PUBLIC DISCLOSURE STATEMENT

CITY OF WHITTLESEA

ORGANISATION CERTIFICATION
FY 2024-25 ARREARS REPORT

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	City of Whittlesea
REPORTING PERIOD	Financial Year 1 July 2024 – 30 June 2025 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.* Tom Walker
	Tom Walker Sustainable Organisation Officer 20 April 2026

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

Version 10.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	17,785 tCO_2-e
CARBON OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	100%
CARBON ACCOUNT	Prepared by: City of Whittlesea
TECHNICAL ASSESSMENT	20 April 2026 Ironbark Sustainability Next technical assessment due: FY 2028 report
THIRD PARTY VALIDATION	Type 1 15 April 2026 KREA Consulting Pty Ltd

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2.CERTIFICATION INFORMATION

The City of Whittlesea is undertaking Climate Active certification for FY2024-2025.

This organisation certification is for the business operations of City of Whittlesea, ABN 72 431 091 058, including the subsidiaries listed in the table below. This includes emissions from Council's operations as determined by the relevancy test.

Council has no international operations or Climate Active products or services. This certification does not cover community emissions from the municipality, only emissions related to the provision of Council services are within the scope of the certification.

This includes utilities for Council managed facilities (electricity, water, gas), fuel for Council vehicles, fuel for Council contracted services, employee commute and working from home, construction and facility maintenance and waste for Council's operations.

This Public Disclosure Statement includes information for FY2024-25 reporting period.

Organisation description

The City of Whittlesea (ABN 72 431 091 058) is located on the lands of the Wurundjeri Willum Clan and Taungurung People, about 20 kilometres from the Melbourne city centre. It is one of Melbourne's largest municipalities, covering a land area of approximately 490 square kilometres, hosting a population of 253,204 people across 17 suburbs and 91,052 residential properties. The City of Whittlesea covers large established areas made up of Bundoora, Epping, Lalor, Mill Park and Thomastown, current growth areas of Mernda, Doreen, South Morang, Epping North and Wollert, and rural areas of Donnybrook and Whittlesea township and surrounds. Industrial areas include Epping and Thomastown. Significant future growth is projected for Wollert and Donnybrook, and Epping will be a major activity centre for the municipality.

Council's main operational facilities are the Civic Offices in South Morang and the Epping Depot. Other notable council facilities include:

- Thomastown Recreation and Aquatic Centre
- Mill Park Leisure
- Whittlesea Swim Centre
- Whittlesea Services Hub
- Wat djerring Animal Facility
- Plenty Rangers Arts and Convention Centre
- Whittlesea Depot
- Eight libraries facilities
- Seven neighbourhood houses
- 29 Community facilities (community halls and activity centres)

The City of Whittlesea is responsible for delivering more than 140 services under 26 service groups to our community, aligned under five strategic objectives (see below). The City of Whittlesea's organisational boundary approach is operational control.

City of Whittlesea's Whittlesea 2040 goals

The City of Whittlesea has no international operations. The operational control approach was used to determine organisational boundary.

