



# GREENHOUSE GAS EMISSIONS INVENTORY AND MANAGEMENT REPORT

Toitū carbonreduce programme

Prepared in accordance with ISO 14064-1:2018 and the Technical Requirements of the Programme



## Ministry for the Environment | Manatū Mō Te Taiao

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Measurement period: 01 July 2023 to 30 June 2024

Base year period: 01 July 2017 to 30 June 2018

Approved for release by:

Measurement period: 01 July 2023 to 30 June 2024

Base year period: 01 July 2017 to 30 June 2018

Approved for release to Toitū Envirocare by:

A handwritten signature in blue ink, appearing to read "Natasha".

Natasha Lewis, Deputy Secretary, Strategy, Stewardship and Performance (Executive Leadership  
Team sponsor for Sustainability and emissions measurement programmes)

Natasha Lewis, Deputy Secretary, Strategy, Stewardship and Performance (Executive Leadership  
Team sponsor for Sustainability and emissions measurement programmes)

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## AVAILABILITY

The report is provided to Toitū Envirocare to support Toitū carbonreduce certification processes (to ISO 14064-1:2018 and Toitū requirements) and insights from this report are shared in the Ministry for the Environment's annual report. The findings will inform future Sustainability Strategy refreshes for the Ministry for the Environment.

## REPORT STRUCTURE

The Inventory Summary contains a high-level summary of this year's results and from year 2 onwards a brief comparison to historical inventories.

Chapter 1, the Emissions Inventory Report, includes the inventory details and forms the measure step of the organisation's application for Programme certification. The inventory is a complete and accurate quantification of the amount of GHG emissions and removals that can be directly attributed to the organisation's operations within the declared boundary and scope for the specified reporting period. The inventory has been prepared in accordance with the requirements of the Programme<sup>1</sup>, which is based on the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) and ISO 14064-1:2018 Specification with Guidance at the Organization Level for

<sup>1</sup> Programme refers to the Toitū carbonreduce, Toitū net carbonzero and the Toitū climate positive programmes.

Quantification and Reporting of Greenhouse Gas Emissions and Removals<sup>2</sup>. Where relevant, the inventory is aligned with industry or sector best practice for emissions measurement and reporting.

Chapter 2, the reduction plan and progress report, forms the manage step part of the organisation's application for Programme certification.

See Appendix 1 and the related Spreadsheet for detailed emissions inventory results, including a breakdown of emissions by source and sink, emissions by greenhouse gas type, and non-biogenic and bio-genic emissions. Appendix 1 also contains detailed context on the inventory boundaries, inclusions and exclusions, calculation methodology, liabilities, and supplementary results.

This overall report provides emissions information that is of interest to most users but must be read in conjunction with the inventory workbook for covering all of the requirements of ISO 14064-1:2018.

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<sup>2</sup> Throughout this document 'GHG Protocol' means the *GHG Protocol Corporate Accounting and Reporting Standard* and 'ISO 14064-1:2018' means the international standard *Specification with Guidance at the Organizational Level for Quantification and Reporting of Greenhouse Gas Emissions and Removals*.

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## EXECUTIVE SUMMARY

This is the annual greenhouse gas (GHG) emissions inventory and management report for Ministry for the Environment | Manatū Mō Te Taiao covering the measurement period 01 July 2023 to 30 June 2024.<sup>3</sup>

This is the annual greenhouse gas (GHG) emissions inventory and management report for Ministry for the Environment | Manatū Mō Te Taiao covering the measurement period 01 July 2023 to 30 June 2024. The report is provided to Toitū Envirocare to support Toitū carbonreduce certification processes (to ISO 14064-1:2018 and Toitū requirements) and insights from this report are shared in the Ministry for the Environment's annual report. The findings will inform future Sustainability Strategy refreshes for the Ministry for the Environment.

**Table 1: Inventory summary**

Category (ISO 14064-1:2018)	Scopes (ISO 14064-1:2006)	2018	2023	2024
Category 1: Direct emissions (tCO <sub>2</sub> e)	Scope 1	0.00	0.00	0.00
Category 2: Indirect emissions from imported energy (location-based method*) (tCO <sub>2</sub> e)	Scope 2	58.19	60.89	42.06
Category 3: Indirect emissions from transportation (tCO <sub>2</sub> e)	Scope 3	1,247.74	652.34	591.45
Category 4: Indirect emissions from products used by organisation (tCO <sub>2</sub> e)		6.63	39.10	10.20
Category 5: Indirect emissions associated with the use of products from the organisation (tCO <sub>2</sub> e)		0.00	0.00	0.00
Category 6: Indirect emissions from other sources (tCO <sub>2</sub> e)		0.00	0.00	0.00
<b>Total direct emissions (tCO<sub>2</sub>e)</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total indirect emissions* (tCO<sub>2</sub>e)</b>		<b>1,312.57</b>	<b>752.33</b>	<b>643.71</b>
<b>Total gross emissions* (tCO<sub>2</sub>e)</b>		<b>1,312.57</b>	<b>752.33</b>	<b>643.71</b>
Category 1 direct removals (tCO <sub>2</sub> e)		0.00	0.00	0.00
Purchased emission reductions (tCO <sub>2</sub> e)		0.00	0.00	0.00
<b>Total net emissions (tCO<sub>2</sub>e)</b>		<b>1,312.57</b>	<b>752.33</b>	<b>643.71</b>

\*Emissions are reported using a location-based methodology. See section 1.2.1 for details.1.2.1

<sup>3</sup> Throughout this document "emissions" means "GHG emissions". Unless otherwise stated, emissions are reported as tonnes of carbon dioxide equivalent (tCO<sub>2</sub>e).

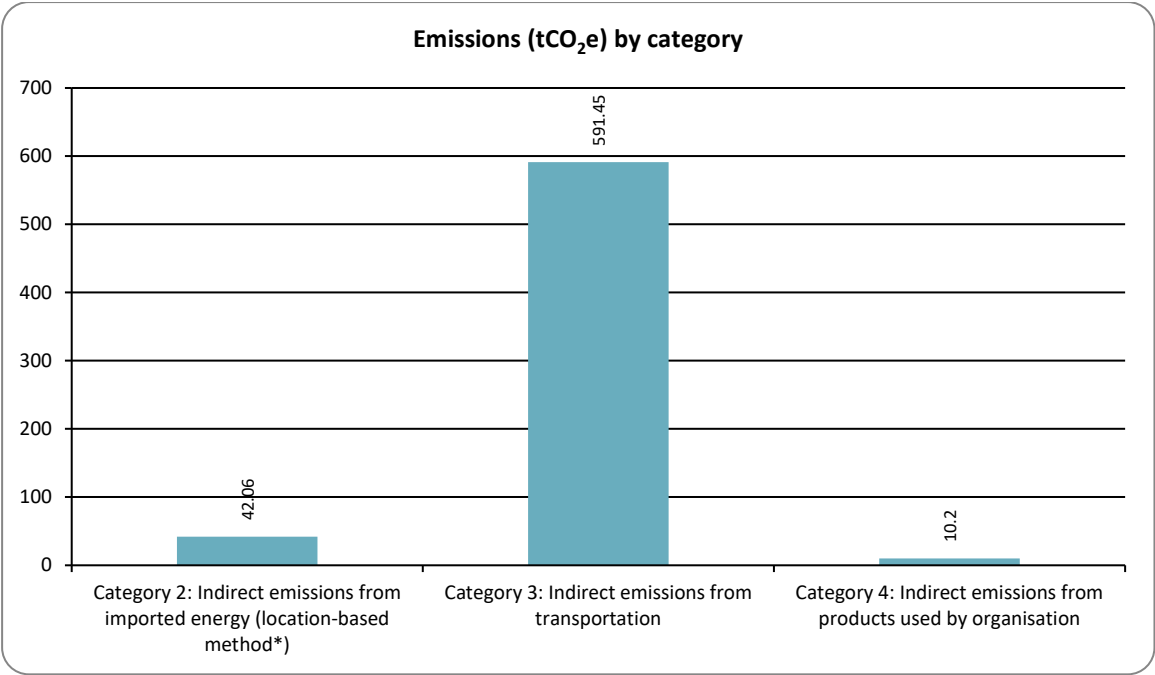


Figure 1: Emissions (tCO<sub>2</sub>e) by Category for this measurement period

# CHAPTER 1: EMISSIONS INVENTORY REPORT

## 1.1. INTRODUCTION

This report is the annual greenhouse gas (GHG) emissions inventory and management report for Ministry for the Environment | Manatū Mō Te Taiao.

This report is the annual greenhouse gas (GHG) emissions inventory and management report for Ministry for the Environment | Manatū Mō Te Taiao. It covers FY2023/24 and is the fourth report.

The report is technical in nature and is provided to Toitū Envirocare to support Toitū carbonreduce certification processes (to ISO 14064-1:2018 and Toitū requirements). Insights from this report are shared in the Ministry for the Environment’s annual report and the findings will also inform future Sustainability Strategy refreshes for the Ministry for the Environment.

The report is provided to Toitū Envirocare to support Toitū carbonreduce certification processes (to ISO 14064-1:2018 and Toitū requirements) and insights from this report are shared in the Ministry for the Environment’s annual report. The findings will inform future Sustainability Strategy refreshes for the Ministry for the Environment.

The inventory report and any GHG assertions are expected to be verified by a Programme-approved, third-party verifier. The level of assurance is reported in a separate Assurance Statement provided to the directors of the certification entity.

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## 1.2. EMISSIONS INVENTORY RESULTS

**Table 2: Emissions inventory summary for this measurement period**

Measurement period: 01 July 2023 to 30 June 2024.

Category	Toitū carbon mandatory boundary (tCO <sub>2</sub> e)	Additional emissions (tCO <sub>2</sub> e)	Total emissions (tCO <sub>2</sub> e)
Category 1: Direct emissions	0.00	0.00	0.00
Category 2: Indirect emissions from imported energy (location-based method*)	42.06 Electricity	0.00	42.06
Category 3: Indirect emissions from transportation	486.72	104.73	591.45

Category	Toitū carbon mandatory boundary (tCO <sub>2</sub> e)	Additional emissions (tCO <sub>2</sub> e)	Total emissions (tCO <sub>2</sub> e)
	Air travel domestic (large aircraft), Air travel domestic (medium aircraft), Air travel domestic (small aircraft), Air travel long haul (business), Air travel long haul (econ), Air travel long haul (econ+), Air travel short haul (econ), Bus travel (city), Ferry travel (Cook Strait), Freight Air travel Domestic (average), Freight Air travel short haul (average), Freight Rigid and Articulated trucks, Freight Road all trucks (average), Freight Road van (average), Freight Shipping Ro-Ro ferry (freight, average), Private Car average (fuel type unknown), Rail travel (international), Rail travel (national), Rental Car average (hybrid), Rental Car Large (diesel 2000-2999cc), Rental Car Large (petrol 2000-2999cc), Rental Car Medium (petrol 1600-2000cc), Rental Car Small (petrol 1350-1600cc), Rental Car XL (petrol over 3000cc), Taxi (regular)	Accommodation - Australia, Accommodation - Canada, Accommodation - Fiji, Accommodation - France, Accommodation - Germany, Accommodation - Italy, Accommodation - Japan, Accommodation - Mexico, Accommodation - New Zealand, Accommodation - Singapore, Accommodation - South Africa, Accommodation - Spain, Accommodation - Thailand, Accommodation - Turkey, Electricity	
Category 4: Indirect emissions from products used by organisation	5.48 Electricity distributed T&D losses, Waste landfilled LFGR Mixed waste	4.72 Paper use - default, Paper use office 100% recycled, Wastewater for treatment plants (average), Water supply	10.20
Category 5: Indirect emissions associated with the use of products from the organisation	0.00	0.00	0.00
Category 6: Indirect emissions from other sources	0.00	0.00	0.00
<b>Total direct emissions</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total indirect emissions*</b>	<b>534.25</b>	<b>109.45</b>	<b>643.71</b>
<b>Total gross emissions*</b>	<b>534.25</b>	<b>109.45</b>	<b>643.71</b>
Category 1 direct removals	0.00	0.00	0.00
Purchased emission reductions	0.00	0.00	0.00

