

PUBLIC DISCLOSURE STATEMENT

MOONEE VALLEY CITY COUNCIL

ORGANISATION CERTIFICATION FY2023–24

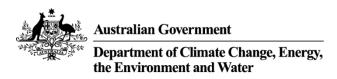
Climate Active Public Disclosure Statement







NAME OF CERTIFIED ENTITY	Moonee Valley City Council
REPORTING PERIOD	1 July 2023 – 30 June 2024 Arrears 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.
	Simon Overland Director, Strategy, Planning and Climate Resilience Date: 26 August 2025



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Version 9.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	9,494 tCO ₂ -e
CARBON OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	100%
CARBON ACCOUNT	Prepared by: Moonee Valley City Council
TECHNICAL ASSESSMENT	27 October 2022 for 2021-22 report Sue Oliver Ironbark Sustainability Next technical assessment due: FY2024-25

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2. CERTIFICATION INFORMATION

Description of organisation certification

This organisation certification is for the business operations of Moonee Valley City Council (ABN 54 651 216 324) for financial year 2023-24.

All of the operations of the Ascot Vale Leisure Centre, which were previously reported by Belgravia Leisure Unit Trust as part of their Services annual report, have been included in the emission boundary of Moonee Valley City Council (Council) in FY2023-24 and therefore are accounted within Council's FY2023-24 organisational annual report.

In 2010, Council committed to achieving "zero net emissions by 2020 for the business operations of Council", by adopting the *Moonee Valley Greenhouse Strategy 2010* where zero net emissions was defined as, "the net emissions are equal to zero through the acquisition and retirement of carbon offsets."

In 2018, Council endorsed its long-term strategy *MV2040*, with a target to: "reduce [direct] emissions from Council operations by 95 per cent by 2040". Through *MV2040 Action Plan – Green* (endorsed in July 2020), Council again endorsed achieving zero net carbon emissions from Council operations by 2020, by a combination of reducing corporate carbon emissions and the purchase of carbon offsets. Also, through this Plan, Council committed to: "achieve carbon neutral certification for Council operations through the (then) National Carbon Offset Standard".

Council has been carbon neutral certified under the Climate Active Carbon Neutral Standard for Organisations since FY2019-20, with a baseline year of 2018-19.

This Public Disclosure Statement includes information for FY2023-24 reporting period.

Organisation description

Moonee Valley City Council (ABN 54 651 216 324) is the certified entity.

Moonee Valley City Council (Council) is an inner metropolitan local government area of Melbourne, Victoria, located between 4 km and 13 km northwest of central Melbourne.

The city of Moonee Valley comprises approximately 43 square kilometres of land and encompasses the suburbs of Aberfeldie, Airport West, Ascot Vale, Avondale Heights, Essendon, Essendon North, Essendon West, Flemington, Keilor East, Moonee Ponds, Niddrie, Strathmore, Strathmore Heights, Travancore, and the locality known as Essendon Fields. The municipality is bordered by the local government areas of Maribyrnong, Brimbank, Moreland and Melbourne.

In 2021, Moonee Valley's resident population was estimated to be 122,965 people, with 50,837 households. This population is forecast to grow by 1.1% each year to 161,660 in 2046.

Over 10,000 local businesses also operate in the area. It

is a culturally and linguistically diverse community, with more than a quarter of the population born overseas.

Council is responsible for range of functions that provide governance and management for the local area. Council provides leadership and makes decisions on matters of local importance to the Moonee Valley community, and delivers a wide range of community services and maintains essential community infrastructure through:

- · the provision of buildings and facilities
- · operating vehicle fleet
- · contracted waste collection services
- the provision and maintenance of local roads, drainage, public lighting, parks and reserves
- the provision of three leisure and aquatic centres at Keilor East, Ascot Vale and Moonee Ponds, libraries, arts centres, kindergarten and childcare services, aged care, meals-on-wheels and sporting facilities.

These services are the primary business activities that result in carbon emissions in the operations of the Council.

The services provided by Council include property, economic, human, recreational and cultural services.



The Council also enforces state and local laws relating to matters such as land use, planning, environment protection, public health, traffic and parking, and animal management.

The majority of Council's services and administrative functions are undertaken from within a central administrative building, named the Civic Centre, in Moonee Ponds. Additional operational functions are performed at several sites and facilities located throughout the municipality, including the Works Depot and Waste Transfer Station in Aberfeldie.