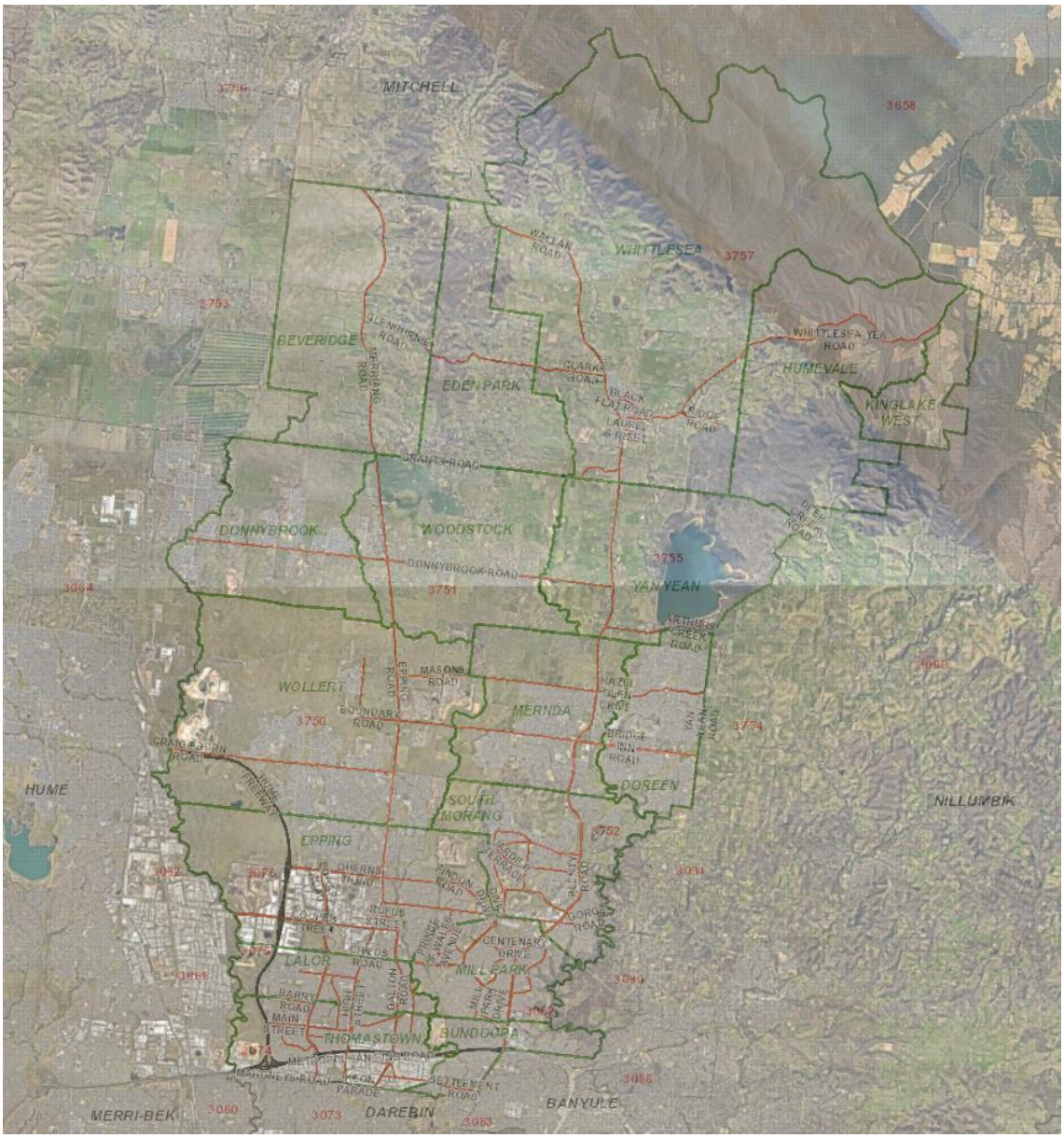
The following entities are excluded from this certification:

Legal entity name	ABN	ACN
Yarra Plenty Regional Library	**20 240 549 119**	**240 549 119**
National Growth Areas Alliance		

The Yarra Plenty Regional Library is a collaboration between the City of Whittlesea, the City of Banyule and the City of Nillumbik and is outside the operational control of the City of Whittlesea.

The National Growth Areas Alliance is an organisation Auspice by the City of Whittlesea and is outside the operational control of the City of Whittlesea.

Map overlayed satellite image of the City of Whittlesea:



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**. All stationary energy, fuels and electricity are deemed as relevant emissions and must be 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

- Climate Active carbon neutral products and services
- Construction materials and services (asphalt and bitumen)
- Electricity
- Food
- Horticulture and agriculture (plants and parks maintenance)
- ICT services and equipment
- Machinery and vehicles
- Office equipment and supplies (printing and stationary)
- Postage, courier and freight
- Products (uniforms and tyres)
- Professional services
- Refrigerants
- Stationary energy
- Transport (air)
- Transport (land and sea) (council fleet, waste collection contractor fleet)
- Waste (council operations)
- Water
- Working from home

Non-quantified

- Contractor fleet (non-waste collection)
- Contractor delivered construction

Outside emission boundary

Excluded

- Accommodation
- Community emissions
- Waste generated by community
- Leased facilities (council as lessor)

4.EMISSIONS REDUCTIONS

Emissions reduction strategy

The City of Whittlesea has several targets and is taking a variety of actions to reduce Greenhouse Gas Emissions. The guiding target is for municipal wide community emissions:

- By 2036, the City of Whittlesea is a net zero emissions municipality, and our communities, businesses, and environments are resilient to the changing climate. Our transition to net zero and climate resilience is collaborative, inclusive, and equitable. (Climate Change Plan, 2022-2032)

Specifically for Council's corporate emissions and the boundary for emissions reporting, Council has the following targets:

- By 2032, Council will have reduced its corporate Scope 1 & 2 emissions by 65% and its Scope 3 emissions by 25% compared to 2023-24 (Sustainable Environment Action Plan).
- By 2036, Council will have reduced its corporate Scope 1 & 2 emissions by 95% compared to 2023-24 (internal operational target).

