PUBLIC DISCLOSURE STATEMENT

BRISBANE CITY COUNCIL

ORGANISATION CERTIFICATION
FY2022-23

Australian Government

Climate Active
Public Disclosure Statement

Dedicated to a better Brisbane

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	Brisbane City Council
REPORTING PERIOD	1 July 2022 – 30 June 2023 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.*
	Colin Jensen Chief Executive Officer Date:  29/11/2023

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

Version August 2023.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	665,491 tCO_2-e
OFFSETS USED	5% ACCUs, 95% VCUs
RENEWABLE ELECTRICITY	100%
CARBON ACCOUNT	Prepared by Brisbane City Council
TECHNICAL ASSESSMENT	2 December 2022 (FY2021-22) Point Advisory Next technical assessment due: FY2024-25

Contents

2.CARBON NEUTRAL INFORMATION

Description of certification

Carbon neutral certification is for the business operations of Brisbane City Council (Council), ABN 72 002 765 795, and its subsidiaries.

Council achieved carbon neutrality for its operations in 2017 and obtained certification of its carbon neutral status under the Climate Active program in February 2018. This 2022-23 Public Disclosure Statement (2022-23 PDS) is Council's seventh annual report under the program and provides an update on progress made in 2022-23. It outlines the 2022-23 Carbon Account, changes from the 2016-17 base year, recently implemented emissions reduction measures and details of the annual offset reconciliation.

Organisation description

Located in South East Queensland, Council is Australia's largest local government authority in terms of both population and budget. Spanning a geographic area of 1,342 square kilometres, Council provides a broad array of local government services for the city's 1.28 million residents, has an annual budget (operating and capital) in the order of $3.9 billion and manages infrastructure and assets valued at $35.9 billion.

In 2022-23, Council provided the following services:

- land use planning and development assessment
- transport network development and maintenance, including investment in new sustainable transport infrastructure such as the all-electric Brisbane Metro and Green Bridges Program
- operation of public transport services, including one of the largest bus fleets in Australia and the iconic CityCats and city ferry network
- waste management services, including operation of a landfill facility
- provision of on and off-street parking services
- development and maintenance of urban parks
- provision and management of arts and cultural facilities and events
- provision and maintenance of libraries, community halls and sports and recreational facilities
- street cleaning and graffiti removal
- animal management
- vaccination services
- mosquito and pest control and vegetation management
- disaster response and recovery from the 2022 severe rain and flood event
- flood risk management
- biodiversity conservation
- provision of green community programs and events.

The infrastructure and assets managed by Council in 2022-23 included:

- 2,187 parks, comprising 10,043 hectares of natural areas and 6,805 hectares of urban parks
- 6,320 bus stops
- 27 community halls
- 4,999 kilometres of paths and walkways
- 93 wharves, jetties and pontoons
- 170 dog off-leash areas in parks
- 12 cemeteries and crematoria
- 34 libraries
- 8 cross river bridges
- 22 swimming pools
- 5,784 kilometres of road network
- 24 CityCat and 6 KittyCat ferries
- 1,268 buses
- 604 picnic grounds.

Council's organisational boundary has been defined in accordance with Section 2.3.1 of the *Climate Active Carbon Neutral Standard for Organisations* using an 'operational control' approach and includes all entities for which Council has the full authority to introduce or implement operating policies. These include Council's six operational divisions, the Resource Recovery Innovation Alliance (RRIA)[1] and seven wholly owned subsidiaries (see Diagram 1 below).

Diagram 1: Organisational boundary

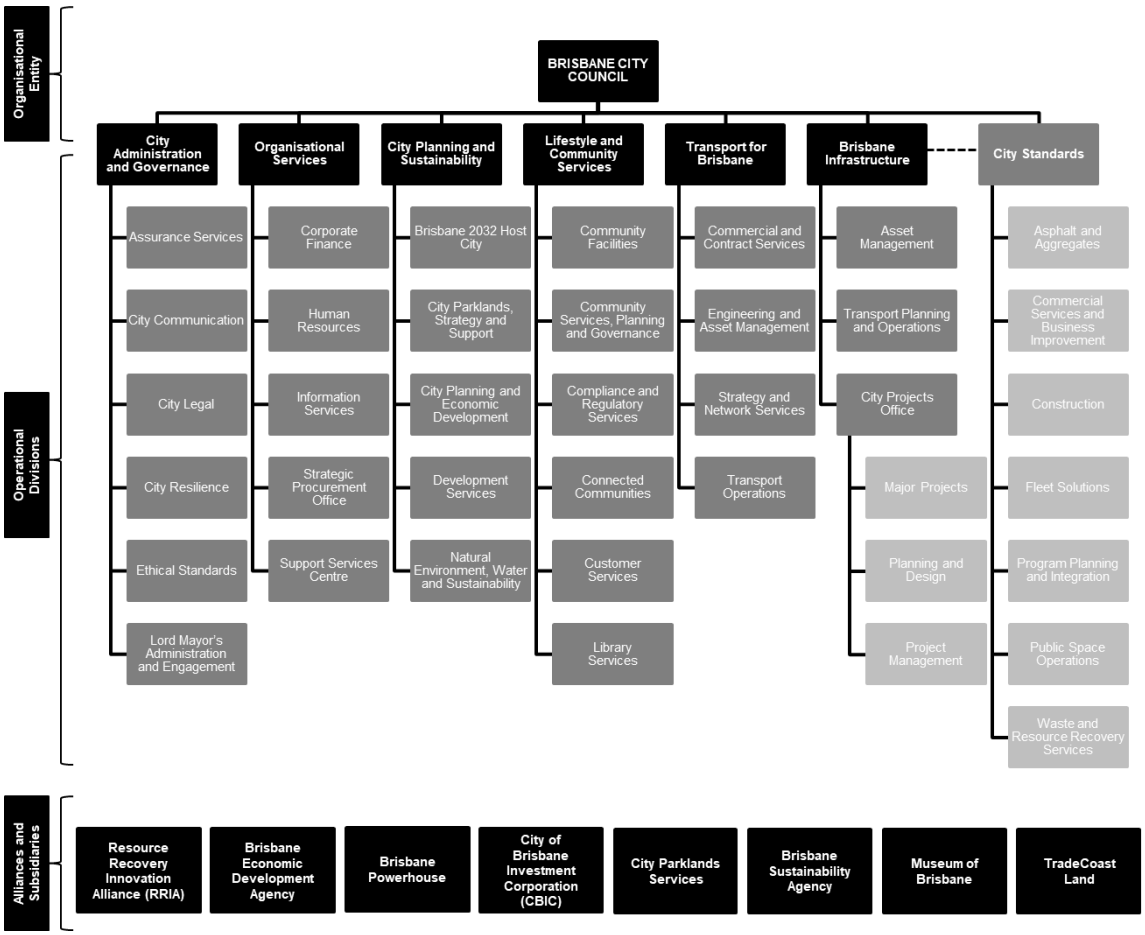


Table 1 provides details of the subsidiary entities included within this certification.