The Council currently owns/leases approximately 270 buildings including, three aquatic and sports leisure centres, childcare centres, community centres, arts centres, sports pavilions, maternal/child care centres, kindergartens, libraries and depots, scout halls, public toilets, as well as other non-building assets including parks, reserves, sports fields and public lighting. Approximately 60 of these 270 building facilities are used by Council however, most of the 270 buildings are leased by a third party. Council also leases some third-party buildings/facilities to provide various community services.

Council is responsible for paying the electricity distribution network service provider (DNSP) for the operation, maintenance and renewal (OMR) and energy charges for approximately 10,000 street lights. Council owns and operates a further 2,000 public lights mostly in parks, reserves and retail precincts.

Council has under its direct operational control, a fleet of approximately 220 vehicles including street sweepers, trucks, tractors, passenger vehicles and utility vehicles used in the delivery of Council services.

Council's carbon neutral certification includes the following Council entities and activities:

- · Administration buildings
- · Operations centre
- · Community facilities
- Childcare centres and kindergartens
- · Theatre and art gallery
- Libraries
- Parks
- Public lighting
- · Leisure/recreation centres
- Vehicle fleet
- · Waste collection contractor fleet

The organisation boundary approach is operational control.

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

- Accommodation
- Construction materials and services
- Electricity consumption
- Office equipment and supplies
- Postage, courier and freight
- Professional services
- Refrigerants
- Stationary energy (gaseous fuels)
- Stationary energy (liquid fuels)
- Transport (air)
- Transport (land and sea)
- Waste
- Water
- Working from home

Non-quantified

N/A

Outside emission boundary

Excluded

- by residents and businesses
- Employee commuting
- Contractor's corporate emissions
- Outdoor events on Council land.
- Energy consumption (gas and electricity) from Council leased facilities (tenant pays utility bills).
- Stationery and office supplies (excluding paper)

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Moonee Valley City Council long-term strategy: MV2040

In June 2018, Council endorsed its long-term strategic plan MV2040, which has the following Strategic Direction and target under the 'Green theme':

- · Strategic Direction 13: A city that is low carbon
- Target: achieve zero net emissions for our community and reduce emissions from Council operations by 95 per cent by 2040 from a 2018-19 baseline year.

MV2040 outlines the actions the Council will take to reduce corporate emissions between June 2018 and 2040.

MV2040 Action Plan - Green

The MV2040 supporting implementation plan MV2040 Action Plan – Green (endorsed by Council in 2020), provides details on the initiatives (items) to address the 'green theme' MV2040 actions. It sets out 28 items for Council to implement to address the actions under Strategic Direction 13: A city that is low carbon, which aims to reduce both corporate and community emissions. Council has committed to these initiatives (items) to reduce corporate emissions:

- Target: achieve zero net emissions from Council operations by 2020
 Progress: Action completed In February 2021, Council achieved this target of carbon neutrality for our operations (2019/20) through Climate Active Carbon Neutral Standard for Organisations.
- Item 1: Procure 100 per cent renewable electricity for Council's operations in the next electricity contract

Time: 2020-2021.

Progress: Action completed – 100 per cent renewable electricity supply contract commenced on 1 July 2021 (sourced from two wind farms in regional Victoria), which reduced Council's operational emissions by approximately 56 per cent. The electricity was procured through the Victorian Energy Collaboration (VECO), a joint 100 per cent renewable electricity contract with 51 Victorian councils. This is the third Public Disclosure Statement under this electricity contract which ends on 31 December 2031.

• Item 3: Continue to prioritise electric over gas infrastructure in new and existing Council buildings in accordance with internal guidelines

Time: Ongoing.

Progress: Designs of new Council buildings are now all-electric. In 2023/24, Council engaged consultants who assessed two large gas using Council buildings to determine how to transition them to electric - with budget allocated for this transition in 2024/25.

Item 4: Install solar systems on Council and community buildings

Time: Ongoing.

Progress: No solar PV was installed in 2023/24 as there are limited opportunities remaining given over 30 Council buildings have solar - total rooftop solar power installed on Council owned facilities is over 1,000kW.

Item 9: Implement energy efficient retrofits for Council's buildings and facilities

Time: Ongoing.

Progress: In 2023/24, 17 Council buildings were retrofitted with electric cooktops and domestic hot water systems. Budget is allocated in 2024/25 to replace more gas appliances in Council buildings with electric equivalents.

 Item 14: Identify and implement opportunities to maximise environmentally sustainable design (ESD) outcomes from project inception, through to design and construction of new Council buildings and major refurbishments.

Time: Ongoing.

Progress: In 2023/24, the Ascot Vale Library redevelopment incorporated a solar PV system, reflective roofing colour, substantial ceiling insulation and addressed the need to create a good air tightness outcome for an older building. ESD advice was provided through the design of the redeveloped-Library to improve the environmental performance of the building.