Council's Scope 1 & 2 emissions for 2023-24 were 4456.8 tonnes of CO_2 equivalent and total Scope 1, 2 & 3 emissions were 19845 tonnes of CO_2 equivalent.

City of Whittlesea's Climate Change Plan 2022-2032 outlines our role in minimising accountable Council emissions, and the steps we will take in continuing support towards the community in taking measurable actions to mitigate and adapt to the impacts of climate change from now and through to 2036.

Overarched by two pillar concepts – Net Zero Emissions and Climate Resilience, the Climate Change Plan enacts the following priorities as overall reduction efforts for Council:

1. 100 per cent renewable electricity (completed)
2. Energy efficiency in Council buildings and public lighting (ongoing, to complete by 2030)
3. Climate Active Certification (to complete by 2026)
4. Zero emissions Council fleet and plant (underway, to complete by 2032)
5. Electrification of Council buildings (underway, to complete by 2036)

Key areas prioritised to achieve corporate emission goals include:

- Reduction of stationary energy emissions by electrification of small gas sites by 2030
- Elimination of stationary energy emissions by plans to electrification of large gas sites by 2036
- Reduction of transport energy emissions by the transition of Council's fleet to electric by 2032
- Reduction of construction emissions through the incremental and ongoing work of Council's Sustainable Technology Panel
- Reduction of waste emissions through the development of an organisational low waste policy by 2026

Council's Sustainable Environment Strategy Action Plan 2026-28 includes the following actions to be completed by June 30 2028:

- Transition the City of Whittlesea's light fleet to zero emissions and trial zero emissions heavy fleet with the aim to transition all light fleet and available heavy fleet by 2032 (reducing transport energy emissions)
- Commence transition of the Whittlesea Swim Centre to all electric, reducing emissions and lowering power costs at the centre (reduction stationary energy emissions).
- Identify priority capital works projects for assessment of embodied carbon and lifecycle costing in the design phases, in order to reduce the environmental impact of Council projects, support healthy communities, and encourage innovation in construction methods and material sourcing (reducing construction emissions).
- Increase the use of recycled materials in council and developer delivered infrastructure projects (reduction construction emissions).
- Continue removal of gas from small council facility buildings including kindergartens, halls, and community houses, and continue to reduce electricity use through energy efficiency works (reduction stationary energy emissions).
- Review and update feasibility study on the potential of Virtual Power Plants with the aim of developing a business case for optimising efficiency of Council's Solar PV system (reducing stationary energy emissions).
- Deliver a feasibility study to develop local carbon drawdown opportunities with partners including the Northern Alliance of Greenhouse Action (improving quality of offsetting).

Ongoing monitoring and reassessment of the goals within these action plans will ensure the City of Whittlesea' progression to net zero by 2036 – aiming to reduce overall emissions each year in a wide array of scopes and focus areas.

The Climate Change Plan is one of the six long term plans that underpin the Sustainable Environment Strategy 2022-2032. Related plans include:

- Whittlesea 2040
- Rethinking Waste Plan 2021-2030
- Greening Whittlesea – City Forest Strategy 2020-2040

5.EMISSIONS SUMMARY

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

Certified brand name	Product/Service/Building/Precinct used
N/A	N/A

Emissions summary

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

	Sum of Scope 1 emissions (tCO2-e)	Sum of Scope 2 emissions (tCO2-e)	Sum of Scope 3 emissions (tCO2-e)	Sum of Total emissions (t CO2-e)
Climate Active products and services	0.00	0.00	0.00	0.00
Construction materials and services	0.00	0.00	2077.90	2077.90
Electricity	0.00	0.00	0.00	0.00
Food	0.00	0.00	127.90	127.90
Horticulture and agriculture	0.00	0.00	350.98	350.98
ICT services and equipment	0.00	0.00	935.93	935.93
Machinery and vehicles	0.00	0.00	768.44	768.44
Office equipment and supplies	0.00	0.00	74.72	74.72
Postage, courier and freight	0.00	0.00	147.99	147.99
Products	0.00	0.00	41.37	41.37
Professional services	0.00	0.00	838.62	838.62
Refrigerants	54.54	0.00	0.00	54.54
Stationary energy (gaseous fuels)	2,298.39	0.00	178.41	2476.80
Stationary energy (liquid fuels)	0.00	0.00	0.00	0.00
Stationary energy (solid fuels)	0.00	0.00	0.00	0.00
Transport (air)	0.00	0.00	8.14	8.14
Transport (land and sea)	1,155.24	0.00	4143.02	5298.27
Waste	518.91	0.00	524.71	1043.61
Water	0.00	0.00	736.47	736.47
Working from home	0.00	0.00	361.93	361.93
Grand Total	**4,027.07**	**0.00**	**11316.52**	**15343.59**