[1] The RRIA is an alliance arrangement between Council and a third-party contractor for the innovative and environmentally sustainable management of Council's resource recovery centres and Rochedale landfill facility. The alliance was previously known as the Brisbane Waste Innovation Alliance.

Table 1: Subsidiary entities included in the organisational boundary

Legal entity name	ABN	ACN
Brisbane Economic Development Agency Pty Ltd	86 094 633 262	N/A
Brisbane Powerhouse Pty Ltd	18 091 551 290	N/A
Brisbane Sustainability Agency Pty Ltd	29 099 480 010	N/A
City of Brisbane Investment Corporation (CBIC) Pty Ltd	95 066 022 455	N/A
City Parklands Services Pty Ltd	72 068 043 318	N/A
Museum of Brisbane Pty Ltd	39 152 165 789	N/A
TradeCoast Land Pty Ltd	15 111 428 212	N/A

In addition to the wholly owned subsidiaries, Council has part or shareholder interests in a number of other entities. However, as Council does not have operational control of these entities, they are excluded from the certification boundary. Details of these entities are provided in Table 2.

Table 2: Entities excluded from the organisational boundary

Legal entity name	ABN	ACN
Brisbane Bus Build	94 135 601 893	N/A
Brisbane Housing Company Ltd	75 101 263 834	N/A
Council of Mayors (SEQ) Pty Ltd	87 141 329 302	N/A
Major Brisbane Festivals	80 103 063 234	N/A
Queensland Urban Utilities	86 673 835 011	N/A
SEQ Regional Recreational Facilities	60 146 894 804	N/A

3.EMISSIONS BOUNDARY

Council's 2022-23 Carbon Account was prepared in accordance with the *Climate Active Carbon Neutral Standard for Organisations* and relevant national legislation and international standards. These include:

- *National Greenhouse and Energy Reporting (NGER) (Measurement) Determination 2008, Compilation No. 14, July 2022*
- *Greenhouse Gas (GHG) Protocol Corporate Accounting and Reporting Standard*, 2004
- *GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard*, 2011.

All direct emissions (scope 1) and indirect emissions from purchased electricity (scope 2) arising from the activities of the included entities have been identified and included within the emissions boundary. Other indirect supply chain emissions occurring as a result of the included entities' activities (scope 3) were considered by Council and have been included within the emissions boundary, where deemed to be relevant and material. There are no emissions generating activities associated with TradeCoast Land Pty Ltd.

The *GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard* was applied in the consideration of other scope 3 emissions sources. Council considered emissions from the 15 categories listed in Section 5.4 of the standard and sought to quantify emissions from all relevant sources. The following criteria were applied in determining the relevance of identified scope 3 emissions sources:

- the source is likely to be large relative to Council's fuel and electricity use
- the source has the potential to contribute to Council's greenhouse gas risk exposure
- the source is deemed to be relevant to key stakeholders
- Council has the potential to influence reductions from the source
- the source relates to emissions from outsourced activities previously performed in-house or activities outsourced by Council that are typically performed in-house by other local government authorities.

When assessing whether scope 3 emissions sources were large relative to Council's fuel and electricity use, a one percent threshold was applied.

Emissions of carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) and sulphur hexafluoride (SF_6) were considered in preparing Council's carbon account. All emissions are accounted for in tonnes of carbon dioxide equivalent (tCO_2-e). No PFC or SF_6 emissions were identified in 2022-23.

Emission sources inside and outside of Council's emissions boundary are categorised as follows:

- **Transport fuel use**: emissions from fuel combustion in Council-operated vehicles, including the public bus and ferry fleets
- **Buildings, facilities and streetlights**: emissions from energy use, air conditioning refrigerants and water use for buildings, facilities and streetlights under Council's operational control, as well as energy use for assets outside of Council's operational control, i.e. 600+ leased community facilities and 114,000 streetlights controlled by the electricity distribution network provider
- **Waste management**: emissions from operation of the city's landfill facility, waste generated at Council buildings and facilities, energy used in processing green waste and energy use by municipal waste transportation contractors
- **Construction**: embodied emissions in construction materials and emissions from energy use and waste generated as a result of contracted infrastructure, building and park construction services
- **Purchased goods and services**: embodied emissions in machinery, equipment, vehicles, and consumer goods purchased by Council, as well as contracted services
- **Other**: emissions from employee commuting and employees working from home.