 Item 19: Work with VicRoads and other partners, and seek funding to upgrade major roads lighting to LED and other smarter technologies.

Time: Ongoing.

Progress: None since last report.

Item 20: Update Council's Fleet Policy to transition to low and zero emissions vehicles.

Time: Ongoing.

Progress: In 2023/24, Council applied for funding from the Australian Renewable Energy Agency (ARENA) with two other western Melbourne councils, for electric vehicle (EV) charging infrastructure for Council fleet and to purchase of four heavy fleet EVs, to support the transition of Council's fleet to electric from 2024/25. In 2024/25, Council was successful in its funding application, with a Funding Agreement signed in 2024/25 and works commencing in 2024/25.

Emissions reduction actions

Council has a target of 95 per cent reduction in emissions from Council operations by 2040 (MV2040 Strategic Plan). In 2023/24, the following emission reduction actions were taken:

- 100 per cent renewable electricity in May 2021, Council entered into a 9.5-year 100 per cent renewable electricity contract for all of Council's operations, with supply starting 1 July 2021. The 100 per cent renewable energy is sourced from two wind farms in regional Victoria. FY 2023/24 is the third year of activity under this contract and it reduces Council's carbon emissions by approximately 7,200 tonnes or 56 per cent per year.
- Zero emissions transport In 2023/24, as part of Council's funding application to the Australian Renewable Energy Agency (ARENA) for electric vehicle (EV) charging infrastructure for Council fleet and four heavy fleet EVs, consultants completed the following:
 - designed electric vehicle (EV) charging infrastructure at Council's Depot and Civic Centre; and
 - developed specifications and costs estimates of the type of heavy (trucks) and light passenger (cars and vans) EVs to meet Council's needs.

This project will commence in 2024/25 with the installation of EV charging stations.

- Solar power on Council buildings over a number of years, solar PV systems have been installed on 32
 Council owned and operated buildings. These solar PV systems generated approximately 900 MWh of
 electricity in 2023/24 and approximately 60 per cent was used for Council's own daily operations.
 No solar PV systems were installed in 2023/24.
- Transitioning from gas to electric in Council buildings Two gas cooktop stoves were replaced with electric induction cooktops and 26 gas hot water systems were replaced with electric equivalents in 17 Council operated buildings. These works will save an estimated 18 tonnes of CO₂e per year. In 2023/24, consultants were engaged to conduct feasibility studies at two large gas using buildings to transition to electric. Future plans are being scoped for replacing gas boilers with electric heat pumps in three of Council's large gas using facilities from 2024/25.
- Sustainable Procurement Council has continued to improve its procurement practices and requirements
 for large service provider contractors. Choosing products based on their social and environmental
 credentials reduces Council's emissions and also demonstrates leadership to make changes in the market.
 Council's Procurement Policy includes evaluation criteria for social and environmental credentials.
 Council's procurement procedures strong step forward for sustainability during 2023/24 by de-coupling
 upfront cost of purchases from direct evaluation. This tends to favour the procurement of better long-term,
 i.e. more sustainable, options in Council's procurement decisions.

5.EMISSIONS SUMMARY

Emissions over time

	Emissions since base year						
Total tCO ₂ -e (without uplift) Total tCO ₂ -e (with uplift)							
Base year:	2018 - 19	13,316	13,320				
Year 1:	2019 – 20	10,853	10,857				
Year 2:	2020 – 21	12,049	12,053				
Year 3:	2021 - 22	5,661	5,723				
Year 4:	2022 - 23	7,304	7,385				
Year 5:	2023 - 24	9,494	9,494				

Significant changes in emissions

Significant changes in emissions								
Emission source	Previous year emissions (t CO ₂ -e)	Current year emissions (t CO ₂ -e)	Reason for change					
Asphalt (standard hot mix)	596.88	1,464.49	2023-24 is the first year that asphalt from new Council building projects and Council maintenance teams has been included. Previous years inventory only included asphalt from road renewals.					
Natural Gas VIC (metro) (GJ)	2,039.60	2,433.82	In 2023-24, Ascot Vale Leisure Centre, a Council facility that was previously separately certified carbon neutral under Belgravia Leisure Unit Trust, is now included in Council's emissions boundary and therefore in this 2023-24 inventory.					