Category	Toitū carbon mandatory boundary (tCO <sub>2</sub> e)	Additional emissions (tCO <sub>2</sub> e)	Total emissions (tCO <sub>2</sub> e)
<b>Total net emissions</b>	<b>534.25</b>	<b>109.45</b>	<b>643.71</b>
<b>Emissions intensity</b>			
<b>Emissions intensity</b>		<b>Mandatory emissions</b>	<b>Total emissions</b>
Total gross GHG emissions per FTE (gross tCO <sub>2</sub> e / per FTE per annum)		0.47	0.57
Operating revenue (gross tCO <sub>2</sub> e / \$Millions)		1.99	2.40

\*Emissions are reported using a location-based methodology. See section 1.2.1 for details.1.2.1

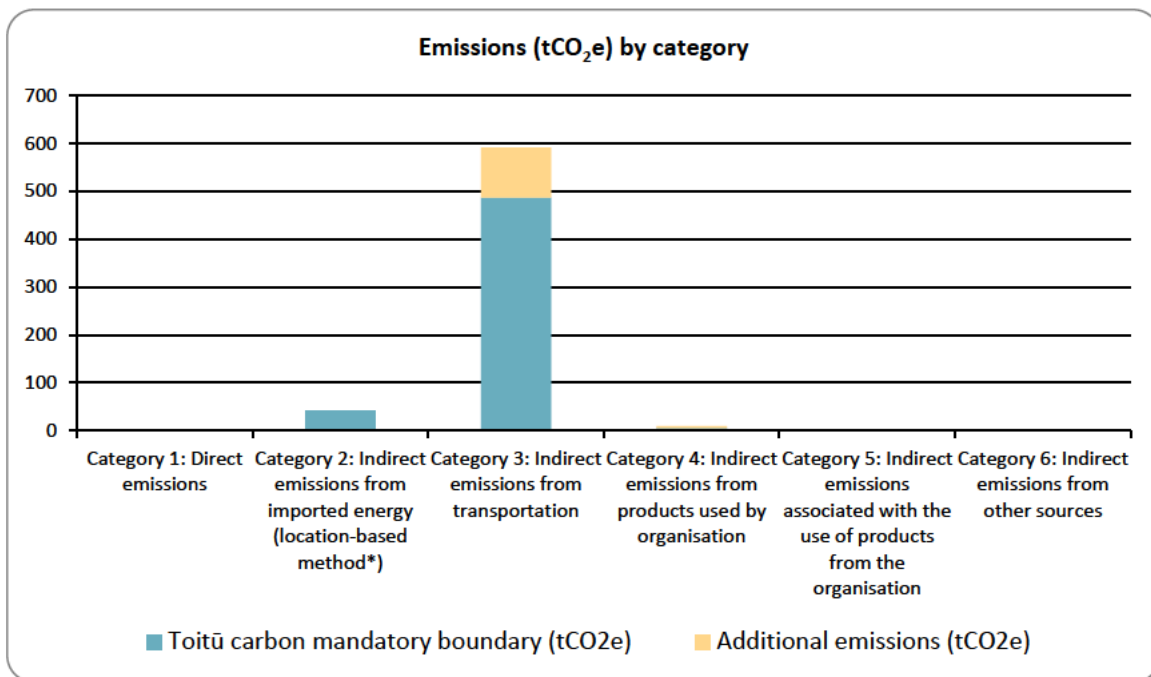


Figure 2: Emissions (tCO<sub>2</sub>e) by category

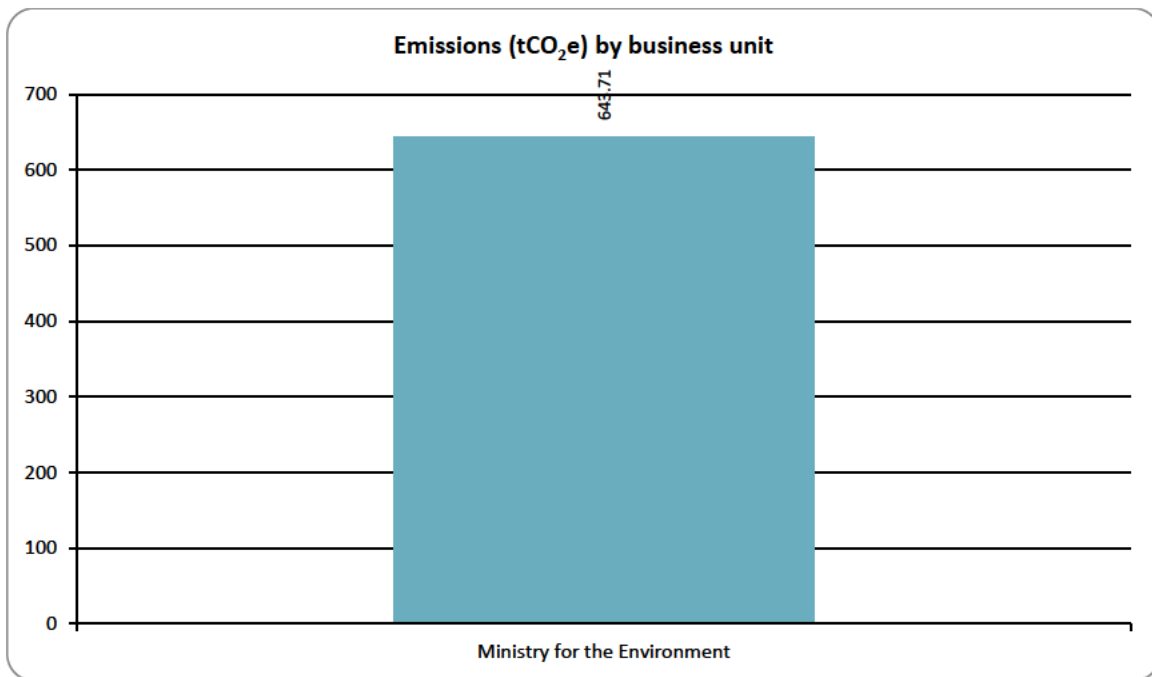


Figure 3: Emissions (tCO<sub>2</sub>e) by business unit

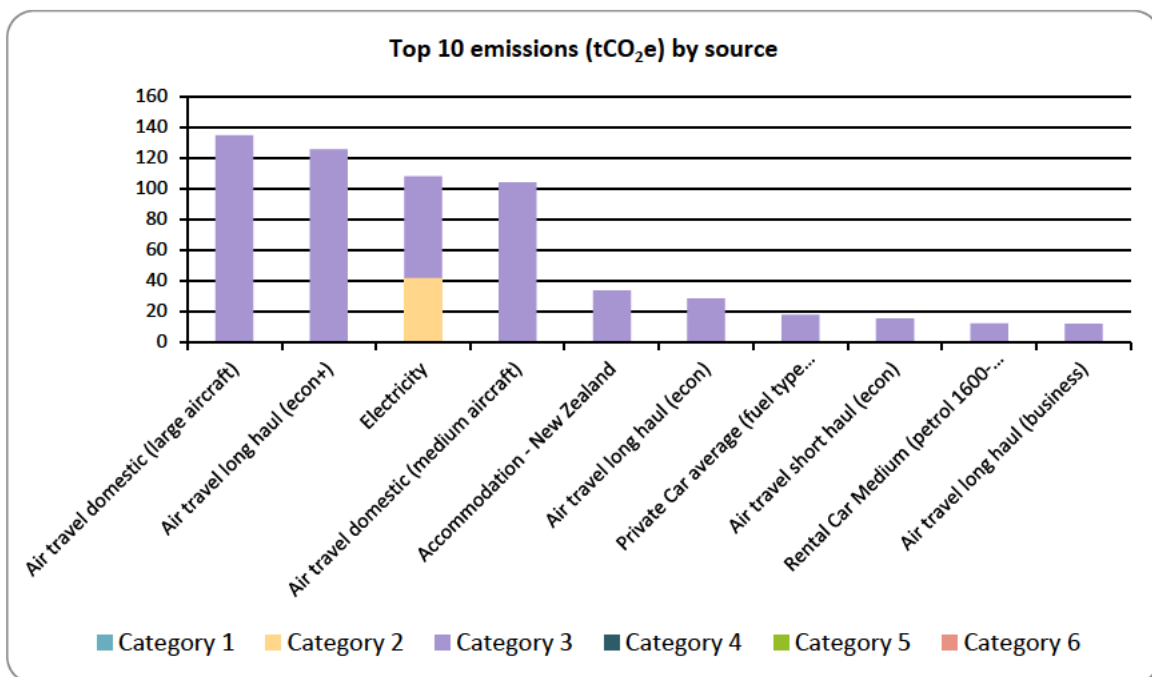


Figure 4: Top 10 emissions (tCO<sub>2</sub>e) by source

### 1.2.1. Dual reporting of indirect emissions from purchased and generated energy

All purchased and generated energy emissions are dual reported using both the location-based method and market-based method. Dual reporting illustrates the role of supplier choice, onsite renewable energy generation and contractual instruments in managing indirect emissions from energy alongside any ongoing energy efficiency and reduction efforts.

Ministry for the Environment aligns to location-based reporting for tracking energy related emissions and reductions over time.

8 Willis Street is a six green star certified building with on-site solar and an energy efficient convection based climate control system.

**Table 3. Dual reporting of indirect emissions from imported energy**

Category	Location-based methodology (tCO <sub>2</sub> e)	Market-based methodology (tCO <sub>2</sub> e)
Category 1: Direct emissions	0.00	0.00
Category 2: Indirect emissions from imported energy	42.06	43.40
Category 3: Indirect emissions from transportation	591.45	591.45
Category 4: Indirect emissions from products used by organisation	10.20	10.20
Category 5: Indirect emissions associated with the use of products from the organisation	0.00	0.00
Category 6: Indirect emissions from other sources	0.00	0.00
<b>Total direct emissions</b>	<b>0.00</b>	<b>0.00</b>
<b>Total indirect emissions</b>	<b>643.71</b>	<b>645.05</b>
<b>Total gross emissions</b>	<b>643.71</b>	<b>645.05</b>
Category 1 direct removals	0.00	0.00
<b>Total net emissions</b>	<b>643.71</b>	<b>645.05</b>

## 1.3. ORGANISATIONAL CONTEXT

### 1.3.1. Organisation description

The Ministry for the Environment Manatū Mō Te Taiao is a public service agency of New Zealand established under the Environment Act 1986. We are the Government's primary adviser on environmental matters.

