



PUBLIC DISCLOSURE STATEMENT

CITY OF SYDNEY

ORGANISATION CERTIFICATION

FY2022–23

Australian Government
Climate Active
Public Disclosure Statement



NAME OF CERTIFIED ENTITY	City of Sydney
REPORTING PERIOD	1 July 2022 – 30 June 2023 Arrears report
DECLARATION	<p><i>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.</i></p> <p><i>Kate Deacon</i></p> <p>Kate Deacon Director - Strategic Development and Engagement 9 July 2024</p>



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

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Version August 2023.



1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	13,515 tCO ₂ -e
OFFSETS USED	24% ACCUs, 76% VCU
RENEWABLE ELECTRICITY	100%
CARBON ACCOUNT	Prepared by: Energetics Pty Ltd
TECHNICAL ASSESSMENT	6 December 2023 Christopher Wilson Pangolin Associates Pty Ltd
THIRD PARTY VALIDATION	4 October 2023 Wali Aziz Walker Wayland NSW

Contents

1. Certification summary	3
2. Carbon neutral information	4
3. Emissions boundary	6
4. Emissions reductions	8
5. Emissions summary	10
6. Carbon offsets	13
7. Renewable Energy Certificate (REC) Summary	15
Appendix A: Additional Information	17
Appendix B: Electricity summary	18
Appendix C: Inside emissions boundary	21
Appendix D: Outside emissions boundary	22

2. CARBON NEUTRAL INFORMATION

Description of certification

This carbon neutral certification is for the operations of the Council of the City of Sydney.

In 2007 the City of Sydney resolved to become carbon neutral for its operations. Since 2008 the organisation has been measuring and reducing emissions through energy efficiency, fuel switching, installing solar PV, and purchasing carbon offsets.

In November 2011, the City's carbon neutrality was officially recognised under the National Carbon Offset Standard (now Climate Active), and this has been retained annually.

Emissions avoidance is our top priority. Our target is 80% reduction in emissions by June 2025 - to be achieved with absolute reductions and not offsets. The City's FY23 emissions have reduced 74.5 per cent since our 2006 baseline. Switching to 100% renewable electricity in July 2020 made a significant contribution.

Through our [Environmental Strategy 2021 - 2025](#), the City of Sydney is committed to maintaining carbon neutral operations in perpetuity. By 2025 we aim to transition to 100 per cent high quality Australian regenerative offsets.

Being carbon neutral can lead to benefits beyond the carbon savings. Each year we have been buying an increasing share of offsets from Indigenous-led carbon farming projects which have social, economic, cultural, and environmental benefits. For FY23 the share was 24 per cent of our emissions.

This inventory covers emissions from City of Sydney operations in the period of 1-July 2022 to 30-June 2023 based on the Climate Active Carbon Neutral Standard for Organisations.

Organisation description

City of Sydney

456 Kent Street, Sydney NSW 2000

ABN 22 636 550 790

The City of Sydney is the local government authority responsible for the city centre and more than 30 suburbs. The City's role is to provide services for our residents as well as for the daily influx of workers and visitors. The core functions of the City are defined by the Local Government Act 1993, the City of Sydney Act 1988 and other legislation.

The City owns approximately 250 properties, many of which are tenanted. The City also owns over 8,500 streetlights and there are a further 13,000 streetlights owned by the electricity network provider but deemed to be within the City's financial control (pays for energy and maintenance). The City's operations mostly run out of its administration building, depots, parks, libraries, venues, and community centres.

3. EMISSIONS BOUNDARY

Operational control

The City of Sydney organisational boundary includes emissions sources where the City is considered to have operational control, as defined by the [National Greenhouse and Energy Reporting Act 2007](#) and the [Greenhouse Gas Protocol Corporate Accounting and Reporting Standard](#) guidance for emissions resulting in the delivery of services. For the City of Sydney, this means services required under the [Local Government Act 1993](#) and [Sustainable Sydney 2030–2050 Continuing the Vision](#) Community Strategic Plan and includes core business, statutory responsibilities, service provision, Council facilities, services and other assets. The City includes all Scope-1 and Scope-2 emissions based on aggregated data for facilities and core activities. In addition, there are a range of Scope-3 emissions sources, including the emissions of fuel combusted by the major contractors delivering services for the City which is considered to be within the City's financial control.