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

N/A

Emissions summary

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

Emission category	Scope 1 emissions (tCO ₂ -e)	Scope 2 emissions (tCO ₂ -e)	Scope 3 emissions (tCO ₂ -e)	Total emissions (t CO ₂ -e)
Accommodation and facilities	0.00	0.00	0.70	0.70
Construction materials and services	0.00	0.00	2177.67	2177.67
Electricity	0.00	0.00	0.00	0.00
Office equipment and supplies	0.00	0.00	19.67	19.67
Postage, courier and freight	0.00	0.00	48.10	48.10
Professional services	0.00	0.00	39.13	39.13
Refrigerants	95.75	0.00	0.00	95.75
Stationary energy (gaseous fuels)	2,258.50	0.00	175.32	2,433.82
Stationary energy (liquid fuels)	3.21	0.00	2.06	5.27
Transport (air)	0.00	0.00	1.27	1.27
Transport (land and sea)	2,217.73	0.00	546.80	2,764.53
Waste	0.00	0.00	1,052.83	1,052.83
Water	0.00	0.00	743.46	743.46
Working from home	0.00	0.00	111.60	111.60
Grand Total	4,575.19	0.00	4,918.61	9,493.80

Uplift factors

N/A

An uplift factor is an upwards adjustment to the total carbon inventory to account for relevant emissions that cannot be reasonably quantified or estimated. This conservative accounting approach helps ensure the integrity of the carbon neutral claim.

6.CARBON OFFSETS

Eligible offsets retirement summary

Offsets retired for Climate Active certification

Type of offset unit	Quantity used for this reporting period	Percentage of total units used
Verified Carbon Units (VCUs)	9,494	100.00%

Project name	Type of offset unit	Registry	Date retired	Serial number	Vintage	Total quantity retired	Quantity used in previous reporting periods	Quantity banked for future reporting periods	Quantity used for this reporting period	Percentage of total used this reporting period
Karnataka Pavagada-II Solar Project by Avaada (150 MW)	VCU	Verra Registry	12/12/2024	13415-500881040- 500885582-VCS-VCU- 1491-VER-IN-1-2017- 08112019-31122019-0	2019	4543	0	0	4543	47.85%
Karnataka Pavagada-II Solar Project by Avaada (150 MW)	VCU	Verra Registry	12/12/2024	13417-501019853- 501035773-VCS-VCU- 1491-VER-IN-1-2017- 01112020-31122020-0	2020	15921	0	10970	4951	52.15%
Karnataka Pavagada-II Solar Project by Avaada (150 MW)	VCU	Verra Registry	12/12/2024	13414-500790904- 500797298-VCS-VCU- 1491-VER-IN-1-2017- 01012020-31102020-0	2020	6395	0	6395	0	0.00%

Co-benefits

The project comprises a total of 150 MW grid connected solar power plants in Pavagada Solar Park, in the state of Karnataka (India). This renewable electricity is connected to the Southern regional electricity grid of India, via a Power Purchase Agreement with the Bangalore Electricity Supply Company Limited (BESCOM).

The project avoids an estimated over 300,000t of carbon emissions per year in a region where the business as usual is thermal coal generation. The project provides sustainable development contributions, including supporting the following United Nations Sustainable Development Goals (SDGs):

SDG 1 - No Poverty

SDG 4 - Quality Education

SDG 5 - Gender Equality

SDG 6 - Clean Water and Sanitation

SDG13 - Climate Action

This project has also contributed to the creation of local jobs.

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.

1. Large-scale Generation certificates (LGCs)*

8,148

^{*} 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)
Murra Warra Wind Farm Stage 2 - VIC	VIC, Australia	LGC	REC Registry	23/2/2024	WD00VC46	330217- 333518	2023	Wind	3,302
Murra Warra Wind Farm Stage 2 - VIC	VIC, Australia	LGC	REC Registry	8/8/2024	WD00VC46	414626- 419471	2023	Wind	4,846
Total LGCs surrendered this report and used in this report							8,148		