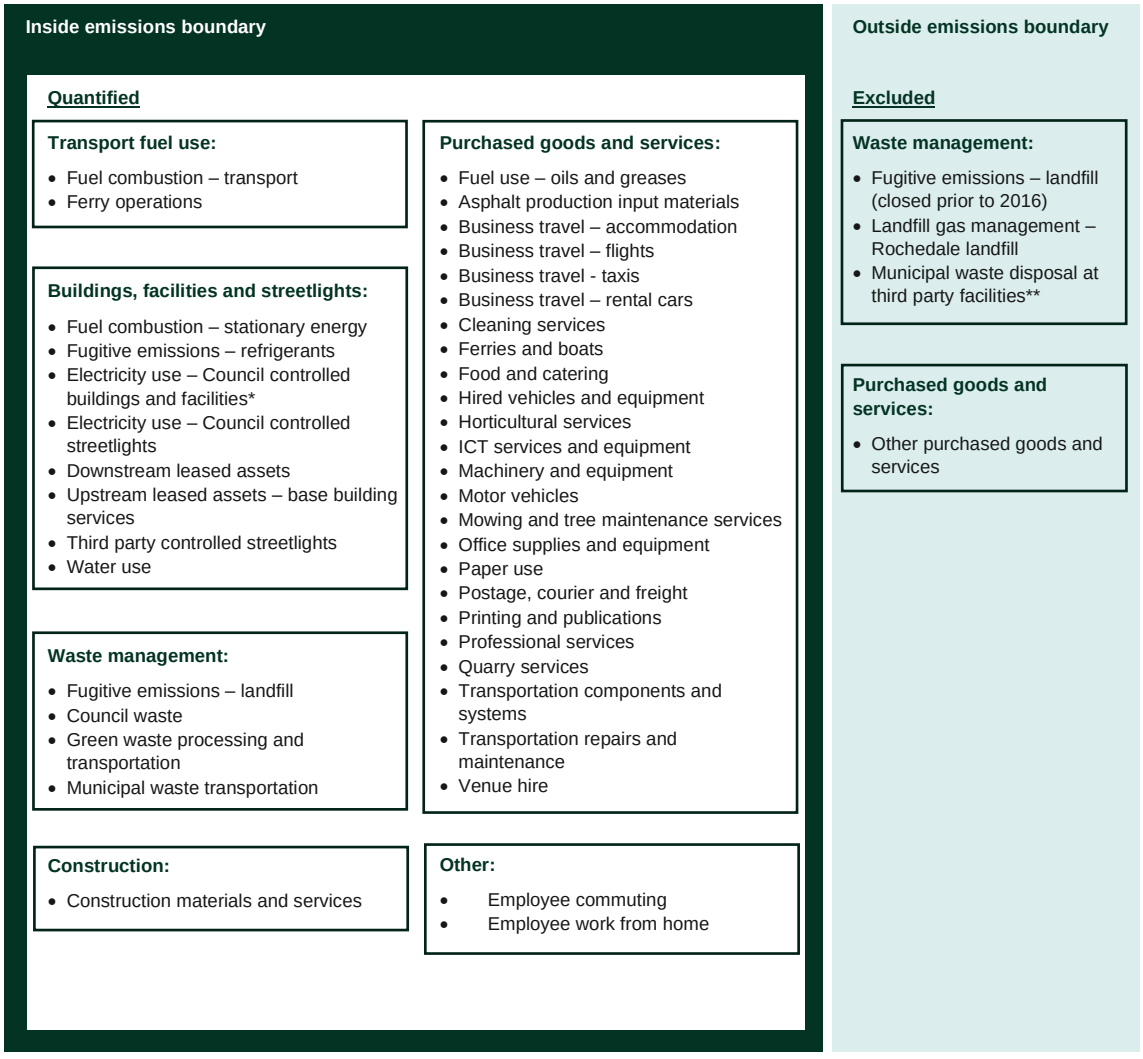
Inside the emissions boundary

All emission sources listed in the emissions boundary are included in Council's carbon neutral claim. **Quantified emissions** have been assessed as relevant and are quantified in the carbon account.

Outside the emissions boundary

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

Diagram 2: Emissions boundary



* Scope 2 electricity use, including at office buildings, depots and workshops used for Council operations, parks and other community spaces owned and maintained by Council and base building services at downstream leased assets (where relevant). Electricity used by tenants at leased facilities is included under downstream leased assets (scope 3).

** Includes kerbside collections and waste collected from street and park bins disposed of at third party operated facilities. Municipal waste disposal at Council's landfill facility is included under fugitive emissions – landfill.

4.EMISSIONS REDUCTIONS

Emissions reduction strategy

Council is contributing to global efforts to reduce greenhouse gas emissions and mitigate the impacts of climate change through its carbon neutral commitment. To ensure we play our part, Council is committed to reducing our operational carbon footprint by at least 30% on 2016-17 levels by 2031-32. In the longer term, Council is committed to achieving net zero emissions for our operations by 2050.

Council's *Emissions Reduction Strategy 2022-23 to 2027-28* outlines priority activities to be implemented over the next five years. Key areas of focus include:

1. **Transport fuel use**: ensuring all eligible passenger fleet are low or zero emission by 2028 and reaching agreement with the Queensland Government for all new and replacement buses to be zero emission from 2025 in line with *Queensland's Zero Emission Vehicle Strategy 2022-2032*

2. **Buildings, facilities and streetlights:** continuing to power Council-owned and operated assets with 100% renewable energy and working with landlords, tenants and the electricity distribution network provider to improve energy efficiency and switch to renewable energy for leased assets and streetlights outside of Council's operational control

3. **Waste management:** continuing to deliver community waste minimisation and diversion programs to reduce the volume of organic waste and recyclables going to landfill and identifying opportunities to minimise waste transportation distances by bringing innovative waste processing solutions closer to the Brisbane service area

4. **Construction**: working with service providers to identify and realise emission reduction opportunities in construction projects, including increased use of renewable energy and locally produced, recycled or other low emission materials

5. **Purchased goods and services:** embedding emission reduction objectives at all stages of the procurement lifecycle and working collaboratively with suppliers and contractors to identify and implement emission reduction measures

6. **Urban forest:** investigating best practice methods for measuring and accounting for carbon stored in Council-managed vegetation within our annual carbon footprint.

Council will continue to monitor annual progress and periodically review its emissions reduction commitments, with a view to increasing ambition over time, as new opportunities emerge.

Emissions reduction actions

Since achieving carbon neutral certification in 2016-17, Council has made significant progress in the delivery of energy efficiency and emissions reduction projects, including:

- working with the local electricity distribution network provider to upgrade more than 25,890 streetlights, including 70% of Council-controlled assets, to energy efficient LEDs
- installing over 3.2 megawatts (MW) of solar photovoltaic (PV) systems across 93 sites bringing total installed capacity to 3.47 MW at 105 sites in 2022-23
- including 32 electric vehicles and 84 hybrid vehicles in Council's passenger fleet
- ensuring all new buses meet leading Euro VI emission standards, exceeding the Australian Standard diesel emission standard by 80%
- purchasing four electric buses in preparation for the transition to a zero emission bus fleet, subsequent to successful trial on the all-electric City Loop
- diverting organic waste from landfill through a dedicated green waste collection service, the Love Food Hate Waste campaign and community composting hubs at 26 locations across the city
- utilising recycled asphalt to reduce requirements for bitumen and aggregate in asphalt production.

In addition, over the 18 years from 2003 to June 2023, Council purchased more than 1,158,000 megawatt hours (MWh) of electricity from renewable energy sources, reducing its greenhouse gas emissions by more than 1,117,000 tCO_2-e, and purchased and cancelled more than five million carbon offsets.

In 2022-23, Council implemented the following emissions reduction measures:

- purchased 43,435 MWh of electricity from renewable energy sources
- installed a total of 55 kilowatts (kW) of solar PV systems on two Council facilities
- installed a total of 137 kW of solar PV systems on six community leased facilities
- completed LED upgrades to 5,701 streetlights and at the Eagle Farm bus depot
- completed LED upgrades at 57 community leased facilities
- ongoing utilisation of recycled asphalt, reducing bitumen and aggregate used in asphalt production.

The table below provides a summary of the estimated annual emissions reductions achieved as a result of measures implemented in 2022-23[2].

Table 3: Emissions reduction actions

Scope	Emissions source	Action undertaken	Annual emissions reduction (tCO_2-e)
Buildings, facilities and streetlights			
2, 3	Electricity – Council controlled buildings and facilities	Purchased 8,390 MWh of accredited GreenPower and purchased and voluntarily surrendered 35,045 Large-scale Generation Certificates (LGCs)	41,480
2, 3	Electricity – Council controlled buildings and facilities	Installed 55 kW solar PV systems at two Council facilities	65
2,3	Electricity – Council controlled buildings and facilities	Upgraded lighting at the Eagle Farm bus depot to LEDs	38
3	Downstream leased assets	Upgraded lighting at 57 community leased facilities to LEDs	40
3	Downstream leased assets	Installed 137 kW solar PV systems at six community leased facilities	162
2, 3	Electricity – Council controlled streetlights Electricity – third party controlled streetlights	Upgraded 5,701 streetlights to LEDs	837
Purchased goods and services			
3	Asphalt production input materials	Utilised recycled asphalt, reducing bitumen and aggregate used in asphalt production	1,549
Total annual emissions reduction			**44,171**

In 2022-23, Council also participated in pilot testing of the new *GHG Protocol* Land Sector and Removals Guidance. This provided an understanding of how vegetation in Council's protected natural areas and extensive network of parks and street trees may be considered in our carbon account in the future and contribute to the achievement of our emission reduction targets. Initial findings indicated that new tree planting to meet Council's 40% natural habitat target could remove 5,000 to 20,000 tCO_2-e a year.