More information on our purpose, operating principles and business activities can be found in our Statement of Intent 2020-2025: <https://environment.govt.nz/assets/Publications/Files/Ministry-for-the-environment-statement-of-intent-2020-2025-final.pdf>

We have 1128.9 FTE spread across the country in FY2023/24. The Ministry has a flexible by default policy which allows for all staff to work from home as they choose even if they live in a region where there is an office. We note, however, the Ministry is reducing in size and consequently FTE and emissions numbers in FY2024/25 will be lower.

#### Commitment to certification

MfE is committed to operating sustainably and meeting the requirements of the Carbon Neutral Government Programme. We aim to minimise our environmental footprint, operate within our baseline and walk the talk on sustainability matters. Our commitment to operating sustainability is outlined in our Sustainability Strategy 2022-2025 that is published on our website.

We have formally measured, verified, reported and reduced our Greenhouse Gas (GHG) emissions since the 2017/18 financial year. In July 2020 we put in place a target to halve our GHG emissions from our 2017/18 baseline by 2030. This target is in our Strategy alongside a 35% gross emissions reduction on our base-year by 2025.

### **GHG Reporting**

This IMR demonstrates our progress for the FY2023/24 year against our target and GHG emissions reduction plan.

### **Climate Change Impacts**

MFE undertook a Task Force on Climate-related Financial Disclosure (TCFD) aligned process to help understand our corporate adaptation pathway. Our third TCFD-aligned Disclosure for FY2022/23 is available on our website.

This would be the fourth year disclosing our climate-related risks and opportunities; however, the Ministry has undergone a significant operating model review, restructure and work programme shifts under a new Government and budget. We will review how to best deliver our climate-related disclosure and programme under these changes and resourcing levels in FY24/25.

Our disclosures are published on our website and a summary provided in our Annual Report. This outlines the risks that we face and how we will address them.

### **Parent Company Targets**

Not applicable.

## **1.3.2. Statement of intent**

This inventory forms part of the organisation's commitment to gain Toitū carbonreduce certification. The intended uses of this inventory are:

### **Intended use and users**

This inventory will be used to track our performance against specific targets within our Sustainability Strategy July 2022 -2025. The intended uses reflect our Strategy, primarily to:

1. Reduce our operational GHG emissions
2. Take leadership and action on climate change: "walking the talk"
3. Manage our transition risk

The inventory supports the Ministry to understand our GHG emissions, monitor our performance, and implement the Ministry's reduction plans. It is also used to hold MfE accountable for our commitments to Ministers, the public, and the Carbon Neutral Government Programme.

This inventory will be used to track our performance against specific targets within our Sustainability Strategy July 2022–2025.

### **Other schemes and requirements**

This report ensures alignment with the requirements of the Carbon Neutral Government Programme.

## **1.3.3. Person responsible**

Natasha Lewis is responsible for overall emission inventory measurement and reduction performance, as well as reporting results to top management. Natasha Lewis has the authority to represent top management and has financial authority to authorise budget for the Programme, including Management projects and any Mitigation objectives.

### **State any other people/entities involved**

Project leads:

Aaron Moss, Sustainability Advisor

Elle Ashe, Programme Advisor

Part-time support:

Andrea Gregor, Team Leader Whakamanahia te Hapori - Community Investments

Management:

Lucy Tyndall, Sustainability and Climate Risk Specialist

Kathleen Mackie, General Manager, Planning and Performance

Natasha Lewis, Deputy Secretary, Strategy, Stewardship and Performance (Executive Leadership Team sponsor for Sustainability and emissions measurement programmes)

Laura Dixon, Chief Operating Officer, Business, Transformation and Services, is the delivery partner. The COO holds critical levers in their reporting line for implementation, including property management, travel and accommodation services, ICT, Finance, and core functions for MfE's wider Sustainability Strategy such as People & Culture, and Risk Management.

The MfE Sustainability and Climate Risk Specialist has experience both internally and externally in compiling GHG inventories and developing GHG emissions reduction plans. They provide technical guidance and review for the Project leads.

### **Top management commitment**

Te Pūrengi (our Executive Leadership Team) own our Sustainability Strategy in which our GHG emissions reduction targets and efforts sit. They are committed to reducing the Ministry's carbon footprint as New Zealand transitions to a low carbon economy and meeting the requirements of the Carbon Neutral Government Programme.

### **Management involvement**

Management reviews and supports the collection and processing of data, and all reports submitted. They support and guide the setting of emissions reduction targets and implementation plans.

## **1.3.4. Reporting period**

### **Base year measurement period: 01 July 2017 to 30 June 2018**

Base year measurement period: 01 July 2017 to 30 June 2018.

This base year period was selected because it represents the first year in which we had access to a materially complete set of data records for forming the GHG emissions inventory. It is also representative of a 'typical' year pre-COVID.

### **Measurement period of this report: 01 July 2023 to 30 June 2024**

Annually.

The annual reporting period was selected to align with financial reporting cycles.

### 1.3.5. Organisational boundary and consolidation approach

An operational control consolidation approach was used to account for emissions.<sup>4</sup>

Organisational boundaries were set with reference to the methodology described in the GHG Protocol and ISO 14064-1:2018 standards.

#### **Justification of consolidation approach**

We used a control approach (financial and operational), as we are a government agency with no equity share or subsidiaries. This aligns with our intended use to reduce our GHG emissions that are within our control and influence.

#### **Organisational structure**

Figure 5 shows what has been included in the context of the overall structure.

The organisational boundary is the Ministry for the Environment.

The Ministry reviewed its Operating Model and implemented a new structure effective 1 December 2023. We have an Office of the Chief Executive and 6 business groups at the Ministry:

- Strategy, Stewardship & Performance
- Environmental Management & Adaptation
- Climate Mitigation & Resource Efficiency
- Partnerships Enablement & Investment
- Māori Strategy and Performance
- Business Transformation & Services

This GHG emissions inventory covers all 6 business groups, the OCE, and all staff of the Ministry for the Environment.

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<sup>4</sup>control: the organisation accounts for all GHG emissions and/or removals from facilities over which it has financial or operational control. equity share: the organisation accounts for its portion of GHG emissions and/or removals from respective facilities.

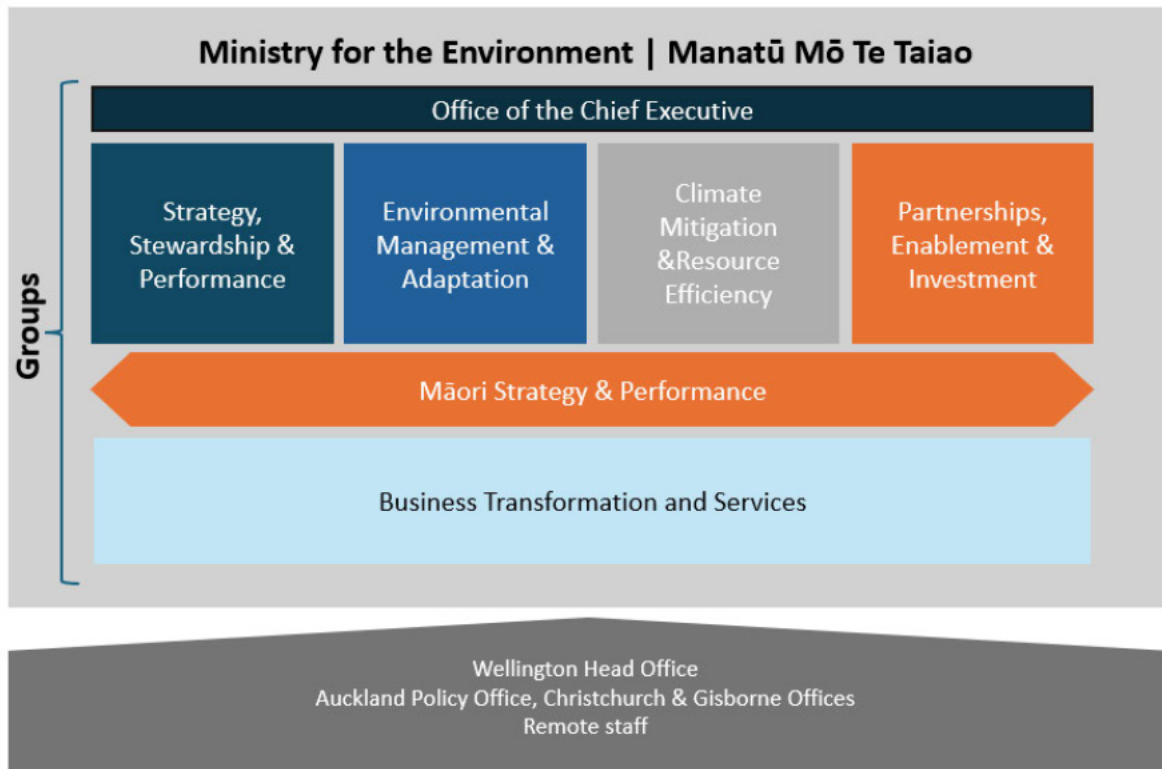


Figure 5: Organisational structure

Table 4. Brief description of business units, sites and locations included in this emissions inventory

Company/Business unit/Facility	Description
Ministry for the Environment	Includes all following locations for 2023/24:
	Wellington Head Office, 8 Willis Street Wellington 6011 (This office is shared with StatisticsNZ and Worksafe - StatisticsNZ are the head tenant)
	Wellington Stuart Dawson Building (unoccupied), 366 Lambton Quay, Wellington 6011
	Auckland Policy Office, 45 Queen Street Auckland CPD, Auckland 1010
	Christchurch Office, Level 2, 335 Lincoln Rd, East Building, Addington, Christchurch 8024
	Gisborne Office, 42 Grey Street Gisborne 4010
	New Auckland Office, MBIE Hub, 167b Victoria Street West, Auckland 1010
	Our remote staff in every region across the country.

### 1.3.6. Excluded business units

No business units have been excluded.

# CHAPTER 2: EMISSIONS MANAGEMENT AND REDUCTION REPORT

## 2.1. EMISSIONS REDUCTION RESULTS

We have reduced our GHG emissions by 51% from our 2017/18 base-year which exceeds our 2023/24 target to reduce by 32%. It also exceeds our mid-term GHG emissions reduction target on our base-year of 35% by 2025.