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. 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

Accommodation
Contractor fuel (diesel, petrol, ethanol, LPG)
Contractor waste
Council waste
Electricity
Fleet fuel (diesel, biodiesel, petrol, ethanol)
Flights
Food
Fossil gas
NYE event
Paper
Postal services
Refrigerants
Staff commute
Stationary energy
Taxis
Water
Work from home

Non-quantified

Business travel by public transport or rental vehicles

City of Sydney Events (other than NYE)

ICT equipment, consumables, repairs, maintenance and communications

Minor outsourced activities

Freight and transportation of purchased materials or goods

Optionally included

Contractor fuel

Outside emission boundary

Excluded

Embodied energy of road and building materials

Third party events at City of Sydney facilities

Waste from tenancies not serviced by City of Sydney

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

The City's [Environmental Strategy 2021-2025](#) outlines the following targets that apply to City of Sydney operations:

- 80% reduction in emissions generation by end June 2025, from 2006 baseline.
- Maintain emissions from the City's fleet below 2014 levels and aim to achieve zero fleet emissions by 2035 or sooner.

Action 1 is to deliver energy, water and resilience outcomes through City asset design and management in its operations through to 2025, including:

- The City will continue to **electrify its fleet** to achieve zero emissions before 2035. We aim to trial an electric version of most vehicle and plant types while expanding our electric passenger fleet.
- We will continue to power many of our facilities with **onsite renewable electricity**. Building on the 2MW already installed, we will add solar to new properties that have a strong business case.
- The City aims to phase out natural gas from our operations. We will develop a plan to electrify gas-using assets.
- We will also focus on continuously improving the sustainability **performance of our properties**.
- Continue to improve **Sustainable Design Technical Guidelines** that define the sustainability requirements for our capital works and upgrade projects.

Action 3 is to regenerate the environment through the City's carbon neutral commitment, including:

- The City is committed to maintaining **carbon-neutral operations in perpetuity**.
- By 2025, we aim to transition away from purchasing overseas offsets and instead use 100 per cent high quality **Australian regenerative offsets**.
- We will continue to **work with Indigenous organisations** to help strengthen the local regenerative offset market and support expansion of traditional land management practices.

Other related actions that the City is committed to deliver by 2025 include:

- Action 4 is to ensure the City's **programs and services** use resources efficiently.
- Action 5 is to **reduce operational waste** through avoidance and resource recovery.
- Action 6 is to **reduce embodied carbon** in our supply chain and support circular economy outcomes.

Progress toward our targets is publicly disclosed in the City's annual [Green Report](#).

Emissions reduction actions

Emissions reduction actions from City of Sydney operations that occurred during 2022-23 are listed in the City's [FY23 Green Report](#).

Our operational target is to cut emissions by 80% from 2006 levels by June 2025. This target doesn't include offsets. We are committed to maintaining our carbon neutral certification, so we offset unavoidable emissions.

To achieve our target, we will reduce reliance on co-generation and tri-generation systems, convert all our gas pool heating systems to electric and convert more of our fleet vehicles to electric. Any new buildings will be fully electrified, with no new fossil fuel connections. Where available, we will use lower global warming potential refrigerants in our heating and cooling systems.