[2] Emissions savings from solar PV and energy efficiency projects have been calculated using a market-based approach. All estimates include full fuel cycle emissions, i.e. scope 2 emissions associated with grid electricity generation and scope 3 emissions associated with energy extraction, production and transportation (E,P&T).

5.EMISSIONS SUMMARY

Emissions over time

Table 4: Emissions since base year

Reporting period		Total emissions without uplift (tCO_2-e)	Total emissions with uplift (tCO_2-e)
Base year/year 1:	2016-17	623,695*	N/A
Year 2:	2017-18	635,352	N/A
Year 3:	2018-19	589,615	N/A
Year 4:	2019-20	596,882	N/A
Year 5:	2020-21	520,075	N/A
Year 6:	2021-22	574,453	N/A
Year 7:	2022-23	665,491	N/A

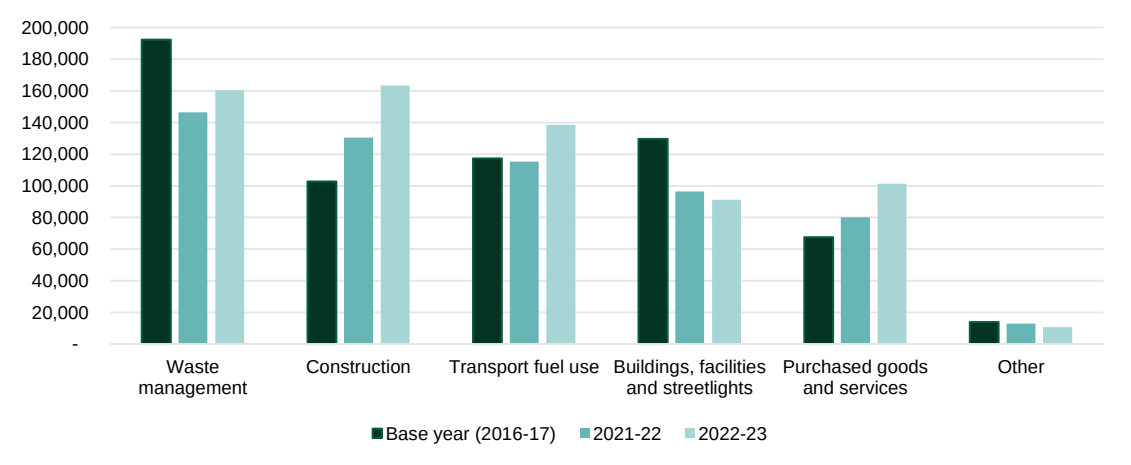
*Base year emissions were re-calculated in 2021-22 to reflect improvements in data and changes in emission estimation methodologies.

Over the seven years since Council achieved carbon neutral status, our emissions have increased by 41,724 tCO_2-e (7%) and the composition of our footprint has changed.

Significant emission reductions have been achieved in waste management and buildings, facilities and streetlights, due to increased gas capture at the city's landfill, improved energy efficiency and increased use of renewable energy. At the same time, we have seen growth in emissions from construction and purchased goods and services, due to unprecedented investment in city-shaping infrastructure and recovery works following the 2022 severe rain and flood event.

Delivery of the Brisbane Metro, Green Bridges Program and 2022 flood recovery efforts have seen Council's capital expenditure budget increase to more than $1 billion annually over the three years from 2021-22 to 2023-24 – driving a significant increase in activity. While these investments are contributing to a short-term increase in Council's carbon footprint, they will support our longer-term transition to a zero emission and climate resilient city. The all-electric, zero tailpipe emission Brisbane Metro and new Breakfast Creek and Kangaroo Point Green Bridges will provide cleaner public transport and active travel options for the city's residents, while flood recovery works are building in resilience to future climate impacts. With the completion of these projects, Council's carbon footprint is forecast to return to historic levels and continue to reduce out to 2031-32 in line with our target to reduce operational emissions by at least 30%.

Diagram 3: Changes in emission sources over time



Significant changes in emissions from previous year

In 2022-23, Council's emissions increased by 91,038 tCO_2-e on 2021-22 levels (16%), largely due to a return to pre-pandemic activity levels and significant investments in infrastructure construction and flood recovery works. Changes in emission calculation methodologies also impacted Council's carbon account in 2022-23. Some of these changes, significantly impacted individual sources, making it difficult to directly compare emission results. Methodology changes have resulted in increases and decreases across a range of emissions sources, however, the overall impact on the carbon account is estimated to be minor (<1%).

The following table outlines significant changes in the 2022-23 carbon account from the 2021-22 results.

Table 5: Changes in emissions from previous year*

Emissions source	Previous year emissions (tCO_2-e)	Current year emissions (tCO_2-e)	Reason for change
Transport fuel use			
Fuel combustion – transport	109,607	130,728	Small increase in fuel use combined with a significant increase in the factors used to estimate scope 3 emissions from energy extraction, production and transportation (E,P&T). Increased fuel use contributed to a 3% increase in scope 1 fuel combustion emissions, while the increase in the energy E,P&T factors resulted in a doubling of the related scope 3 emissions.
Ferry operations	5,729	7,861	Increased diesel use combined with the increase in the energy E,P&T emission factors. Increased diesel use contributed to a 16% increase in fuel combustion emissions, while the increase in the energy E,P&T factors resulted in a four-fold increase in related energy E,P&T emissions. Diesel use increased as ferry services returned to normal operation following the completion of recovery works at ferry terminals damaged in the 2022 rain and flood event.

Emissions source	Previous year emissions (tCO_2-e)	Current year emissions (tCO_2-e)	Reason for change
Buildings, facilities and streetlights			
Fuel combustion – stationary energy	11,650	13,590	Increased natural gas use combined with the increase in the energy E,P&T emission factors. Increased natural gas use contributed to an 8% increase in scope 1 fuel combustion emissions, while the increase in the energy E,P&T factors resulted in a 90% increase in related scope 3 emissions. Natural gas use increased due to increased asphalt production for flood recovery works.
Downstream leased assets	34,597	40,040	Improved data provision by tenants at leased community facilities.
Upstream leased assets – base building	2,618	609	Reduced emissions from electricity consumption for Brisbane Square base building services due to renewable energy purchases by the building manager.
Third party controlled streetlights	35,529	33,328	Reduced electricity consumption due to the conversion of streetlights to more efficient LEDs combined with the reduced emission intensity of grid electricity.
Waste management			
Fugitive emissions – landfill	117,989	129,460	Improvements to the NGER Solid Waste Calculator to increase the accuracy of emission estimates where landfill gas capture exceeds the theoretical maximum. Gas capture at Council's landfill facility has increased significantly in recent years and now exceeds the theoretical maximum.
Municipal waste transportation	12,169	14,240	Increase in the energy E,P&T emission factors.
Construction			
Construction materials and services	130,455	163,460	Significant increase in construction activity for flood recovery works and delivery of Brisbane Metro and Breakfast Creek and Kangaroo Point Green Bridges.