Figures may not sum to total due to rounding.

Uplift factors

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.

Reason for uplift factor	**tCO_2-e**
Non-waste collection contractor fuel use	600.00
Contractor delivered construction	1841.23
Total of all uplift factors (tCO_2-e)	2441.23
Total emissions footprint to offset (tCO_2-e) *(total emissions from summary table + total of all uplift factors)*	**17,785**

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)	17,785	100%

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
Jilin Tongyu Tongfa Wind Power Project	VCU	Verra Registry	4/08/2025	14452-595696270-595707102-VCS-VCU-208-VER-CN-1-276-01012017-05122017-0	2017	10833	0	0	10833	60.91%
CECEP Gansu Yumen Changma Daba North Wind Farm Project	VCU	Verra Registry	16/04/2026	7726-423907180-423907239-VCU-034-APX-CN-1-1940-01012019-30062019-0	2019	60	0	0	60	0.34%
CECEP Gansu Yumen Changma Daba North Wind Farm Project	VCU	Verra Registry	16/04/2026	7726-423920395-423920406-VCU-034-APX-CN-1-1940-01012019-30062019-0	2019	12	0	0	12	0.07%

CECEP Gansu Yumen Changma Daba North Wind Farm Project	VCU	Verra Registry	16/04/2026	7726-423919930-423920204-VCU-034-APX-CN-1-1940-01012019-30062019-0	2019	275	0	0	275	1.55%
CECEP Gansu Yumen Changma Daba North Wind Farm Project	VCU	Verra Registry	16/04/2026	7726-423920205-423920394-VCU-034-APX-CN-1-1940-01012019-30062019-0	2019	190	0	0	190	1.07%
CECEP Gansu Yumen Changma Daba North Wind Farm Project	VCU	Verra Registry	16/04/2026	7726-423907240-423907549-VCU-034-APX-CN-1-1940-01012019-30062019-0	2019	310	0	0	310	1.74%
CECEP Gansu Yumen Changma Daba North Wind Farm Project	VCU	Verra Registry	16/04/2026	7726-423914025-423914059-VCU-034-APX-CN-1-1940-01012019-30062019-0	2019	35	0	0	35	0.20%
CECEP Gansu Yumen Changma Daba North Wind Farm Project	VCU	Verra Registry	16/04/2026	7726-423919895-423919929-VCU-034-APX-CN-1-1940-01012019-30062019-0	2019	35	0	0	35	0.20%
CECEP Gansu Yumen Changma Daba North Wind Farm Project	VCU	Verra Registry	16/04/2026	7726-423919145-423919179-VCU-034-APX-CN-1-1940-01012019-30062019-0	2019	35	0	0	35	0.20%
CECEP Gansu Yumen Changma Daba North Wind Farm Project	VCU	Verra Registry	16/04/2026	7726-423919120-423919144-VCU-034-APX-CN-1-1940-01012019-30062019-0	2019	25	0	0	25	0.14%