**Table 5: Comparison of historical GHG inventories**

Category	2018	2019	2020	2021	2022	2023	2024
Category 1: Direct emissions (tCO <sub>2</sub> e)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Category 2: Indirect emissions from imported energy (location-based method*) (tCO <sub>2</sub> e)	58.19	54.28	61.39	76.13	67.65	60.89	42.06
Category 3: Indirect emissions from transportation (tCO <sub>2</sub> e)	1,247.74	1,232.17	605.38	283.25	368.20	652.34	591.45
Category 4: Indirect emissions from products used by organisation (tCO <sub>2</sub> e)	6.63	3.22	3.63	3.90	25.03	39.10	10.20
Category 5: Indirect emissions associated with the use of products from the organisation (tCO <sub>2</sub> e)	0.00	0.00	0.00	19.45	0.00	0.00	0.00
Category 6: Indirect emissions from other sources (tCO <sub>2</sub> e)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total direct emissions (tCO<sub>2</sub>e)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total indirect emissions* (tCO<sub>2</sub>e)</b>	<b>1,312.57</b>	<b>1,289.67</b>	<b>670.41</b>	<b>382.73</b>	<b>460.88</b>	<b>752.33</b>	<b>643.71</b>
<b>Total gross emissions* (tCO<sub>2</sub>e)</b>	<b>1,312.57</b>	<b>1,289.67</b>	<b>670.41</b>	<b>382.73</b>	<b>460.88</b>	<b>752.33</b>	<b>643.71</b>
Category 1 direct removals (tCO <sub>2</sub> e)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased emission reductions (tCO <sub>2</sub> e)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total net emissions (tCO<sub>2</sub>e)</b>	<b>1,312.57</b>	<b>1,289.67</b>	<b>670.41</b>	<b>382.73</b>	<b>460.88</b>	<b>752.33</b>	<b>643.71</b>

Category	2018	2019	2020	2021	2022	2023	2024
<b>Emissions intensity</b>							
Total gross GHG emissions per FTE (gross tCO <sub>2</sub> e / per FTE per annum)	3.65	3.12	1.33	0.58	0.56	0.77	0.57
Total gross GHG emissions per FTE (gross mandatory tCO <sub>2</sub> e / per FTE per annum)	3.63	3.11	1.31	0.55	0.44	0.68	0.47
Operating revenue (gross tCO <sub>2</sub> e / \$Millions)	18.64	16.65	7.02	3.09	2.71	3.17	2.40
Operating revenue (gross mandatory tCO <sub>2</sub> e / \$Millions)	18.57	16.61	6.93	2.93	2.15	2.79	1.99

\*Emissions are reported using a location-based methodology. See section 1.2.1 for details.1.2.1

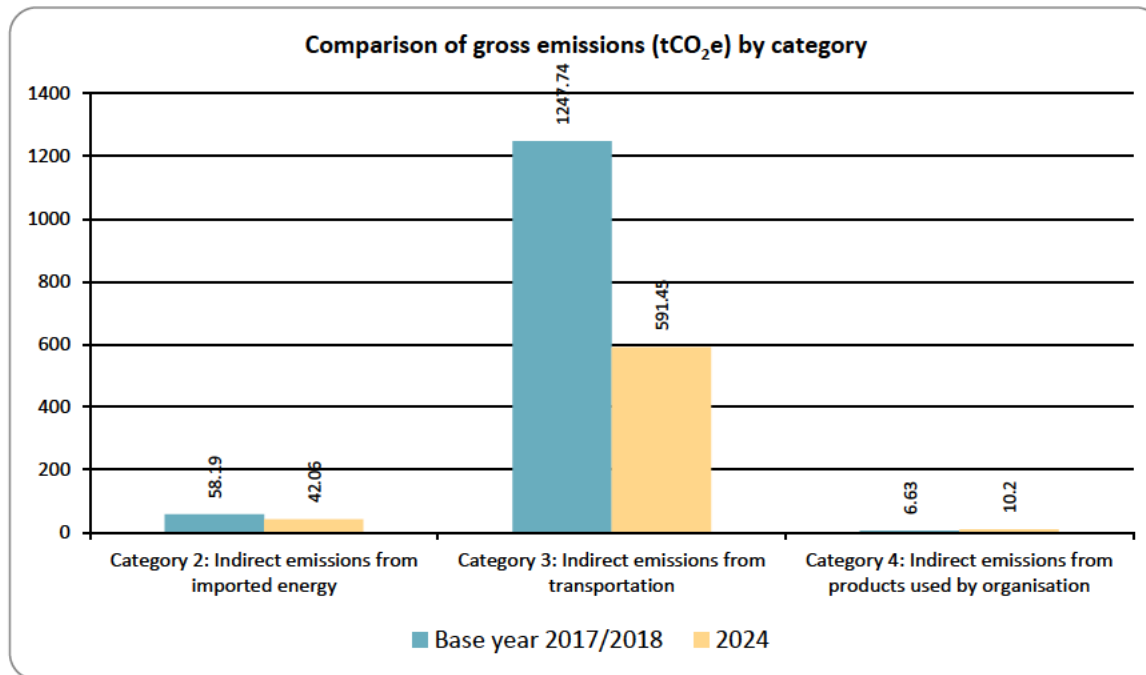


Figure 6: Comparison of gross emissions (tCO<sub>2</sub>e) by category between the reporting periods

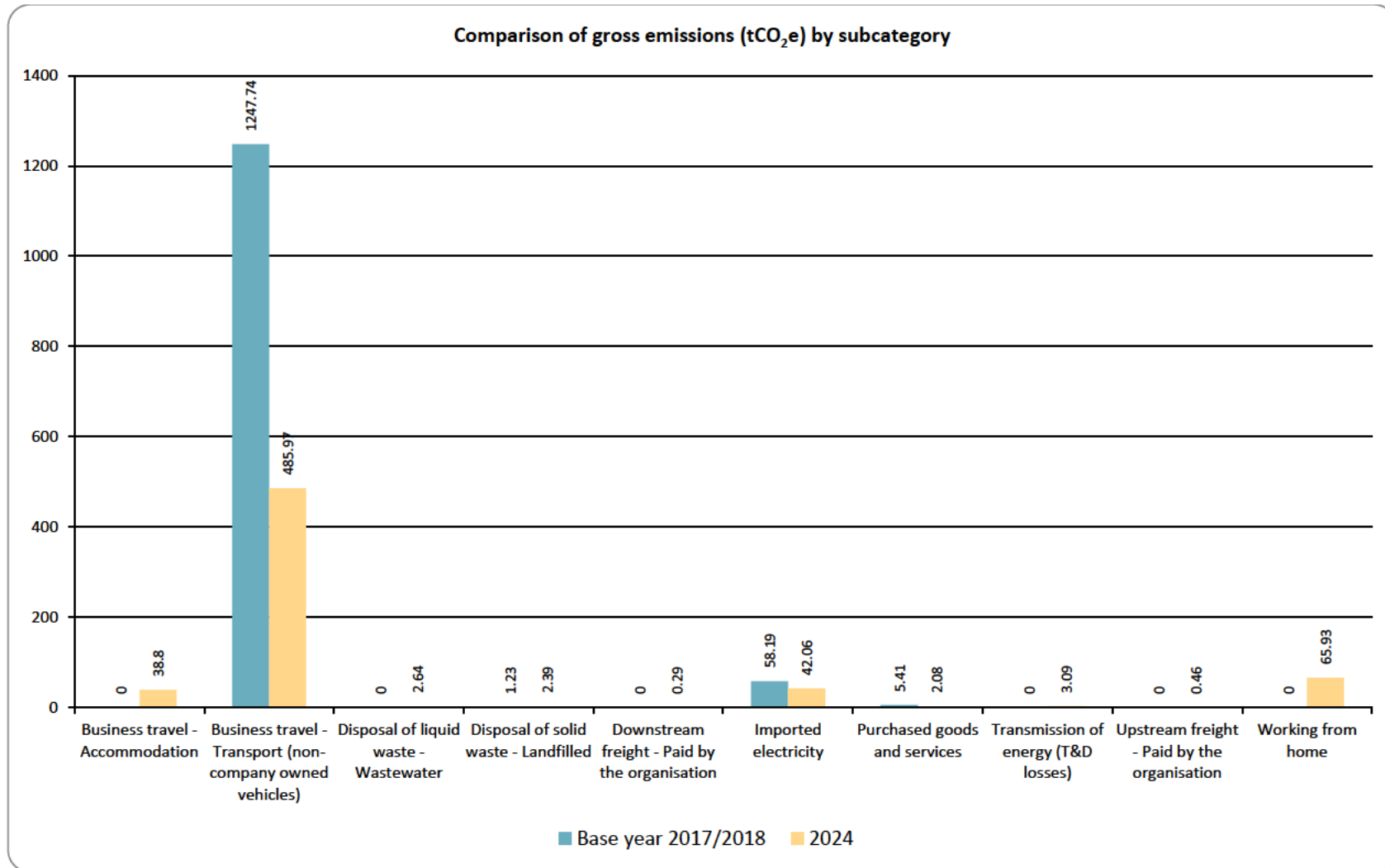


Figure 7: Comparison of gross emissions (tCO<sub>2</sub>e) by subcategory between the reporting periods

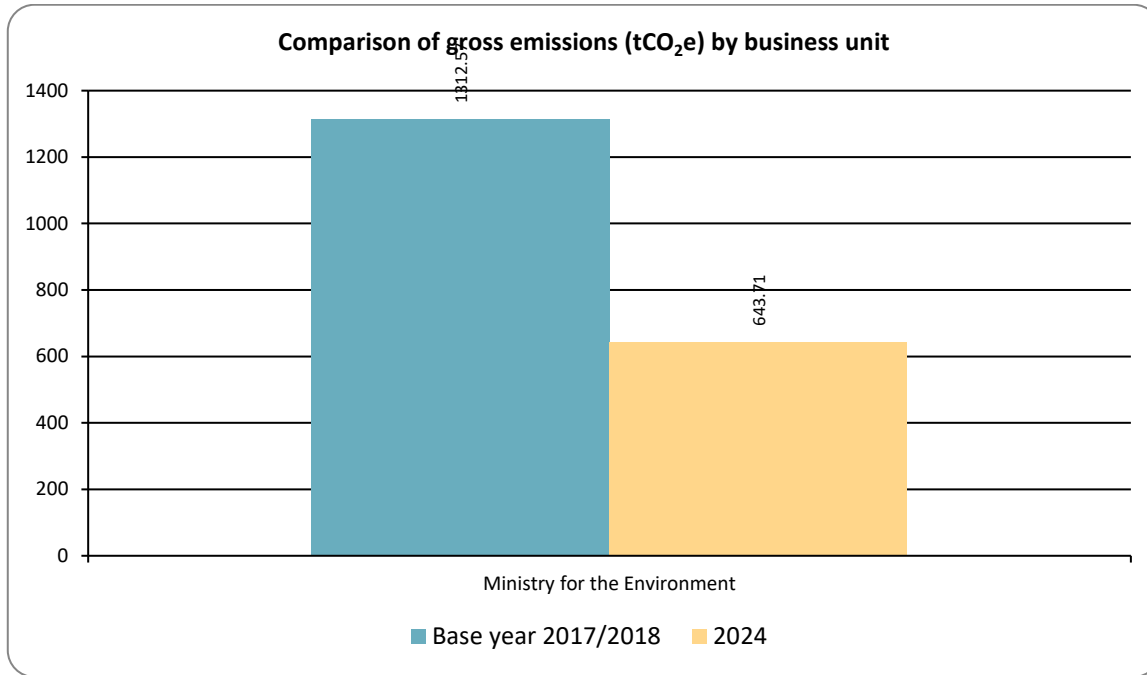
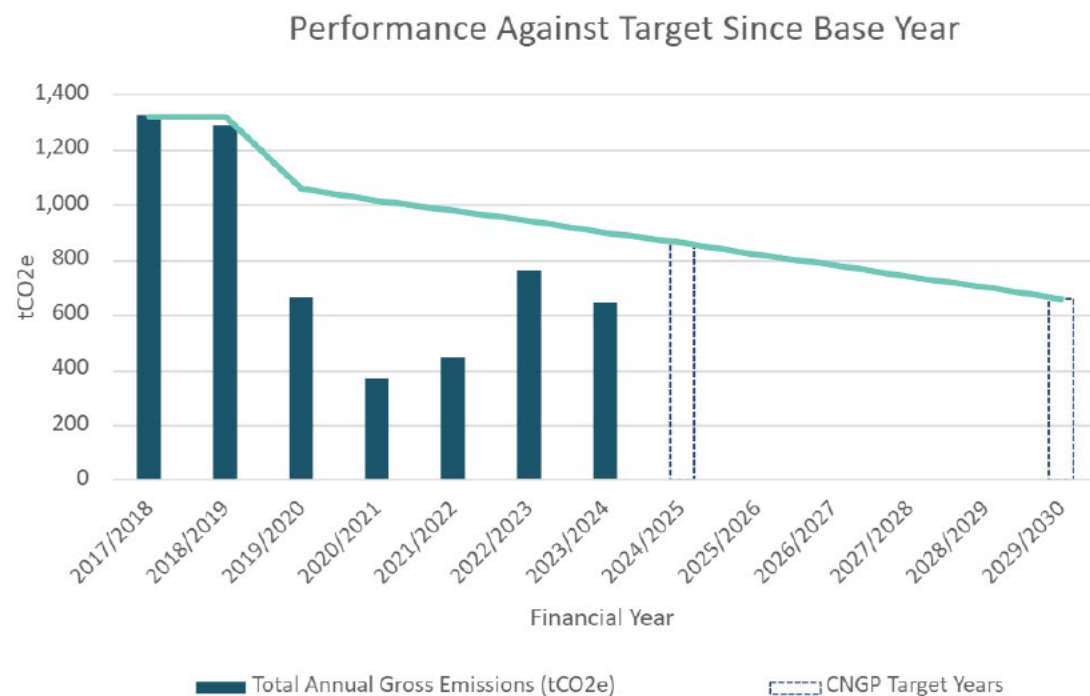