Key emissions reductions to date:

- From July 2020, the City has been using 100 per cent **renewable electricity** under a ten-year contract with electricity generated from wind and solar farms in regional NSW.
- The city uses a comprehensive data platform Sustainability Management and Reporting Tool (SMART) for **monitoring energy, water, and waste**.
- We are also introducing a **benchmarking tool** for continuous efficiency monitoring and ensuring clear accountability to address issues.
- We continue to **improve energy efficiency** with a dedicated fund for facility upgrades and efficient equipment replacement.
- We are also investigating options to **electrify our assets** and use cooling systems with low global warming potential **refrigerants**.
- Over 2 megawatts of **solar PV** have been installed at suitable Council sites.
- Most of **street lighting** in our area has now been switched to LED technology which uses less energy.
- Dehydrators have been installed at 3 of our biggest sites to **convert food waste** to soil conditioner which is used in our parks.
- Almost **one-third of our fleet is electric** (19 vehicles and 1 truck) or hybrid (73 hybrid cars and trucks).
- Our **travel policy** requires employees to prioritise walking, cycling and public transport for work trips. Fleet bikes are also available.

5. EMISSIONS SUMMARY

Emissions over time

Emissions since base year		Total tCO ₂ -e (without uplift)
Base year:	2005-06	52,972
Year 1:	2009-10	50,030
Year 2:	2010-11	48,336
Year 3:	2011-12	46,701
Year 4:	2012-13	43,945
Year 5:	2013-14	40,769
Year 6:	2014-15	40,204
Year 7:	2015-16	39,566
Year 8:	2016-17	39,600
Year 9:	2017-18	39,653
Year 10:	2018-19	39,354
Year 11:	2019-20	36,459
Year 12:	2020-21	12,666
Year 13:	2021-22	12,144
Year 14:	2022-23	13,515

Significant changes in emissions

Emission source name	Previous year emissions (t CO ₂ -e)	Current year emissions (t CO ₂ -e)	Detailed reason for change
Diesel Oil - heavy vehicle euro iv or higher	3009.30	4,127.84	The Scope 3 emission factor for liquid fuels increased significantly as per 2023 NGA factors as production is now predominantly overseas. This change accounts for 70% of the increase. A further increase is from the recent inclusion of fuel used by a major contractor, which was made possible this year through improved data availability.
Petrol / Gasoline post-2004	290.23	599.36	The Scope 3 emission factor for liquid fuels increased significantly as per 2023 NGA factors as production is now predominantly overseas. This change accounts for 70% of the increase. A further increase is from the recent inclusion of fuel used by a major contractor, which was made possible this year through improved data availability.
Construction and demolition waste	638.63	70.58	Asbestos and contaminated soil are considered inert and have been excluded.
Train	151.58	6.65	Sydney Trains has been reduced to 2% as they use 100% renewable electricity. Electricity was 98% of their emissions.
Transport (air) – sum of all reported flight emissions	7.72	64.72	Business travels and flights increased modestly as COVID restrictions have eased.
Virgin paper (imported)	0.52	13.54	A lower amount of carbon neutral paper was used in FY23 compared to FY22

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

Certified brand name	Product/Service/Building/Precinct used
Winc	Carbon Neutral Copy Paper A4 80gsm, 90 gsm, 100 gsm and 200 gsm
Winc	Carbon Neutral Copy Paper A3 80gsm, 90 gsm, and 200 gsm

Emissions summary

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

Emission category	Sum of Scope 1 (t CO2-e)	Sum of Scope 2 (t CO2-e)	Sum of Scope 3 (t CO2-e)	Sum of Total Emissions (t CO2-e)
Accommodation and facilities	0.00	0.00	4.27	4.27
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Electricity	0.00	0.00	0.00	0.00
Food	0.00	0.00	111.66	111.66
Postage, courier and freight	0.00	0.00	63.38	63.38
Refrigerants	818.24	0.00	0.00	818.24
Stationary energy (gaseous fuels)	4,357.76	0.00	1107.83	5,465.59
Stationary energy (liquid fuels)	1.67	0.00	0.41	2.08
Transport (air)	0.00	0.00	64.72	64.72
Transport (land and sea)	3,799.60	0.00	1800.08	5,599.68
Waste	0.00	0.00	193.16	193.16
Water	0.00	0.00	758.57	758.57
Working from home	0.00	0.00	-242.89	-242.89
Office equipment and supplies	0.00	0.00	14.17	14.17
NYE Event	662.00	0.00	0.00	662.00
Total	9,639.26	0.00	3,875.36	13,514.62

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 13,515 t CO₂-e. The total number of eligible offsets used in this report is 13,515 t CO₂-e. Of the total eligible offsets used, 0 t CO₂-e were previously banked and 13,515 were newly purchased and retired. 3,650 are remaining and have been banked for future use.