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	Activity Data (kWh)	Emissions	Renewable
market Basea Approach	Activity Duta (KVVII)	(kg CO ₂ -e)	Percentage of total
Behind the meter consumption of electricity generated	480,029	0	5%
Total non-grid electricity	480,029	0	5%
LGC purchased and retired (kWh) (including PPAs)	8,148,000	0	84%
GreenPower	0	0	0%
Climate Active certified - Precinct/Building (voluntary renewables)	0	0	0%
Climate Active certified - Precinct/Building (LRET)	0	0	0%
Climate Active certified - Precinct/Building jurisdictional renewables (LGCs surrendered)	0	0	0%
Climate Active certified - Electricity products (voluntary renewables)	0	0	0%
Climate Active certified - Electricity products (LRET)	0	0	0%
Climate Active certified - 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)	1,726,438	0	18%
Residual electricity	-652,013	-593,332	0%
Total renewable electricity (grid + non grid)	10,354,467	0	107%
Total grid electricity	9,222,425	0	102%
Total electricity (grid + non grid)	9,702,454	0	107%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	-652,013	-593,332	
Scope 2	-580,363	-528,130	
Scope 3 (includes T&D emissions from consumption under operational control)	-71,650	-65,201	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	106.72%
Mandatory	17.79%
Voluntary	83.98%
Behind the meter	4.95%
Residual scope 2 emissions (t CO ₂ -e)	-528.13
Residual scope 3 emissions (t CO ₂ -e)	-65.20
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 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 (kgCO ₂ -e)	Scope 3 Emissions (kgCO ₂ -e)	(kWh)	Scope 3 Emissions (kgCO ₂ -e)		
VIC	9,222,425	9,222,425	7,285,716	645,570	0	0		
Grid electricity (scope 2 and 3)	9,222,425	9,222,425	7,285,716	645,570	0	0		
VIC	480,029	480,029	0	0				
Non-grid electricity (behind the meter)	480,029	480,029	0	0				
Total electricity (grid + non grid)	9,702,454							

Residual scope 2 emissions (t CO ₂ -e)	7,285.72
Residual scope 3 emissions (t CO ₂ -e)	645.57
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	7,285.72
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	645.57
Total emissions liability (t CO ₂ -e)	7,931.29

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 electricity 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 <u>one</u> of the following reasons:

- 1. <u>Immaterial</u> <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. <u>Data unavailable</u> 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			

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:

- <u>Size</u> The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions.
- 2. <u>Influence</u> 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.
- 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
Waste generated by the community (residents and businesses)	Y	N	N	N	N	Size: Community waste to landfill could be of the order of 50,000 to 100,000 t-CO ₂ -e, which is large compared to the total emissions from Council's operations. Influence: Council has limited ability to influence on the emissions from this source, including what community dispose of to landfill, nor by shifting to a different lower-emissions supplier for our business. 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. Since Council does not own or operate any landfill facilities, Council does not directly carry the associated risk. Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business. Outsourcing: Council has not previously included this activity within its emissions boundary as it does not have operational control, except for a small amount of community waste collected through public litter bins, and comparable organisations do not typically undertake this activity within their boundary.
Employee commuting	Y	N	N	N	N	Size: Unknown but could potentially be significant compared to the total emissions from Council's operations. Influence: On balance, Council does not have direct influence on the emissions from this source, including how staff travel to work nor how far they travel. 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. Council operations do not carry the risk associated with staffs' chosen mode of transport to work, distance travelled or emissions generated. Stakeholders: Key stakeholders, including the public, are unlikely to consider staff commute a relevant source of emissions for our business. Outsourcing: Council has not previously included this activity within its emissions boundary as it does not have operational control.

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Contractor's corporate emissions	Y	N	N	N	N	Size: Major contractor emissions sources are counted within the emissions boundary (fuel used by private waste collection services). Cumulative corporate emissions from smaller contractors could be significant, noting accurate estimation would be exceedingly onerous. Influence: Council preferences suppliers who are certified carbon neutral but beyond this has limited ability to influence the emissions from this source. On balance, Council is not able to exert direct influence. Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source. The source could conceivably create supply chain risks, in the short term most likely through adverse public interest. However, on balance, this risk is currently considered to be low. Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business, Outsourcing: Council has not previously included this activity within its emissions boundary as it does not have operational control and comparable organisations do not typically undertake this activity within their boundary.
Council owned facilities under lease where leasee has full operational control in delivering non-Council services and pays the utility bills	N	N	N	N	N	Size: The emissions source is likely to be small compared to the total emissions. Influence: Council has limited ability 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. Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business, noting that in many cases these are commercial tenancies. Outsourcing: Council has not previously included this activity within its emissions boundary as it does not have operational control and comparable organisations do not typically undertake this activity within their boundary.

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Outdoor events on Council land	N	Y	N	N	N	Size: The emissions source is likely to be small compared to the total emissions. Influence: For events run by Council, Council operations do have significant influence on the emissions from this source and have policies and procedures to reduce emissions. There is limited influence over events run by others with Council permission Council has limited ability to influence the emissions from this source. Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source 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 business, particularly for events not run by Council. Outsourcing: Council has not previously included this activity within its emissions boundary as it does not have operational control for events it does not run.
Stationery (excluding paper)	N	N	N	N	N	Size: The emissions source is likely to be small compared to the total emissions. Influence: Council does 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 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 business. Outsourcing: Council has not previously included this activity within its emissions boundary and comparable organisations do not typically undertake this activity within their boundary.

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