Figure 8: Comparison of gross emissions (tCO<sub>2</sub>e) by business unit between the reporting periods





**Figure 9: Performance against target since base year**

**Table 6. Performance against plan**

Target name	Baseline period	Target date	Type of target (intensity or absolute)	Current performance (tCO <sub>2</sub> e)	Current performance (%)	Comments
Ensure our new head office building maintains at least a five star Greenstar Building rating	30th June 2017 to 1 July 2018	On-going	Absolute	Complete	Complete	Current FTE number 1128.9 up from 360 in base-year.

Target name	Baseline period	Target date	Type of target (intensity or absolute)	Current performance (tCO <sub>2</sub> e)	Current performance (%)	Comments
Reduce our waste to landfill from our head office by 70% from our 2017/18 baseline.	30th June 2017 to 1 July 2018	By July 2025	Absolute	0.51	Reduced by 7.6%	Current FTE number 1128.9 up from 360 in base-year.
Reduce our emissions by 35% from our 2017/18 baseline by 2025	30th June 2017 to 1 July 2018	By December 2025	Absolute	643.71	Reduced by 51.39%	Current FTE number 1128.9 up from 360 in base-year.
Halve our emissions from our 2017/18 baseline by 2030	30th June 2017 to 1 July 2018	By December 2030	Absolute	643.71	Reduced by 51.39%	Current FTE number 1128.9 up from 360 in base-year.



## 2.2. SIGNIFICANT EMISSIONS SOURCES

### Significant sources

Our top emissions sources are domestic air travel, international air travel (business class, premium economy and economy inclusive), followed by WFH/electricity use. We have maintained our shift to economy and premium economy from international (business class) air travel. Business class is now our lowest emissions source at 12.2 tCO<sub>2</sub>e or 6.7% of total international travel.

We have:

- Embedded a conscious approach to our travel decisions, prioritising if and when we travel, and weighing our decisions to do so on price, well-being, and GHG emissions.
- Continued to set (reducing) annual internal GHG emissions budgets and goals for each group. Leaders are responsible for managing these budgets.
- Followed our travel policy and guidance so that business class travel is only allowed to be booked if staff meet the criteria to receive an exception, and; prioritising essential travel and ensure people consider alternatives e.g. online meetings.
- Educated and engaged with staff on the GHG emissions 'cost' of their travel decisions.

Leaders are accountable for their group's travel and receive advice on performance and reductions.

Our third highest source of emissions is electricity (working from home (WFH) electricity use estimates inclusive).

We work to maintain our Green Star 6 building rating for 8 Willis Street and aim to receive a Green Star 5 rating for our Stewart Dawson building. This building is not yet occupied.

### Activities responsible for generating significant emissions

Work programme demands and remote working often increase the demand for travel.

The Ministry has a flexible working by default policy which means staff can work from home when they choose even if they live near an office. This affects the total number of people working from home and has led to an increase in emissions produced from this source.

### Influences over the activities

We have investigated the reasons staff are travelling to understand and manage trends. We closely monitor remote working and staff increases or decreases in the Auckland, Christchurch, and Gisborne offices.

We monitor where we are flying, and typical demand is along the main-trunk lines from Auckland to Wellington, or Christchurch. Reasons to travel domestically vary, noting remote staff visits to Wellington were roughly 58% of total domestic travel. Staff are encouraged and endeavour to 'bundle' their visits with other meetings or team away days. For remote Managers, Chief Advisors, or Senior Leadership, these visits can be above the average 2 remote staff 'guardrail,' which we review annually. It is a 'guardrail' to support their planning and importantly, give agency to groups to manage and allocate within their budgets.

Work programme demands affect our travel activity. Given current fiscal constraint and a reset of government priorities the Ministry's work programme has changed and reduced. Consequently we suspect this has reduced travel demand. Our air travel is interconnected with our ground travel behaviour - as it increases or decreases so does taxis, rental cars, private car, and buses use.

We observed that private car mileage has decreased this year but remains high. Large diesel and petrol car use has also increased, alongside a decrease in already low public transport. We intended to review ground transport behaviours, opportunities, barriers, and develop initiatives to reduce emissions. We will endeavour to improve monitoring in the year ahead.

We peaked at 1214 FTE in FY23/24 compared with 360 in our base year, and maintained four offices, with a large proportion of our kaimahi working remotely. We are collocated with Statistics NZ and Worksafe in our head office in Wellington. StatsNZ are the head tenant and hold a greater occupancy ratio of the building. StatsNZ are responsible for the majority of procurement decisions related to electricity, paper, water, office supplies etc. We will continue working with StatsNZ to inform and/or influence those decisions as appropriate. We have a sustainability advisor representing MfE at the joint building management team forums.

#### **Significant sources that cannot be influenced**

As there is no other viable, fast, and efficient alternative to flying in New Zealand we still need to fly to meet the requirements of our work programme. For example, as a partner with iwi/Māori, or other parts of our role that require us to be physically on-site e.g., waste disposal levy monitoring and compliance audits.

We have limited ability to influence our working-from-home emissions as this is an average calculation, and even with accurate data our WFH staff are responsible for their own heating and power decisions. We can, and do, focus on providing efficient ICT hardware and software.

Electricity emissions are a source that likely cannot be significantly reduced as we must power our offices. However, with our Head office being a 6 Green star rated building we are likely minimising our electricity use as much as possible.

## **2.3. EMISSIONS REDUCTION TARGETS**

The organisation is committed to managing and reducing its emissions in accordance with the Programme requirements. Table 7 provides details of the emission reduction targets to be implemented. These are 'SMART' targets (specific, measurable, achievable, realistic, and time-constrained).

We set our GHG emissions reductions targets in line with a 1.5 degree reduction pathway.

We have reduced our business class air travel by 98% since 2017. Our international travel has reduced by 75% and we see a higher proportion of economy and premium economy flights relative to business class ones. In 2017/18 business class travel was the source of 633 tCO<sub>2e</sub>. Now, business class contributes 12 tCO<sub>2e</sub> to our emissions portfolio.

Our travel policy only allows business class flights to be taken if the exception criteria are met. This has shifted people's expectations and behaviours around booking international travel.

Domestic travel is now our largest emissions source (it was previously international travel). We have reduced our domestic air travel by 49% from our 2017/18 baseline. Taxi travel emissions have decreased by 78% over the same period. Taxi travel is largely connected to our air travel as a method of transport to and from airports, so these reductions are likely interlinked.

We have reduced our emissions by 51% despite our FTE increasing from approximately 360 in 2017/18, to 1129 in 2023/24. Our performance shows a continued decoupling of emissions from FTE growth.

We have reduced our waste to landfill by 7.6%. Our target is to reduce our waste to landfill from head office by 70% by 2025. We are investigating what has caused our waste to increase and how to support staff to reduce waste. Preliminary findings indicate that improved bin signage has resulted in an increased diversion from landfill to compost.

**Table 7. Emission reduction targets**

Target name	Baseline period	Target date	Type of target (intensity or absolute)	Categories covered	Target		KPI	Responsibility	Rationale
Maintain a Green Star building rating of 5 or above for 8 Willis St, Wellington Office.	30th June 2017 to 1 July 2018	By July 2022	Absolute	Categories 2, 3, 4	Six star Greenstar rating achieved	At least a five star Greenstar rating	At least a five star Greenstar rating achieved	Chief Operating Officer	Targets decided by Te Pūrengi. Refer to our emissions reduction projects.
Reduce our waste to landfill from our head office by 70% from our 2017/18 baseline.	30th June 2017 to 1 July 2018	By July 2025	Absolute	Categories 4	70%	2767 kg (1.2 tCO <sub>2</sub> e) for 2017/18 baseline. 830 kg target (0.36 tCO <sub>2</sub> e).	830 kg	Natasha Lewis	Targets decided by Te Pūrengi. Refer to our emissions reduction projects.
Reduce our emissions by 35% from our 2017/18 baseline by 2025	29th June 2017 to 1 July 2018	By December 2025	Absolute	Categories 2, 3, 4	35%	1323 tCO <sub>2</sub> e for 2017/18 baseline emissions. Emissions reduction target of 860 tCO <sub>2</sub> e.	860 tCO <sub>2</sub> e	Natasha Lewis	The target was set using the SBTi method, and reconfirmed using the CNGP target setting tool. We analysed existing data and behaviour, and identified practical reduction options. This was particularly on flights. We then tested different 'mixes' of those reduction options to understand how we could achieve the target.
Halve our emissions from our 2017/18 baseline by 2030	30th June 2017 to 1 July 2018	By December 2030	Absolute	Categories 2, 3, 4	50%	1324 tCO <sub>2</sub> e for 2017/18 baseline emissions. Emissions reduction target of 662 tCO <sub>2</sub> e.	662 tCO <sub>2</sub> e	Natasha Lewis	The target was set using the SBTi method, and reconfirmed using the CNGP target setting tool. We analysed existing data and behaviour, and identified practical reduction options. This was particularly on flights. We then tested different 'mixes' of those reduction options to understand how we could achieve the target.

## 2.4. EMISSIONS REDUCTION PROJECTS

In order to achieve the reduction targets identified in Table 7, specific projects have been identified to achieve these targets, and are detailed in Table 8 below.