Emissions source	Previous year emissions (tCO_2-e)	Current year emissions (tCO_2-e)	Reason for change
Purchased goods and services			
Asphalt production input materials	8,287	11,595	Increased asphalt production for flood recovery works.
Hired vehicles and equipment	10,271	20,601	Increased activity to support flood recovery works combined with a 75% increase in the related emission factor.
ICT services and equipment	15,635	18,537	Increased activity.
Professional services	13,563	15,158	Increased activity combined with changes to emission factors across a range of professional services categories.
Quarry services	1,453	2,697	Increased use of explosives and stationary and transport diesel combined with the increase to the energy E,P&T emission factors. Increased stationary diesel use was due to flood recovery works.
Transportation components and systems	5,761	7,009	Increased activity due to investments in vehicle charging infrastructure to support operation of the all-electric Brisbane Metro service.

* Changes are calculated based on total emissions by source (including all relevant scopes).

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

Table 6: Climate Active carbon neutral products, services, buildings or precincts

Certified brand name	Product, service, building or precinct used
N/A	N/A

Emissions summary

A summary of Council's emissions by source in 2022-23, including the breakdown of emissions by scope, is provided in Table 7.

A detailed breakdown of emission calculations for electricity use in Council controlled buildings and facilities and streetlights is provided in the electricity summary in Appendix B. Electricity emissions were calculated using a market-based approach.

Table 7: Emissions summary

Emission category	Scope 1 (tCO_2-e)	Scope 2 (tCO_2-e)	Scope 3 (tCO_2-e)	Total emissions (tCO_2-e)
Transport fuel use				
Fuel combustion – transport	104,956	0	25,826	130,782
Ferry operations	0	0	7,861	7,861
Buildings, facilities and streetlights				
Fuel combustion – stationary energy	11,282	0	2,308	13,590
Fugitive emissions – refrigerants	1,539	0	0	1,539
Electricity use – Council controlled buildings and facilities	0	0	0	0
Electricity use – Council controlled streetlights	0	0	0	0
Downstream leased assets	0	0	40,040	40,040
Upstream leased assets – base building	0	0	609	609
Third party controlled streetlights	0	0	33,328	33,328
Water use	0	0	2,026	2,026
Waste management				
Fugitive emissions – landfill	129,460	0	0	129,460
Green waste processing and transportation	0	0	2,181	2,181
Municipal waste transportation	0	0	14,240	14,240
Council waste	0	0	14,498	14,498
Construction				
Construction materials and services	0	0	163,460	163,460
Purchased goods and services				
Fuel use – oils and greases	73	0	96	169
Asphalt production input materials	0	0	11,595	11,595
Business travel – accommodation	0	0	38	38
Business travel – flights	0	0	613	613
Business travel – rental cars	0	0	93	93
Business travel – taxis	0	0	11	11
Cleaning services	0	0	1,830	1,830
Ferries and boats	0	0	1,526	1,526
Food and catering	0	0	422	422
Hired vehicles and equipment	0	0	20,601	20,601
Horticultural services	0	0	2,957	2,957

Emission category	Scope 1 (tCO_2-e)	Scope 2 (tCO_2-e)	Scope 3 (tCO_2-e)	Total emissions (tCO_2-e)
ICT services and equipment	0	0	18,537	18,537
Machinery and equipment	0	0	2,562	2,562
Motor vehicles	0	0	6,587	6,587
Mowing and tree maintenance services	0	0	3,312	3,312
Office supplies and equipment	0	0	399	399
Paper use	0	0	113	113
Postage, courier and freight	0	0	1,174	1,174
Printing and publications	0	0	2,101	2,101
Professional services	0	0	15,158	15,158
Quarry services	0	0	2,697	2,697
Transportation components and systems	0	0	7,009	7,009
Transportation repairs and maintenance	0	0	1,209	1,209
Venue hire	0	0	547	547
Other				
Employee commuting	0	0	10,109	10,109
Employee work from home	0	0	507	507
Total emissions	**247,310**	**0**	**418,181**	**665,491**

Uplift factors

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

Table 8: Uplift factors

Reason for uplift factor	Emissions (tCO_2-e)
N/A – all relevant emissions are quantified	0
Total footprint to offset (total emissions from summary table plus uplift)	**665,491**

6.CARBON OFFSETS

Offsets retirement approach

This certification has taken a forward offsetting approach. The total emissions to offset are 665,491 tCO_2-e. The total number of eligible offsets used in this report is 665,491. Of the total eligible offsets used, 577,996 were forward retired and banked in 2021-22 and 87,495 were newly purchased and retired. 668,842 have been forward retired and banked for use in 2023-24.

Co-benefits

The following table provides a summary of the co-benefits provided by the offset projects support by Council in 2022-23.

Table 9: Offset co-benefits

Project name and location	Proportion of offsets (%)	Co-benefits
Wiralla regeneration project	1.0%	• Supports improved local environmental outcomes, including increased biodiversity and habitat value and mitigation of soil erosion and salinity risk. • Supports local economic development including job creation within first nations communities.
Pingine regeneration project	1.3%	• Supports improved local environmental outcomes, including increased biodiversity and habitat value and mitigation of soil erosion and salinity risk.
AACo beef cattle herd management project	2.0%	• Supports local economic development including job creation within first nations communities.
Piccaninny Plains carbon abatement project, Queensland, Australia	0.7%	• Protects valuable wildlife habitat, including for threatened species. • Preserves unique tropical savanna landscapes and controls and reduces weed infestations.

Eligible offsets retirement summary

Table 11: 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	Eligible quantity used for previous reporting periods	Eligible quantity banked for future reporting periods	Eligible quantity used for this reporting period	Percentage of total (%)
Wiralla regeneration project	ACCU	ANREU	5 Dec 2022	3,799,105,039 - 3,799,107,906	2019-20		2,868			2,868	0.4%
Pingine regeneration project	ACCU	ANREU	5 Dec 2022	3,804,734,887 - 3,804,743,328	2020-21		8,442			8,442	1.3%
AACo beef cattle herd management project	ACCU	ANREU	5 Dec 2022	8,340,002,336 - 8,340,015,449	2021-22		13,114			13,114	2.0%
Piccaninny Plains carbon abatement project	ACCU	ANREU	5 Dec 2022	8,330,152,237 - 8,330,156,712	2020-21		4,476			4,476	0.7%
Solar PV power project by Prayatna Developers Pvt Ltd	VCU	Verra	6 Dec 2022	8254-5474051-5501193-VCS-VCU-997-VER-IN-1-1782-01012019-03012020-0	2019		27,143			27,143	4.1%
Shandong Laiwu landfill gas recovery and power generation project	VCU	Verra	6 Dec 2022	9148-70859901-70890186-VCS-VCU-997-VER-CN-13-2260-01012019-31122019-0	2019		30,286			30,286	4.6%
Shandong Laiwu landfill gas recovery and power generation project	VCU	Verra	6 Dec 2022	9149-70919723-70954630-VCS-VCU-997-VER-CN-13-2260-01012018-31122018-0	2018		34,908			34,908	5.2%
Guohua Wulate Zhongqi Chuanjing phase II wind farm project	VCU	Verra	6 Dec 2022	7651-417224191-417274190-VCU-034-APX-CN-1-1200-01012019-31102019-0	2019		50,000			50,000	7.5%
Guohua Rongcheng phase II wind farm project	VCU	Verra	6 Dec 2022	8017-447964956-448014955-VCU-034-APX-CN-1-1301-01012019-30112019-0	2019		50,000			50,000	7.5%
VCS grouped project for renewable power generation by Essel Mining and Industries Limited	VCU	Verra	6 Dec 2022	12155-392103333-392175112-VCS-VCU-999-VER-IN-1-1497-21022020-31122020-0	2020		71,780			71,780	10.8%