Co-benefits

- 3,300 Indigenous-led Australian Carbon Credit Units (ACCU) were purchased from the Fish River Fire Project in the Northern Territory via the Aboriginal Carbon Foundation (AbCF) and the Indigenous Land and Sea Corporation. The AbCF has developed and operates a CORE benefits framework that prioritises environmental, social, and cultural benefits to Aboriginal people in addition to the carbon savings. The project supports rangers and Traditional Owners to manage country and the strategic and planned burning of savanna areas during the early dry season supports biodiversity by reducing the risk of late dry season wild fires.
- 10,215 Verified Carbon Units (VCU) were also purchased from three international offset projects including 80% from April Salumei Rainforest Conservation, 10% from Sumatra Merang Peatland Project, and 10% Wind Project in Maharashtra wind energy project (India). The co-benefits from these projects include income for Indigenous people, local employment, ecosystem services, health care, education, infrastructure, fire protection, water and sanitation. These offsets equate to 49 per cent of the emissions (17 per cent of the budget) for this reporting period.

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 (%)
Fish River Fire Project EOP100517	ACCU	ANREU	14/05/2024	8,330,791,298 - 8,330,794,597	2021-22		3,300	0	0	3,300	24.4%
April Salumei REDD Project	VCU	Verra	29/11/2023	15850-VCS-VCU-352-VER-PG-14-1122-01012015-31122015-0721972603 - 721980817	2015		8,215	0	0	8,215	60.8%
Sumatra Merang Peatland Project	VCU	Verra	29/11/2023	11982-VCS-VCU-352-VER-ID-14-1899-01012019-31122019-1372836689 - 372837688	2019		1,000	0	0	1,000	7.4%
Wind Project in Maharashtra, India by Kayathar and Jath	VCU	Verra	29/11/2023	8455-VCS-VCU-997-VER-IN-1-1520-01012019-31102019-021835740 - 21836739	2019		1,000	0	0	1,000	7.4%
Total eligible offsets retired and used for this report										13,515	
Total eligible offsets retired this report and banked for use in future reports									0		
Type of offset units		Eligible quantity (used for this reporting period)					Percentage of total				
Australian Carbon Credit Units (ACCUs)		3,300					24%				
Verified Carbon Units (VCUs)		10,215					76%				

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

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

The City purchases LGCs under a ten-year Power Purchase Agreement (PPA) contract that commenced in July 2020. Under this long term PPA contract, LGCs acquired during the previous calendar year are to be settled and transferred to the City in March of the following year. Due to mismatch in the contractual LGCs settlement cycle and the Climate Active reporting cycle, the City can only retire LGCs associated with the second half of the reporting period (January to June) in March of the following year. Therefore, for this Climate Active report, details are only provided for the 11,022 LGCs that have been retired for the period July-December 2022. Details of the remaining 11,686 LGCs retirement required for January-June 2023 will be provided to Climate Active once the LGCs are voluntarily retired, expected by March 2024.

LGCs to be purchased and retired for FY23: 22,708

LGCs retired in this report: 11,022

LGCs to be retired in true-up report: 11,686- estimated by early March 2024

1. Large-scale Generation certificates (LGCs)*	22,708
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)
Bomen Solar	Wagga Wagga NSW	LGC	REC Registry	December 8, 2023	SRPVNSR0	176186- 176621	2022	Solar	436
Sapphire Wind	Glen Innes NSW	LGC	REC Registry	December 8, 2023	WD00NS13	748369- 754189	2022	Wind	5,821
Sapphire Wind	Glen Innes NSW	LGC	REC Registry	December 8, 2023	WD00NS13	221553- 226317	2022	Wind	4,765
Total LGCs surrendered this report and used in this report									11,022

APPENDIX A: ADDITIONAL INFORMATION

N/A

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**.