**Table 8. Projects to reduce emissions**

Objective	Project	Responsibility	Completion date	Potential co-benefits	Potential unintended consequences	Actions to minimise unintended consequence
Reduce staff business domestic and international air travel	Continue to set emissions budgets for each group, each FY year, and support Te Pūrengi and staff to manage and achieve these budgets through regular internal reporting. Expand and improve our readily accessible internal monitoring dashboard so staff can monitor more sources of emissions other than air travel.	Lucy Tyndall, Sustainability and Climate Risk Specialist. Aaron Moss, Sustainability Advisor	Ongoing	Co-benefits with travel team through streamlined reporting and improved travel planning. This reduces costs from unplanned travel and pressure on travel team to manage requests.	Any additional stress on those accountable staff who manage work programmes and GHG emissions budgets.	Continue to monitor and understand travel behaviour and provide that information to all staff. Supports individual accountability at all levels to consider their travel carefully. Second, emphasis on planning from the start of financial year, and ongoing staff education and awareness, will help reinforce and allay concerns.
	Ongoing investment in improved online meeting technologies and office space.	Mike Porter, Chief Information Officer, MFE	Ongoing	Promote flexible and remote working. This includes working with our externals e.g. contractors, consultants. Encourage travel only when essential.	Increased use of data (online working apps, Cloud-based technologies, etc). Data makes us 'transnational consumers' of electricity and the GHG emissions are currently difficult to quantify.	Continue to investigate and work with our suppliers on emissions from data use and broader ICT.

Objective	Project	Responsibility	Completion date	Potential co-benefits	Potential unintended consequences	Actions to minimise unintended consequence
Support greater use of sustainable and low emissions ground transport options	Investigate when and why staff use low occupancy vehicles (rental cars, private cars, taxis, Ubers) and public transport. Work with Behavioural Insights and Change Group to identify behaviours, barriers and opportunities for improvement and emission reductions.	[Resource pending - Sustainability Advisor]	By mid 2025	Potential cost savings, improved staff awareness and use of low emission transport options, investigating any improvements to make it easy for staff to travel (and low emissions.) Behavioural insights team provided with data about employees vehicle use habits.	Risk of staff feeling stressed and/or penalised if they can't and/or don't have access to low emissions transport options. Depending on nature of travel, time, place, availability, accessibility, staff may not always have those options available, or other factors weigh in e.g. safety, wellbeing.	As with all efforts developing initiatives, ensure we take into consideration sustainability, personal health and wellbeing, security, and the safety of staff.
Set and measure new baseline targets in our head office building in Wellington	Analyse data collected on emissions sources (i.e. categories 2, 3, 4, value chain) for FY22/23. Review and set targets in FY24/25, following SMART.	Lucy Tyndall, Sustainability and Climate Risk Specialist. Aaron Moss, Sustainability Advisor	By mid 2025	Opportunity for collaboration and coordination with our head tenant StatsNZ, to share knowledge, best practices, and align outcomes.	None anticipated.	n/a
Scope 3 assessment and review	Review our Scope 3 emissions to identify any new and material emission sources.	Aaron Moss, Sustainability Advisor	By December 2024	None anticipated.	None anticipated.	n/a
Working from Home (WFH) engagement and initiatives	Develop and run educational and awareness raising initiatives to encourage energy efficiency and waste minimisation for our WFH staff, and data/survey collection where/if practical.	[Resource pending - Sustainability Advisor]	Ongoing	Reduction in WFH (and household) waste-to-landfill and electricity use. Noting any reductions cannot be captured in reporting, due to current calculation methodology.	Upfront cost to WFH staff who choose to upgrade to more energy efficient heating and lighting.	Manage expectations surrounding the need to change heating and lighting.

Objective	Project	Responsibility	Completion date	Potential co-benefits	Potential unintended consequences	Actions to minimise unintended consequence
	Ongoing review and improvement to ICT hardware and software, and furniture, for WFH (i.e. energy efficient, low-waste, supply chain, end-of-life, recycling)	Mike Porter - IT services and the business support teams	Ongoing	Potential reduced operating costs and emissions for WFH. Albeit small per FTE, but aggregated savings across electricity use, waste-to-landfill, etc.	None anticipated.	n/a
Waste reduction education and engagement	Investigate what has caused our waste to increase and how to support staff to reduce waste. Note interrelationship with 'Set and measure new baseline targets in our new head office building in Wellington.'	[Resource pending - Sustainability Advisor]	By early 2025	Opportunity for collaboration and coordination with head tenant StatsNZ, share knowledge, best practice, and align outcomes.	None anticipated.	n/a
On-going improvements in energy efficiency to reduce electricity consumption .	Maintain a Green Star building rating of 5 or above for 8 Willis St, Wellington Office.	Laura Dixon, Chief Operating Officer, MFE	Ongoing	Reduced operating costs, reduced GHG liability.	None anticipated.	n/a
Reducing GHG emissions through our broader supply-chain	On-going engagement with our suppliers and focus on procuring products and services with low emissions and low waste.	Aaron Moss, Sustainability Advisor	Ongoing	Alignment with the All-of-Government broader outcomes for procurement; supporting the transition to a low-emissions economy.	None anticipated.	n/a



Table 9 highlights emission sources that have been identified for improving source the data quality in future inventories.

**Table 9. Projects to improve data quality**

Emissions source	Actions to improve data quality	Responsibility	Completion date
All sources	We've been undertaking work to further and more seamlessly integrate, and automate, emissions reporting and monitoring with our finance systems. This will enable improved monthly, and in some places, real-time monitoring of our emissions and better data insights for staff. Automating the collection and processing of data for verification purposes will greatly reduce FTE costs as well. It is being done in phases, focusing first on emissions sources: air and ground travel, and electricity.	Lucy Tyndall, Sustainability and Climate Risk Specialist. Aaron Moss, Sustainability Advisor.	On-going
Staff business travel (including air, rail, bus, ferry, taxis, rentals, accommodation, and private car mileage)	Improvements to the staff reimbursement form were completed last year. There is further opportunity to streamline this through our Financial Management and Information System (FMIS), as per comment above.	Aaron Moss, Sustainability Advisor	Ongoing
Air Travel	We need to continue to work with our suppliers and internal teams to improve the quality and flow of our travel emissions data. First, with internal teams in travel, IT and finance, to improve data standards, consistency and analysis across FMIS, our emissions dashboard, and for our yearly audits. Second, with our travel supplier Tandem. Tandem have launched their online data and analytics portal, however the data often includes duplications and cancelled flights are sometimes not correctly removed or reinstated. We are working, with the support of the MfE travel team, to work with Tandem and improve the quality of the raw data.	Aaron Moss, Sustainability Advisor	On-going
Rental cars	We are still working on automating the collection and processing of this data in the aim of having it flow through into our dashboard that is accessible to all staff. We are continuing our conversation with our travel provider, Tandem, to establish what data we need in what format and reduce the errors and duplications that are currently found in their raw data.	Beth Walker, Sustainability Advisor	End of 2023

Emissions source	Actions to improve data quality	Responsibility	Completion date
Electricity : Working from home emissions	We have formulated an MfE specific methodology for calculating WFH emissions (FTE x average electricity use). This provides us with more accurate emissions and allows us to share our methods with other government agencies to improve their methods to follow best practice. We did not complete development and release of a survey that we intended to for this financial year - to better understand our employee habits - but will do so this year.	Beth Walker, Sustainability Advisor	On-going
Data use	We are having ongoing engagement with our data and ICT suppliers (e.g. Datacom, Microsoft) on GHG emissions from our data use. We are also raising the issue with technical experts and government agencies in an effort to peak interest and conversation. We aim to further understand it internally, what would be needed to quantify it, technical barriers, and understand what existing research, products or other related work is happening.	Lucy Tyndall, Sustainability and Climate Risk Specialist.	On-going

## 2.5. STAFF ENGAGEMENT

We have our Sustainability Strategy and GHG emissions reduction commitments published on our website. Internally we produce monthly reports on our performance against our target - and GHG emissions budgets - for Manager, Director, and Executive Leadership. Our reduction commitments have also been strongly signalled through our business planning process for FY23/24 and 24/25. This year groups were given a proposed emissions envelope before they planned their air travel for FY23/24. This helped give groups an idea of how many emissions they could roughly produce.

In FY23/24 we continued to improve our internal emissions dashboard - and integrate our emissions and finance systems - and will endeavour to do so in FY24/25. The dashboard is accessible any time to staff. It tracks our monthly actuals (and we are working on making this real-time data where possible) against our GHG emissions budgets. It also enables staff to respond and act on managing their travel emissions.

We continue to engage and support internal teams in Procurement, ICT, and across groups, where they have influence and/or levers to develop and implement supply chain initiatives i.e., introducing clauses in our contract templates and criteria weightings. This supports the Broader Outcomes for procurement, including review of purchased goods and services to prioritise low emissions, low waste options. With our ICT teams, we are collecting information and engaging suppliers, with the view of improving our sustainability strategy and initiatives in ICT procurement, services, as well as operations and infrastructure. We also continue to support staff to engage with our contractors, externals (advisory groups) and suppliers, communicate MfE's sustainability objectives, and makes efforts to reduce emissions from air travel wherever possible.

Our 2022-2025 Sustainability Strategy remains in place. This builds upon our previous strategies that will hold us to account, and ensure we are operating sustainably across the Ministry.

Internal staff communications and engagement is predominantly done via the intranet. However, there is also the opportunity to communicate our targets and sustainability work through webinars, our waste audit process, all-staff meetings, inductions, and our Chief Executive's blog communications.

Our co-location with StatsNZ creates a great opportunity for collaboration and engaging with their sustainability team to work on collectively reducing our emissions together from this shared office. Of particular focus will be waste and electricity, as these are now shared facilities.

## 2.6. KEY PERFORMANCE INDICATORS

Our key performance indicators are gross GHG emissions reductions in tCO<sub>2</sub>e, reflective of our targets.

**Table 10. Key Performance Indicators (KPIs).**

KPI	Rationale of using the additional KPI
267.86 \$M Revenue	We use this to monitor our work programme growth versus GHG emissions. Note this figure doesn't include non-departmental funding – ie, \$ paid out for remediation works, or the community funds, freshwater projects.
Total gross GHG emissions per Full Time Employee 0.5702 tCO <sub>2</sub> e	We use this, like \$Revenue, to monitor our decoupling of GHG emissions from FTE growth.

## 2.7. MONITORING AND REPORTING

The Ministry is committed to managing and reducing its emissions in accordance with the Programme requirements. Table 7 provides details of the emission reduction targets to be implemented. These are 'SMART' targets (specific, measurable, achievable, realistic, and time-constrained).



## APPENDIX 1: DETAILED GREENHOUSE GAS INVENTORY

Additional inventory details are disclosed in the tables below, and further GHG emissions data is available on the accompanying spreadsheet to this report (Appendix1-Data Summary Ministry for the Environment | Manatū Mō Te Taiao.xls).