Project description	Type of offset units	Registry	Date retired	Serial number and hyperlink to registry transaction record	Vintage	Stapled quantity	Eligible quantity retired	Eligible quantity used for previous reporting periods	Eligible quantity banked for future reporting periods	Eligible quantity used for this reporting period	Percentage of total (%)
Ningxia Xiangshan wind farm project	VCU	Verra	6 Dec 2022	10430-214231645-214281644-VCS-VCU-997-VER-CN-1-1867-01032020-31122020-0	2020		50,000			50,000	7.5%
Ningxia Xiangshan wind farm project	VCU	Verra	6 Dec 2022	10430-214281645-214306644-VCS-VCU-997-VER-CN-1-1867-01032020-31122020-0	2020		25,000			25,000	3.8%
Ningxia Xiangshan wind farm project	VCU	Verra	6 Dec 2022	10430-214536024-214546023-VCS-VCU-997-VER-CN-1-1867-01032020-31122020-0	2020		10,000			10,000	1.5%
Ningxia Xiangshan wind farm project	VCU	Verra	6 Dec 2022	10430-214374839-214414838-VCS-VCU-997-VER-CN-1-1867-01032020-31122020-0	2020		40,000			40,000	6.0%
Renewable solar power project by Shapoorji Pallonji	VCU	Verra	6 Dec 2022	8599-33108282-33178281-VCS-VCU-1491-VER-IN-1-1976-18042018-31122018-0	2018		70,000			70,000	10.5%
Chol Charoen Group wastewater treatment with biogas system I (Cholburi)	VCU	Verra	6 Dec 2022	13302-489603516-489610515-VCS-VCU-842-VER-TH-13-430-01012020-02032020-0	2020		7,000			7,000	1.1%
Chol Charoen Group wastewater treatment with biogas system I (Cholburi)	VCU	Verra	6 Dec 2022	13303-489611078-489611887-VCS-VCU-842-VER-TH-13-430-03032020-31122020-0	2020		810			810	0.1%
CYY Global Plus wastewater treatment and biogas utilization project	VCU	Verra	6 Dec 2022	13286-489200111-489215118-VCS-VCU-1531-VER-TH-13-2296-15092019-31122019-0	2019		15,008			15,008	2.3%
Guangxi Longan biomass power project	VCU	Verra	6 Dec 2022	13310-490777328-490807327-VCS-VCU-785-VER-CN-1-1972-01062020-31122020-0	2020		30,000			30,000	4.5%
Engenheiro Ernesto Jorge Dreher and Engenheiro Henrique Kotzian SHPs VCS project	VCU	Verra	6 Dec 2022	11575-341215607-341221300-VCS-VCU-291-VER-BR-1-708-01012017-31122017-0	2017		5,694			5,694	0.9%
CYY Global Plus wastewater treatment and biogas utilization project	VCU	Verra	6 Dec 2022	13285-489158419-489189885-VCS-VCU-1531-VER-TH-13-2296-01012020-31052020-0	2020		31,467			31,467	4.7%

Project description	Type of offset units	Registry	Date retired	Serial number and hyperlink to registry transaction record	Vintage	Stapled quantity	Eligible quantity retired	Eligible quantity used for previous reporting periods	Eligible quantity banked for future reporting periods	Eligible quantity used for this reporting period	Percentage of total (%)
Chol Charoen Group wastewater treatment with biogas system I (Cholburi)	VCU	Verra	14 Sep 2023	13303-489611888-489619077-VCS-VCU-842-VER-TH-13-430-03032020-31122020-0	2020		7,190			7,190	1.1%
CYY Global Plus wastewater treatment and biogas utilization project	VCU	Verra	14 Sep 2023	13285-489189886-489200110-VCS-VCU-1531-VER-TH-13-2296-01012020-31052020-0	2020		10,225			10,225	1.5%
Piccaninny Plains carbon abatement project	ACCU	ANREU	14 Sep 2023	8,330,156,713 - 8,330,161,087	2020-21		4,375			4,375	0.7%
Bundled wind energy generation projects in Gujarat, India	VCU	Verra	14 Sep 2023	14156-560401982-560467686-VCS-VCU-1491-VER-IN-1-412-01012021-31122021-0	2021		65,705			65,705	9.9%
Piccaninny Plains carbon abatement project	ACCU	ANREU	14 Sep 2023	8,330,161088 - 8,330,162,236	2020-21		1149		1149		0.2%
Stonehaven Catchment Conservation Alliance Great Barrier Reef Initiative Site 16	ACCU	ANREU	14 Sep 2023	8,337,625,333 - 8,337,627,332	2021-22		2000		2000		0.3%
Batavia savanna burning project	ACCU	ANREU	14 Sep 2023	8,346,190,522 - 8,346,194,021	2021-22		3500		3500		0.5%
Enviropower Investments Goondiwindi piggery project	ACCU	ANREU	14 Sep 2023	8,339,071,864 - 8,339,081,863	2021-22		10000		10000		1.5%
Enviropower Investments Goondiwindi piggery project	ACCU	ANREU	14 Sep 2023	8,339,081,864 - 8,339,088,363	2021-22		6500		6500		1.0%
Bareeda regeneration project	ACCU	ANREU	14 Sep 2023	8,337,023,102 - 8,337,028,101	2021-22		5000		5000		0.7%
Oriners and Sefton savanna burning project	ACCU	ANREU	14 Sep 2023	8,347,476,333 - 8,347,476,630	2022-23		298		298		0.04%
Moombidary forest regeneration project	ACCU	ANREU	14 Sep 2023	8,342,953,452 - 8,342,958,446	2021-22		4995		4995		0.7%