CECEP Gansu Yumen Changma Daba North Wind Farm Project	VCU	Verra Registry	16/04/2026	7726-423907550-423907739-VCU-034-APX-CN-1-1940-01012019-30062019-0	2019	190	0	0	190	1.07%
CECEP Gansu Yumen Changma Daba North Wind Farm Project	VCU	Verra Registry	16/04/2026	7726-423919835-423919894-VCU-034-APX-CN-1-1940-01012019-30062019-0	2019	60	0	0	60	0.34%
CECEP Gansu Yumen Changma Daba North Wind Farm Project	VCU	Verra Registry	16/04/2026	7726-423914060-423914084-VCU-034-APX-CN-1-1940-01012019-30062019-0	2019	25	0	0	25	0.14%
Ningxia Xiangshan Wind Farm Project	VCU	Verra Registry	16/04/2026	7621-412756245-412757244-VCU-034-APX-CN-1-1867-15042017-31122017-0	2017	1000	0	0	1000	5.62%
Ningxia Xiangshan Wind Farm Project	VCU	Verra Registry	16/04/2026	7621-412773452-412775451-VCU-034-APX-CN-1-1867-15042017-31122017-0	2017	2000	0	0	2000	11.25%
16.45 MW bundled grid connected renewable energy project in Tamil Nadu, India	VCU	Verra Registry	16/04/2026	14620-612899659-612900358-VCS-VCU-291-VER-IN-1-678-01012016-27032016-0	2016	700	0	0	700	3.94%
Datong River Zhuchaxia Hydropower Station	VCU	Verra Registry	16/04/2026	12329-402791049-402793048-VCS-VCU-264-VER-CN-1-817-01012016-31122016-0	2016	2000	0	0	2000	11.25%

CECEP Gansu Yumen Changma Daba North Wind Farm	VCU	Verra Registry	16/04/2026	7726-423920407-423920454-VCU-034-APX-CN-1-1940-01012019-30062019-0	2019	48	0	48	0	0.00%
Ningxia Xiangshan Wind Farm Project	VCU	Verra Registry	16/04/2026	7621-412757245-412758246-VCU-034-APX-CN-1-1867-15042017-31122017-0	2017	1002	0	1002	0	0.00%
Ningxia Xiangshan Wind Farm Project	VCU	Verra Registry	16/04/2026	7621-412767454-412768451-VCU-034-APX-CN-1-1867-15042017-31122017-0	2017	998	0	998	0	0.00%
Wind Grouped project by Hero Future Energies Private Limited (EKIESL-VCS-Aug-16-03)	VCU	Verra Registry	16/04/2026	9209-74571432-74574431-VCS-VCU-814-VER-IN-1-1582-01012020-31072020-0	2020	3000	0	3000	0	0.00%
					Offset Totals:	**22833**	**0**	**5048**	**17785**	**100%**

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)*	12,702

* 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, Australia	LCG	REC Registry	08 August 2024	WD00VC46	408116-413407	2023	Wind	1450[1]
Dundonnell Wind Farm	VIC, Australia	LGC	REC Registry	14 Mar 2024	WD00VC37	541600-546474	2024	Wind	4875
Murra Warra Wind Farm Stage 2	VIC, Australia	LGC	REC Registry	21 Aug 2025	WD00VC46	92520-98896	2025	Wind	6377
								Total LGCs surrendered this report and used in this report	**12,702**

[1] This includes two components:

- 1441 LCGs carried forward adjustment as the PPA changed mandatory retirement periods from a calendar year basis to 6-monthly. The changeover meant that voluntary and mandatory retirements need to be substituted between the two periods:
  - Jan-Jun 2024: 1441 too many voluntary LGC retirements and 1441 too few LGC retirements
  - Jul-Dec 2024: 1441 too few voluntary LGC retirements and 1441 too many LGC retirements

  This carry forward moves accounting for the retirements for the voluntary and mandatory retirements into their correct periods.
- 9 LCGs due to the previous year's revised data adjustment as advised by electricity retailer.

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 renewable electricity generated	1,810,000	0	11%
Total non-grid renewable electricity	**1,810,000**	**0**	**11%**
LGC purchased and retired (kWh) (including PPAs)	12,702,000	0	78%
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)	2,631,819	0	16%
Residual electricity	-869,299	-799,755	0%
Total renewable electricity (grid + non grid)	**17,143,819**	**0**	**105%**
Total grid electricity	**14,464,520**	**0**	**94%**
Total electricity (grid + non grid)	**16,274,520**	**0**	**105%**
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	**-869,299**	**-799,755**	
Scope 2	-765,361	-704,132	
Scope 3 (includes T&D emissions from consumption under operational control)	-103,938	-95,623	
Residual electricity consumption not under operational control	**0**	**0**	
Scope 3	0	0	