**Table 11. Direct GHG emissions and removals, quantified separately for each applicable gas**

Category	CO <sub>2</sub>	CH <sub>4</sub>	N <sub>2</sub> O	NF <sub>3</sub>	SF <sub>6</sub>	HFC	PFC	Desflurane	Sevoflurane	Isoflurane	Emissions total (tCO <sub>2</sub> e)
Stationary combustion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Mobile combustion (incl. company owned or leased vehicles)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Emissions - Industrial processes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Removals - Industrial processes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Leakage of refrigerants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Treatment of waste	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fugitive Emissions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Treatment of wastewater	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Emissions - Land use, land-use change and forestry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Removals - Land use, land-use change and forestry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fertiliser use	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Addition of livestock waste to soils	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Addition of crop residue to soils	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Addition of lime to soils	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Enteric fermentation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Category	CO <sub>2</sub>	CH <sub>4</sub>	N <sub>2</sub> O	NF <sub>3</sub>	SF <sub>6</sub>	HFC	PFC	Desflurane	Sevoflurane	Isoflurane	Emissions total (tCO <sub>2</sub> e)
Open burning of organic matter	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Electricity generated and consumed onsite	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Medical gases	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Exported electricity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total net emissions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



**Table 12. Non-biogenic, biogenic anthropogenic and biogenic non-anthropogenic CO<sub>2</sub> emissions and removals by category**

<b>Category</b>	<b>Anthropogenic biogenic CO<sub>2</sub> emissions</b>	<b>Anthropogenic biogenic (CH<sub>4</sub> and N<sub>2</sub>O) emissions (tCO<sub>2</sub>e)</b>	<b>Non-anthropogenic biogenic (tCO<sub>2</sub>e)</b>
Category 1: Direct emissions	0.00	0.00	0.00
Category 2: Indirect emissions from imported energy	0.00	0.00	0.00
Category 3: Indirect emissions from transportation	0.00	0.00	0.00
Category 4: Indirect emissions from products used by organisation	0.00	4.71	0.00
Category 5: Indirect emissions associated with the use of products from the organisation	0.00	0.00	0.00
Category 6: Indirect emissions from other sources	0.00	0.00	0.00
<b>Total gross emissions</b>	<b>0.00</b>	<b>4.71</b>	<b>0.00</b>

## A1.1 REPORTING BOUNDARIES

### A1.1.1 Emission source identification method and significance criteria

The GHG emissions sources included in this inventory are those required for Programme certification and were identified with reference to the methodology described in the GHG Protocol and ISO 14064-1:2018 standards as well as the Programme Technical Requirements.

The GHG emissions sources included in this inventory are those required for Programme certification and were identified with reference to the methodology described in the GHG Protocol and ISO 14064-1:2018 standards as well as the Programme Technical Requirements.

We speak to relevant staff, monitor changes in operations (i.e. growth in remote working), and review operational expenditure records. On-going integration of our financial systems with our emissions reporting also means a closer working relationship between Sustainability and Finance/Operations teams. This has been improving year-on-year, and we remain focused on embedding the understanding, mindset and systems of GHG emissions reporting and reductions in our operations.

Significance of emissions sources within the organisational boundaries has been considered in the design of this inventory. The significance criteria used comprise:

All direct emissions sources that contribute more than 1% of total Category 1 and 2 emissions

All indirect emissions sources that are required by the Programme.

No changes to the significance criteria have been made since this inventory was initially developed in the base year.

Significance of emissions sources within the organisational boundaries has been considered in the design of this inventory. The significance criteria used comprise:

- All direct emissions sources that contribute more than 1% of total Category 1 and 2 emissions
- All indirect emissions sources that are required by the Programme.

No changes to the significance criteria have been made since this inventory was initially developed in the base year.

### A1.1.2 Included sources and activity data management

As adapted from ISO 14064-1, the emissions sources deemed significant for inclusion in this inventory were classified into the following categories:

- **Direct GHG emissions (Category 1):** GHG emissions from sources that are owned or controlled by the company.
- **Indirect GHG emissions (Category 2):** GHG emissions from the generation of purchased electricity, heat and steam consumed by the company.
- **Indirect GHG emissions (Categories 3-6):** GHG emissions that occur as a consequence of the activities of the company but occur from sources not owned or controlled by the company.

Table 13 provides detail on the categories of emissions included in the GHG emissions inventory, an overview of how activity data were collected for each emissions source, and an explanation of any uncertainties or assumptions made based on the source of activity data. Detail on estimated numerical uncertainties are reported in Appendix 1.

As adapted from ISO 14064-1, the emissions sources deemed significant for inclusion in this inventory were classified into the following categories:

Direct GHG emissions (Category 1): GHG emissions from sources that are owned or controlled by the company.

Indirect GHG emissions (Category 2): GHG emissions from the generation of purchased electricity, heat and steam consumed by the company.

Indirect GHG emissions (Categories 3-6): GHG emissions that occur as a consequence of the activities of the company but occur from sources not owned or controlled by the company.

Table 13 provides detail on the categories of emissions included in the GHG emissions inventory, an overview of how activity data were collected for each emissions source, and an explanation of any uncertainties or assumptions made based on the source of activity data. Detail on estimated numerical uncertainties are reported in Appendix 1.

We receive raw data directly from suppliers and reimbursement data from our finance team. We have stored all this and correspondence related to sourcing the data in our information management system and can provide Toitū access to this data for a period of 20 days. Next year we will review the format of data, how regularly it is entered, establish business processes to manage more regular data entry and recording.

**Table 13. GHG emissions activity data collection methods and inherent uncertainties and assumptions**

GHG emissions category	GHG emissions category	GHG emissions source or sink subcategory	Overview of activity data and evidence	Explanation of uncertainties or assumptions around your data and evidence	Use of default and average emissions factors	Pre-verified data
Category 2: Indirect emissions from imported energy	Category 2: Indirect emissions from imported energy	Imported electricity	Electricity for Wellington, Auckland, Christchurch, and Gisborne offices through invoices from suppliers, and normalised consumption for missing data.	It is assumed the supplier reports are complete and accurate. Data was centralised in a workbook authored by our Property Advisor, Rob Bertoni.	Preferred unit and emission factor selected to report on these sources	No
Overall assessment of uncertainty for Category 2 emissions and removals	Overall assessment of uncertainty for Category 2 emissions and removals		3%	Low		

GHG emissions category	GHG emissions category	GHG emissions source or sink subcategory	Overview of activity data and evidence	Explanation of uncertainties or assumptions around your data and evidence	Use of default and average emissions factors	Pre-verified data
Category 3: Indirect emissions from transportation	Category 3: Indirect emissions from transportation	Business travel - Transport (non-company owned vehicles)	Private Car average (fuel type unknown), Rental Car EV - average, Rental Car Large (diesel 2000-2999cc), Rental Car Large (petrol 2000-2999cc), Rental Car Medium (petrol 1600-2000cc), Rental Car Small (petrol 1350-1600cc), Rental Car XL (petrol over 3000cc), Rental Car Medium hybrid - post-2015, Bus travel (city), Air travel domestic (large aircraft), Air travel domestic (medium aircraft), Air travel domestic (small aircraft), Air travel long haul (business), Air travel long haul (econ), Air travel long haul (econ+), Air travel short haul (econ), Air travel short haul b/f class, Bus/Coach travel (long distance), Helicopter Squirrel (AS 350B3), Rail travel (international), Rail travel (national), Taxi (regular)	<p>No uncertainties, for data from supplier reports were assumed be accurate and complete.</p> <p>Some uncertainty for the small proportion of data that came from financial reimbursement records. While the majority of the data was clean, some assumptions had to be made where there were entry discrepancies or data was missing.</p> <p>The KM amount for mileage and taxi's (when km's wasn't provided) is calculated using the IRD approved rate of \$0.95 per KM travelled. This rate was issued for the tax ending March 2023, year not FY.</p> <p>It is assumed that all city bus travel is under 80km if not otherwise stated. It is assumed all city buses are not electric but we note Wellington City Council is gradually transitioning to an electric feet. This may mean we have over counted our city bus emissions.</p>	Preferred unit and emission factor selected to report on these sources	No

GHG emissions category	GHG emissions category	GHG emissions source or sink subcategory	Overview of activity data and evidence	Explanation of uncertainties or assumptions around your data and evidence	Use of default and average emissions factors	Pre-verified data
				MfE don't have a natural account for Ubers. Uber use was calculated alongside taxi reimbursements but split out into a new factor using the verified kilometres travelled. Assumes petrol as fuel source and disregards hybrid models as an assumption.		
		Business travel - Accommodation	Accommodation - Australia, Accommodation - Canada, Accommodation - Caribbean Region, Accommodation - France, Accommodation - Germany, Accommodation - Japan, Accommodation - New Zealand, Accommodation - Portugal, Accommodation - Singapore, Accommodation - Switzerland, Accommodation - United Arab Emirates	No uncertainties, supplier accommodation reports were assumed be accurate and complete. Samoa was categorised as Fiji, and Kenya as South Africa, the closest available neighbours.	Preferred unit and emission factor selected to report on these sources	No
		Upstream freight - Paid by the organisation	Freight Air travel Domestic (average), Freight Rail, Freight Shipping Ro-Ro ferry (freight, average)	No uncertainties, supplier accommodation reports were assumed be accurate and complete.	Preferred unit and emission factor selected to report on these sources	No
		Downstream freight - Paid by the organisation	Freight Rigid and Articulated trucks, Freight Road all trucks (average), Freight Road van (average), Freight Shipping Ro-Ro ferry (freight, average)	No uncertainties, supplier accommodation reports were assumed be accurate and complete	Preferred unit and emission factor selected to report on these sources	No

GHG emissions category	GHG emissions category	GHG emissions source or sink subcategory	Overview of activity data and evidence	Explanation of uncertainties or assumptions around your data and evidence	Use of default and average emissions factors	Pre-verified data
		Downstream freight - Paid by the customer/others	Freight Road articulated truck (3.5-33t), Freight Road rigid truck (3.5-7t), Freight Road van (average)		Preferred unit and emission factor selected to report on these sources	Yes
		Working from home	Electricity	Agreed upon method used, breaking down electricity into laptop, monitor, light, and heater usage calculated based on MfE particular averages and averages used in the Measuring Emissions Guidance 2022. Waste to landfill calculated as an average based on the FY22/23 Wellington office waste audits.		
Overall assessment of uncertainty for Category 3 emissions and removals	Overall assessment of uncertainty for Category 3 emissions and removals		6%	Medium		
Category 4: Indirect emissions from products used by organisation	Category 4: Indirect emissions from products used by organisation	Purchased goods and services	Paper use - default, Paper use office 100% recycled, Water supply	Paper use - default, Paper use office 100% recycled, Water supply	No uncertainties, it is assumed suppliers reports were accurate and complete. We have assumed MfE uses 60% of the paper purchased for 8 Willis Street. StatsNZ are responsible purchasing paper for 8 Willis st as they are the main tenant and preside over building services including paper procurement. This percentage is based on the agreed upon split between MfE and Stats for expenses.	Preferred unit and emission factor selected to report on these sources

GHG emissions category	GHG emissions category	GHG emissions source or sink subcategory	Overview of activity data and evidence	Explanation of uncertainties or assumptions around your data and evidence	Use of default and average emissions factors	Pre-verified data
		Disposal of solid waste - Landfilled	Waste landfilled LFGR Mixed waste	Waste landfilled LFGR Mixed waste	It is assumed that data source is an appropriate representation of activity. Waste to landfill was estimated from the extrapolated results of a professionally conducted waste audit at 8 Willis St. The results calculate waste kg / FTE for a one year period. These results have been applied to the whole of the Ministry, using average FTEs across the whole of the measurement period. Plastics, paper and glass are put into recycling bins and collected for recycling. Compostable waste is separated. A best estimate for our other offices and WFH was calculated by an average from the Wellington Office per FTE.	Preferred unit and emission factor selected to report on these sources
		Disposal of liquid waste - Wastewater	Wastewater for treatment plants (average)	Wastewater for treatment plants (average)	Assumptions based on FTE and login data that shows employee's locations. This was used to get a better estimate of the average number of staff who work from home. Assumes a usage ratio of 0.87 wastewater to water supply taken from 2024 MEG. Water supply is based on a monthly per capita average derived from occupancy and water meter data from 8 Willis Street.	Preferred unit and emission factor selected to report on these sources
		Transmission of energy (T&D losses)	Electricity distributed T&D losses			



GHG emissions category	GHG emissions category	GHG emissions source or sink subcategory	Overview of activity data and evidence	Explanation of uncertainties or assumptions around your data and evidence	Use of default and average emissions factors	Pre-verified data
Overall assessment of uncertainty for Category 4 emissions and removals	Overall assessment of uncertainty for Category 4 emissions and removals		24%	High		



### A1.1.3 Excluded emissions sources and sinks

Emissions sources in Table 14 have been identified and excluded from this inventory.