Project description	Type of offset units	Registry	Date retired	Serial number and hyperlink to registry transaction record	Vintage	Stapled quantity	Eligible quantity retired	Eligible quantity used for previous reporting periods	Eligible quantity banked for future reporting periods	Eligible quantity used for this reporting period	Percentage of total (%)
Bundled wind energy generation projects in Gujarat, India	VCU	Verra	14 Sep 2023	14156-560467687-560481408-VCS-VCU-1491-VER-IN-1-412-01012021-31122021-0	2021		13,722		13,722		2.1%
Solar energy project(s) by SB Energy Private Limited	VCU	Verra	14 Sep 2023	15170-660084216-660284215-VCS-VCU-1507-VER-IN-1-1805-01012022-30062022-0	2022		200,000		200,000		29.9%
Linshu biogas recovery and power generation project	VCU	Verra	14 Sep 2023	15218-668053123-668115195-VCS-VCU-997-VER-CN-13-2402-01012021-11102021-1	2021		62,073		62,073		9.3%
Greenfield solar power mission by Fortum India	VCU	Verra	14 Sep 2023	14701-622079421-622279419-VCS-VCU-1491-VER-IN-1-2069-19032021-31122021-0	2021		199,999		199,999		29.9%
Greenfield solar power mission by Fortum India	VCU	Verra	14 Sep 2023	14701-622079420-622079420-VCS-VCU-1491-VER-IN-1-2069-19032021-31122021-0	2021		1		1		0.0001%
44 MW bundled wind power project in Maharashtra managed by Enercon India Limited	VCU	Verra	18 Sep 2023	11657-348188516-348217933-VCS-VCU-1491-VER-IN-1-489-01012020-31122020-0	2020		29,418		29,418		4.4%
44 MW bundled wind power project in Maharashtra Managed by Enercon India Limited	VCU	Verra	18 Sep 2023	14596-611027388-611084569-VCS-VCU-1491-VER-IN-1-489-01012021-31122021-0	2021		57,182		57,182		8.5%
Aspet-II and Vaspet-III wind power project, Maharashtra	VCU	Verra	19 Sep 2023	15454-694791213-694833662-VCS-VCU-279-VER-IN-1-1404-01072022-31122022-0	2022		42,450		42,450		6.3%
Aspet-II and Vaspet-III wind power project, Maharashtra	VCU	Verra	19 Sep 2023	14577-610393966-610424520-VCS-VCU-279-VER-IN-1-1404-01012022-30062022-0	2022		30,555		30,555		4.6%
Total eligible offsets retired and used for this report										**665,491**	
Total eligible offsets retired this report and banked for use in future reports									**668,842**		

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total (%)
Australian Carbon Credit Units (ACCUs)	33,275	5%
Verified Carbon Units (VCUs)	632,216	95%

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.

Large-scale Generation certificates (LGCs)*	35,045

* LGCs detailed in the REC summary only include those surrendered voluntarily. They do not include those surrendered in relation to the Large-scale Renewable Energy Target (LRET), GreenPower or jurisdictional renewables.

Table 12: REC summary

Project supported by LGC purchase	Project location	Eligible unit type	Registry	Surrender date	Accreditation code	Certificate serial number	Generation year	Fuel source	Quantity (MWh)
Timboon West wind farm	VIC	LGC	REC Registry	29 Sept 2023	WD00VC30	1-519	2023	Wind	519
Maroona wind farm	VIC	LGC	REC Registry	29 Sept 2023	WD00VC27	2171-4245	2023	Wind	2,075
Badgingarra renewable facility – wind and solar	WA	LGC	REC Registry	29 Sept 2023	SRWDWA01	38109-38869	2023	Wind	761
Ferguson South wind farm	VIC	LGC	REC Registry	29 Sept 2023	WD00VC44	27595-29049	2022	Wind	1,455
Alinta wind farm	WA	LGC	REC Registry	29 Sept 2023	WD00WA08	1-2235	2022	Wind	2,235
Rugby Run solar farm	QLD	LGC	REC Registry	29 Sept 2023	SRPVQLD1	5001-13000	2023	Solar	8,000
Wyangala B hydro	NSW	LGC	REC Registry	29 Sept 2023	HYMINS11	12433-13624	2022	Hydro	1,192
Brown Mountain power station	NSW	LGC	REC Registry	29 Sept 2023	HYMINS02	12446-13442	2022	Hydro	997
Brown Mountain power station	NSW	LGC	REC Registry	29 Sept 2023	HYMINS02	11961-12445	2022	Hydro	485
Jemalong solar project - solar PV	NSW	LGC	REC Registry	29 Sept 2023	SRPVNSW3	81207-83532	2022	Solar	2,326
Swan Hill solar farm	VIC	LGC	REC Registry	29 Sept 2023	SRPVVCA3	8358-9264	2023	Solar	907
Maryborough – solar	QLD	LGC	REC Registry	29 Sept 2023	SRPVQLJ5	11497-12738	2023	Solar	1,242

Project supported by LGC purchase	Project location	Eligible unit type	Registry	Surrender date	Accreditation code	Certificate serial number	Generation year	Fuel source	Quantity (MWh)
Childers solar farm	QLD	LGC	REC Registry	29 Sept 2023	SRPVQLC4	12549-14499	2023	Solar	1,951
Childers solar farm	QLD	LGC	REC Registry	29 Sept 2023	SRPVQLC4	1-1600	2023	Solar	1,600
Diapur wind farm	VIC	LGC	REC Registry	29 Sept 2023	WD00VC45	7338-9737	2023	Wind	2,400
Waubra wind farm	VIC	LGC	REC Registry	29 Sept 2023	WD00VC09	133092-134991	2023	Wind	1,900
Merredin solar	WA	LGC	REC Registry	29 Sept 2023	SRPVWAB8	82509-83608	2023	Solar	1,100
Merredin solar	WA	LGC	REC Registry	29 Sept 2023	SRPVWAB8	82289-82508	2023	Solar	220
Daydream solar farm	QLD	LGC	REC Registry	29 Sept 2023	SRPVQLA6	65749-67483	2023	Solar	3,593
Waubra Wind Farm - VIC	VIC	LGC	REC Registry	29 Sept 2023	WD00VC09	97545-97631	2023	Wind	87
Total LGCs surrendered this report and used in this report									**35,045**

APPENDIX A: ADDITIONAL INFORMATION

Transferring Account

Account Number	AU-1216
Account Name	Brisbane City Council
Account Holder	BRISBANE CITY COUNCIL

Acquiring Account

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

Transaction Blocks

Party	Type	Transaction Type	Original CP	Current CP	ERF Project ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
AU	KACCU	Voluntary ACCU Cancellation			EOP100549					2021-22		8,330,156,713 - 8,330,161,087	4,375

Transaction Status History

Status Date	Status Code
14/09/2023 12:23:16 (AEST) 14/09/2023 02:23:16 (GMT)	Completed (4)
14/09/2023 12:23:16 (AEST) 14/09/2023 02:23:16 (GMT)	Proposed (1)
14/09/2023 12:23:16 (AEST) 14/09/2023 02:23:16 (GMT)	Account Holder Approved (97)
14/09/2023 11:40:08 (AEST) 14/09/2023 01:40:08 (GMT)	Awaiting Account Holder Approval (95)

Transferring Account

Account Number	AU-1216
Account Name	Brisbane City Council
Account Holder	BRISBANE CITY COUNCIL

Acquiring Account

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

Transaction Blocks

Party	Type	Transaction Type	Original CP	Current CP	ERF Project ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
AU	KACCU	Voluntary ACCU Cancellation			ERF158454					2021-22		8,337,625,333 - 8,337,627,332	2,000
AU	KACCU	Voluntary ACCU Cancellation			EOP100959					2022-23		8,347,472,833 - 8,347,476,332	3,500
AU	KACCU	Voluntary ACCU Cancellation			EOP100634					2021-22		8,339,071,864 - 8,339,081,863	10,000
AU	KACCU	Voluntary ACCU Cancellation			EOP100634					2021-22		8,339,081,864 - 8,339,088,363	6,500
AU	KACCU	Voluntary ACCU Cancellation			ERF110732					2021-22		8,337,023,102 - 8,337,028,101	5,000
AU	KACCU	Voluntary ACCU Cancellation			EOP100959					2022-23		8,347,476,333 - 8,347,476,630	298
AU	KACCU	Voluntary ACCU Cancellation			ERF101548					2021-22		8,342,953,452 - 8,342,958,446	4,995
AU	KACCU	Voluntary ACCU Cancellation			EOP100549					2021-22		8,330,161,088 - 8,330,162,236	1,149

