutral claim. Non-attributable emissions are detailed below.

1. **Size** The emissions from a particular source are likely to be large relative to other attributable emissions.

2. **Influence** The responsible entity could influence emissions reduction from a particular source.

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

4. **Stakeholders** The emissions from a particular source are deemed relevant by key stakeholders.

5. **Outsourcing** The emissions are from outsourced activities that were previously undertaken by the responsible entity or from outsourced activities that are typically undertaken within the boundary for comparable products or services.

Non-attributable emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Stormwater conveyance infrastructure	Y	N	N	N	N	**Size:** The emissions source is likely to be large compared to other attributable emissions **Influence:** We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our service. **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 service. **Outsourcing:** We have not previously undertaken this activity within our emissions boundary and comparable services do not typically undertake this activity within their boundary.

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