Total renewables (grid and non-grid)	**105.34%**
Mandatory	**16.17%**
Voluntary	**78.05%**
Behind the meter	**11.12%**
Residual scope 2 emissions (t CO_2-e)	**-704.13**
Residual scope 3 emissions (t CO_2-e)	**-95.62**
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)**
VIC	14,464,520	14,464,520	11,137,681	1,301,807	0	0
Grid electricity (scope 2 and 3)	**14,464,520**	**14,464,520**	**11,137,681**	**1,301,807**	**0**	**0**
VIC	1,810,000	1,810,000	0	0		
Non-grid electricity (behind the meter)	**1,810,000**	**1,810,000**	**0**	**0**		
Total electricity (grid + non grid)	**16,274,520**					

Residual scope 2 emissions (t CO_2-e)	**11,137.68**
Residual scope 3 emissions (t CO_2-e)	**1,301.81**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**11,137.68**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**1,301.81**
Total emissions liability	**12,439.49**

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 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
Contractor fleet (non-waste collection)	Data unavailable
Construction materials and services (contractor delivered)	Data unavailable

Data management plan for non-quantified sources

The data management plan below outlines how more rigorous quantification can be achieved for material (greater than 1%) non-quantified emission sources.

Relevant non-quantified emission sources	Justification reason
Contractor fleet (non-waste collection)	Requirements for contractors to provide fuel use reporting on an annual basis are being built into new contractor specifications as tenders are being renewed.
Construction materials and services (contractor delivered)	Initial work in estimating embodied emissions from Council projects is underway and an embodied emissions project plan is being developed.

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
Accommodation	N	N	N	N	N	**Size:** Accommodation are not a large emissions source, emissions likely to be less than 400 tonnes (10% of electricity, stationary energy and fuel emissions). **Influence:** Council does not have potential to influence accommodation emissions as emissions data from individual accommodation providers is difficult to access and use to inform decision making **Risk:** There are no specific climate risks associated emissions from accommodation to Council, including regulatory, supply chain or public interest. **Stakeholders:** Council's stakeholders, including community members, do not see accommodation for staff travel as a relevant source of emissions for Council **Outsourcing:** Accommodation is not a service Council has provided or one that other peer Council's generally provide and is not an outsourcing risk.
Community emissions	Y	N	N	N	N	**Size:** Community emissions are significantly larger than Council's electricity, stationary energy and fuel emissions. **Influence:** Community emissions are emissions that occur within the municipality. As these can be produced by any actor, Council has no ability to materially influence them **Risk:** The broad nature of this emission source has no specific greenhouse gas risk exposure, as a broad emission source it contributes broadly to general climate risk. **Stakeholders:** Stakeholders, including community members, do not see Council as having control over community emissions. The stakeholder view is that the people who produces them (business, resident, visitor) are responsible for their contribution to community emissions. Council is reporting on its corporate emissions as the emissions relevant to it. **Outsourcing:** These emissions have not occurred as part of Council or other councils' services and therefore are not outsourced emissions, they are produced in the region of the Council.

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Community waste	Y	N	N	N	N	**Size:** Community waste emissions are likely to be similar to Council's electricity, stationary energy and fuel emissions, and likely to be greater than 400 tonnes (10% of electricity, stationary energy and fuel emissions). **Influence:** Council does not have control over the generation of community waste, it is generated by residents, businesses and visitors to the municipality. Council has not direct control over how the waste is created or how people choose to dispose of it. **Risk:** There are no specific climate risks from emissions related community waste that Council needs to account for, including regulatory, supply chain or public interest. **Stakeholders:** Stakeholders and community members do not see Council as responsible for generating or disposing of community waste and the related emissions. Responsibility is seen to sit with the actors generating the waste. **Outsourcing:** The generation of community waste is not something that Council has previously done or other Councils do. **Note:** • Emissions from waste generated through Council's operation is relevant and captured through the Waste (council operations) emission source. • Emissions from waste collection services that Council operations is relevant and captured through the Transport (land and sea) emission source
Leased facilities (council as lessor)	N	Y	N	N	N	**Size:** Leased facilities are not a large emissions source, emissions likely to be less than 400 tonnes (10% of electricity, stationary energy and fuel emissions). **Influence:** Council has some influence over the long term through how it sets leases and upgrades facilities. **Risk:** Council has not no specific climate risks associated emissions from leased facilities as they do not contribute meaningfully to Council climate risk, including regulatory, supply chain or public interest. **Stakeholders:** Stakeholders do not see Council as responsible for leased facilities emissions, responsibility is seen to sit with the lease holder/building operator. **Outsourcing:** Emissions form leased facilities are not outsourcing of Council work as Council hands over operational responsibility for the building to the lease holder, who is responsible for any emissions related to the use of the leased facility.

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