Transaction Status History

Status Date	Status Code
14/09/2023 12:22:40 (AEST) 14/09/2023 02:22:40 (GMT)	Completed (4)
14/09/2023 12:22:40 (AEST) 14/09/2023 02:22:40 (GMT)	Proposed (1)
14/09/2023 12:22:40 (AEST) 14/09/2023 02:22:40 (GMT)	Account Holder Approved (97)
14/09/2023 11:45:32 (AEST) 14/09/2023 01:45:32 (GMT)	Awaiting Account Holder Approval (95)

Surrender details

Surrender ID:	7580
Status:	Pending
Certificates offered:	35,045
Surrender type:	Voluntary
Surrender reason:	Altruistic purposes
Time surrender offer created:	14/9/2023 11:05:21
Performed by user:	Christine Chambers (CHAMC59239)
Surrender note:	To cover period 2022-2023
Auditor note:	

Certificate details

10 records per page

Certificate type	Fuel source	Generation year	Creation year	Certificate quantity
LGC	Hydro	2022	2022	2674
LGC	Solar	2022	2023	2326
LGC	Solar	2023	2023	18613
LGC	Wind	2022	2022	2235
LGC	Wind	2022	2023	1455
LGC	Wind	2023	2023	7742

Showing 1 to 6 of 6 entries

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.

The **location-based method** provides a picture of an organisation'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.

The **market-based method** provides a picture of an organisation'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.

The following summary tables provide a detailed breakdown of emission calculations for electricity use in Council controlled buildings and facilities and streetlights using the location-based and market-based methods.

For this certification, Council's electricity emissions have been calculated 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	2,118,818	0	4%
Total non-grid electricity	**2,118,818**	**0**	**4%**
LGCs purchased and retired (kWh) (including PPAs)	35,045,000	0	63%
GreenPower	8,390,011	0	15%
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%
LRET (applied to grid electricity only)	10,055,714	0	18%
Residual electricity	-2,886	-2,756	0%
Total renewable electricity (grid + non-grid)	**55,609,542**	**0**	**100%**
Total grid electricity	**53,487,839**	**0**	**96%**
Total electricity (grid + non grid)	**55,606,657**	**0**	**100%**
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	**-2,886**	**-2,756**	
Scope 2	-2,548	-2,434	
Scope 3 (includes transmission and distribution emissions from consumption under operational control)	-337	-322	
Residual electricity consumption not under operational control	**0**	**0**	
Scope 3	0	0	

Total renewables (grid and non-grid)	**101.01%***
Mandatory	**18.08%**
Voluntary	**78.11%**
Behind the meter	**3.81%**
Residual scope 2 emissions (tCO_2-e)	**-2.43**
Residual scope 3 emissions (tCO_2-e)	**-0.32**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (tCO_2-e)	**0.00**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (tCO_2-e)	**0.00**
Total emissions liability (tCO_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 total (kWh)**	**Under operational control**			**Not under operational control**	
Percentage of grid electricity consumption under operational control	**100%**	**(kWh)**	**Scope 2 Emissions ($kgCO_2$-e)**	**Scope 3 Emissions ($kgCO_2$-e)**	**(kWh)**	**Scope 3 Emissions ($kgCO_2$-e)**
ACT	0	0	0	0	0	0
NSW	0	0	0	0	0	0
SA	0	0	0	0	0	0
VIC	0	0	0	0	0	0
QLD	53,487,839	53,487,839	39,046,123	8,023,176	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)	**53,487,839**	**53,487,839**	**39,046,123**	**8,023,176**	**0**	**0**
ACT	0	0	0	0		
NSW	0	0	0	0		
SA	0	0	0	0		
VIC	0	0	0	0		
QLD	2,118,818	2,118,818	0	0		
NT	0	0	0	0		
WA	0	0	0	0		
TAS	0	0	0	0		
Non-grid electricity (behind the meter)	**2,118,818**	**2,118,818**	**0**	**0**		
Total electricity (grid + non grid)	**55,606,657**					

Residual scope 2 emissions (tCO_2-e)	**39,046**
Residual scope 3 emissions (tCO_2-e)	**8,023**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (tCO_2-e)	**39,046**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (tCO_2-e)	**8,023**
Total emissions liability (tCO_2-e)	**47,069**

Operations in Climate Active buildings and precincts

Operations in Climate Active buildings and precincts	Electricity consumed in Climate Active certified building/precinct (kWh)	Emissions ($kgCO_2$-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. 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 products used	Electricity claimed from Climate Active electricity products (kWh)	Emissions ($kgCO_2$-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. 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

N/A. All relevant emission sources have been quantified in Council's carbon account.

APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

Excluded emission sources

The below emission sources have been assessed as not relevant to Council's operations and are outside of its emissions boundary. These emissions are not part of Council's carbon neutral claim. Emission sources considered for relevance must be included within the certification boundary if they meet two of the following five relevance criteria:

1. Size: The emissions from a particular source are likely to be large relative to the 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.

Emissions sources which meet only one of the relevance test criteria can be excluded from the certification boundary.

Excluded emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification for exclusion
Fugitive emissions - landfill (closed prior to 2016)	Y	N	N	N	N	Council is responsible for managing around 150 closed landfill sites, all of which ceased operations between 1940 and 1996, long before Council committed to achieve carbon neutral status for its operations. While active landfill gas management still occurs at five of these legacy sites, the vast majority have been converted for alternative use as public parks or sporting fields and are no longer identifiable as landfills. In most cases, limited (or no) information is available about the waste that was deposited, making it difficult to accurately estimate emissions occurring (if any).
Landfill gas management – Rochedale landfill	Y	N	N	N	N	Council works with an independent third party to manage fugitive emissions at its operating landfill at Rochedale through landfill gas capture and transfer. Any emissions (or reductions) occurring due to the combustion of landfill gas transferred from the site are excluded from Council's certification boundary as the third party retains all rights and responsibilities in relation to the gas.
Municipal waste disposal at third party facilities	Y	N	N	N	N	Council provides municipal waste collection, transportation and disposal services for Brisbane residents. Emissions associated with the collection, transportation and disposal of waste at Council's operating landfill at Rochedale are deemed relevant to Council operations and included the certification boundary. Emissions generated from the final disposal of municipal waste at third party facilities (outside of Council's control) are excluded from the boundary, as these are the result of resident activities, rather than Council operations.
Other purchased goods and services	N	N	N	N	N	Emissions from other purchased goods and services are individually estimated to be <1% of emissions from Council's scope 1 fuel and scope 2 electricity use.

An Australian Government Initiative

Climate Active