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	821,348	0	3%
Total non-grid electricity	821,348	0	3%
LGC Purchased and retired (kWh) (including PPAs)	22,708,000	0	74%
GreenPower	1,662,000	0	5%
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)	5,642,010	0	18%
Residual Electricity	-1,318	-1,259	0%
Total renewable electricity (grid + non grid)	30,833,358	0	100%
Total grid electricity	30,010,692	0	97%
Total electricity (grid + non grid)	30,832,040	0	100%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	-1,318	-1,259	
Scope 2	-1,164	-1,112	
Scope 3 (includes T&D emissions from consumption under operational control)	-154	-147	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	100.00%
Mandatory	18.30%
Voluntary	79.04%
Behind the meter	2.66%
Residual scope 2 emissions (t CO₂-e)	-1.11
Residual scope 3 emissions (t CO₂-e)	-0.15
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	0.00
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	0.00
Total emissions liability (t CO₂-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 (kg CO ₂ -e)	Scope 3 Emissions (kg CO ₂ -e)	(kWh)	Scope 3 Emissions (kg CO ₂ -e)
ACT	0	0	0	0	0	0
NSW	30,010,692	30,010,692	21,907,805	1,800,641	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)	30,010,692	30,010,692	21,907,805	1,800,641	0	0
ACT	0	0	0	0		
NSW	821,348	821,348	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)	821,348	821,348	0	0		
Total electricity (grid + non grid)	30,832,040					

Residual scope 2 emissions (t CO₂-e)	21,907.80
Residual scope 3 emissions (t CO₂-e)	1,800.64
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	21,907.80
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	1,800.64
Total emissions liability (t CO₂-e)	23,708.45

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
<i>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.</i>		

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
<i>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.</i>		

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
Business travel by public transport or rental vehicles	Immaterial
City of Sydney Events (other than NYE)	Immaterial
ICT equipment, consumables, repairs, maintenance, and Communications	Immaterial
Minor outsourced activities	Immaterial
Freight and transportation of purchased materials or goods.	Immaterial

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.

Excluded emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Embodied energy of road and building material	Y	N	N	N	N	<p>Size: The size of embodied energy of road and building materials might be material to the City's emissions. The City works to reduce this source of emissions through advocacy and participation in groups like the Materials Embodied Carbon Leadership Alliance (MECLA).</p> <p>Influence: The City procures significantly lower volumes of materials compared to major developers and infrastructure providers who have far greater market influence.</p> <p>Risk: At present there are no relevant laws or regulations that apply to limit emissions specifically from this source.</p> <p>Stakeholders: No stakeholder feedback has been received in relation to this emissions source. Accurately quantifying this emissions source is also challenging given that there is no universally accepted method to assess embodied emissions.</p> <p>Outsourcing: The City has not previously included this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>
Third party events at City of Sydney facilities	N	N	N	N	N	<p>Size: The emissions from third party events at the City's facilities are immaterial especially given that City venues use 100 per cent renewable electricity.</p> <p>Influence: The City does not have operational control and the potential to greatly influence the emissions from this source.</p> <p>Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source.</p> <p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p>Outsourcing: The City has not previously included this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>
Waste from tenancies not	N	N	N	N	N	<p>Size: The emissions from waste produced by tenants at the City properties that is not serviced by the City is considered to be immaterial to the City's operational emissions.</p>

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
serviced by City of Sydney						<p>Influence: The City does not have operational control and the potential to influence the emissions from this source.</p> <p>Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source.</p> <p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p>Outsourcing: The City has not previously included this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>



An Australian Government Initiative