**Table 14. GHG emissions sources excluded from the inventory**

Business unit	GHG emissions source or sink	GHG emissions category	Reason for exclusion
Ministry for the Environment	Indirect emissions from transportation -staff commuting	Category 3	Survey was unable to be conducted this year. Priority for FY23/24.
Ministry for the Environment	Embodied emissions of IT equipment	Category 4	Currently assessing and developing data collection

## A1.2 QUANTIFIED INVENTORY OF EMISSIONS AND REMOVALS

### A1.2.1 Calculation methodology

A calculation methodology has been used for quantifying the emissions inventory based on the following calculation approach, unless otherwise stated below:

$$\text{Emissions} = \text{activity data} \times \text{emissions factor}$$

The quantification approach(es) has not changed since the previous measurement period

All emissions were calculated using Toitū emanage with emissions factors and Global Warming Potentials provided by the Programme (see Appendix 1 - data summary.xls). Global Warming Potentials (GWP) from the IPCC fifth assessment report (AR5) are the preferred GWP conversion<sup>5</sup>.

Where applicable, unit conversions applied when processing the activity data has been disclosed.

There are systems and procedures in place that will ensure applied quantification methodologies will continue in future GHG emissions inventories.

### A1.2.2 Supplementary results

Holdings and transactions in GHG-related financial or contractual instruments such as permits, allowances, verified offsets or other purchased emissions reductions from eligible schemes recognised by the Programme are reported separately here.

#### A1.2.2.1 PURCHASED OR DEVELOPED REDUCTION OR REMOVAL ENHANCEMENT PROJECTS

Not applicable.

#### A1.2.2.2 DOUBLE COUNTING AND DOUBLE OFFSETTING

There are various definitions of double counting or double offsetting. For this report, it refers to:

- Parts of the organisation have been prior offset.
- The same emissions sources have been reported (and offset) in both an organisational inventory and product footprint.

<sup>5</sup> If emission factors have been derived from recognised publications approved by the programme, which still use earlier GWPs, the emission factors have not been altered from as published.

- Emissions have been included and potentially offset in the GHG emissions inventories of two different organisations, e.g. a company and one of its suppliers/contractors. This is particularly relevant to indirect (Categories 2 and 3) emissions sources.
- Programme approved 'pre-offset' products or services that contribute to the organisation inventory
- The organisation generates renewable electricity, uses or exports the electricity and claims the carbon benefits.
- Emissions reductions are counted as removals in an organisation's GHG emissions inventory and are counted or used as offsets/carbon credits by another organisation.

Double counting / double offsetting has not been included in this inventory.

#### **Details**

There is no double counting.

## APPENDIX 2: SIGNIFICANCE CRITERIA USED

**Table 15. Significance criteria used for identifying inclusion of indirect emissions**

Emissions source	Magnitude	Level of influence	Risk or opportunity	Sector specific guidance	Outsourcing	Employee engagement
Air travel domestic (average)	Yes	Yes	Yes	Yes	No	Yes
Air travel long haul (business)	Yes	Yes	Yes	Yes	No	Yes
Air travel long haul (econ)	Yes	Yes	Yes	Yes	No	Yes
Air travel long haul (econ+)	Yes	Yes	Yes	Yes	No	Yes
Air travel short haul (econ)	Yes	Yes	Yes	Yes	No	Yes
Air travel short haul b/f class	Yes	Yes	Yes	Yes	No	Yes
Bus travel (city)	No	Yes	Yes	Yes	No	Yes
Bus/Coach travel (long distance)	No	Yes	Yes	Yes	No	Yes
Electricity	Yes	Yes	Yes	Yes	No	Yes
Electricity : Working from home emissions	Yes	No	Yes	Yes	No	Yes
Ferry travel (Cook Strait)	No	Yes	Yes	Yes	No	Yes
Paper use - default	Yes	Yes	Yes	Yes	No	Yes
Paper use office 100% recycled	No	Yes	Yes	Yes	No	Yes
Private Car average (fuel type unknown)	Yes	Yes	Yes	Yes	No	Yes
Rail travel (national)	No	Yes	Yes	Yes	No	Yes
Rental Car EV - average	Yes	Yes	Yes	Yes	No	Yes
Rental Car Large (diesel 2000-2999cc)	Yes	Yes	Yes	Yes	No	Yes

Emissions source	Magnitude	Level of influence	Risk or opportunity	Sector specific guidance	Outsourcing	Employee engagement
Rental Car Large (petrol 2000-2999cc)	Yes	Yes	Yes	Yes	No	Yes
Rental Car Medium (petrol 1600-2000cc)	Yes	Yes	Yes	Yes	No	Yes
Rental Car Medium hybrid - post-2015	No	Yes	Yes	Yes	No	Yes
Rental Car Small (petrol 1350-1600cc)	Yes	Yes	Yes	Yes	No	Yes
Rental Car XL (petrol over 3000cc)	No	Yes	Yes	Yes	No	Yes
Taxi (regular)	Yes	Yes	Yes	Yes	No	Yes
Waste landfilled LFGR Mixed waste	No	No	Yes	Yes	No	Yes
Waste landfilled LFGR Mixed waste	Yes	Yes	Yes	Yes	No	Yes
IT & software development	Yes	No	Yes	Yes	No	Yes
Publishing services	Yes	No	No	No	No	No
Advertising and Market Research Services	No	No	No	No	No	No
Print & publishing services	Yes	No	No	No	No	No
Accommodation	Yes	Yes	Yes	Yes	No	No
Accounting services	No	No	Yes	Yes	No	No
Banking and Finance services	Yes	No	Yes	Yes	No	No
Bars, hotels & restaurants	Yes	Yes	Yes	Yes	No	No
Food and beverage services	Yes	Yes	Yes	Yes	No	Yes
Cleaning products	Yes	Yes	Yes	Yes	No	No
Education	Yes	No	No	No	No	No

Emissions source	Magnitude	Level of influence	Risk or opportunity	Sector specific guidance	Outsourcing	Employee engagement
Employment services	Yes	No	No	No	No	No
Entertainment	No	No	No	No	No	No
Furniture	Yes	Yes	Yes	Yes	No	Yes
Government administration	No	No	Yes	Yes	No	No
Health care provision	No	No	No	No	No	No
Insurance services	No	No	Yes	Yes	No	No
Office administrative, office support and other business support services	Yes	No	No	Yes	No	No
Other goods	No	No	No	Yes	No	No
Other services	No	No	No	No	No	No
Paper products & packaging	Yes	Yes	Yes	Yes	No	Yes
Postal and courier services	No	Yes	Yes	Yes	No	Yes
Professional, scientific, and technical services (other)	Yes	No	Yes	Yes	No	Yes
Property operation - Non-residential	Yes	No	Yes	Yes	No	Yes
Rental and hiring services	Yes	No	No	No	No	No

## APPENDIX 3: CERTIFICATION MARK USE

On the Ministry for Environment's intranet and external website.

## APPENDIX 4: REFERENCES

International Organization for Standardization, 2018. ISO 14064-1:2018. Greenhouse gases – Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals. ISO: Geneva, Switzerland.

World Resources Institute and World Business Council for Sustainable Development, 2004 (revised). The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard. WBCSD: Geneva, Switzerland.

World Resources Institute and World Business Council for Sustainable Development, 2015 (revised). The Greenhouse Gas Protocol: Scope 2 Guidance. An amendment to the GHG Protocol Corporate Standard. WBCSD: Geneva, Switzerland.

## APPENDIX 5: REPORTING INDEX

This report template aligns with ISO 14064-1:2018 and meet Toitū carbonreduce programme Organisation Technical Requirements. The following table cross references the requirements against the relevant section(s) of this report.

Section of this report	ISO 14064-1:2018 clause	Organisational Technical Requirement rule
<a href="#">Cover page</a>	9.3.1 b, c, r 9.3.2 d,	TR8.2, TR8.3
<a href="#">Availability</a>	9.2 g	
<a href="#">Chapter 1: Emissions Inventory Report</a>		
<a href="#">1.1. Introduction</a>	9.3.2 a	
<a href="#">1.2. Emissions inventory results</a>	9.3.1 f, h, j 9.3.3	TR4.14, TR4.16, TR4.17
<a href="#">1.3. Organisational context</a>	9.3.1 a	
<a href="#">1.3.1. Organisation description</a>	9.3.1 a	
<a href="#">1.3.2. Statement of intent</a>		TR4.2
<a href="#">1.3.3. Person responsible</a>	9.3.1 b	
<a href="#">1.3.4. Reporting period</a>	9.3.1 l	TR5.1, TR5.8
<a href="#">1.3.5. Organisational boundary and consolidation approach</a>	9.3.1.d	TR4.3, TR4.5, TR4.7, TR4.11
<a href="#">1.3.6. Excluded business units</a>		
<a href="#">Chapter 2: Emissions Management and Reduction Report</a>		
<a href="#">2.1. Emissions reduction results</a>	9.3.1 f, h, j, k 9.3.2 j, k	TR4.14, TR6.18
<a href="#">2.2. Significant emissions sources</a>		
<a href="#">2.3. Emissions reduction targets</a>		TR6.1, TR6.2, TR6.4, TR6.6, TR6.8,
<a href="#">2.4. Emissions reduction projects</a>	9.3.2 b	TR6.8, TR6.11, TR6.12, TR6.13, TR6.14, TR6.15
<a href="#">2.5. Staff engagement</a>		TR6.1, TR6.9
<a href="#">2.6. Key performance indicators</a>		TR6.19
<a href="#">2.7. Monitoring and reporting</a>	9.3.2 h	TR6.2
<a href="#">Appendix 1: Detailed greenhouse gas inventory</a>	9.3.1 f, g	TR4.9, TR4.15
<a href="#">A1.1 Reporting boundaries</a>		
<a href="#">A1.1.1 Emission source identification method and significance criteria</a>	9.3.1 e	TR4.12, TR4.13
<a href="#">A1.1.2 Included emissions sources and activity data collection</a>	9.3.1 p, q 9.3.2 i	TR5.4, TR5.6, TR5.17, TR5.18,
<a href="#">A1.1.3 Excluded emissions sources and sinks</a>	9.3.1 i	TR5.21, TR5.22, TR5.23
<a href="#">A1.2 Quantified inventory of emissions and removals</a>		
<a href="#">A1.2.1 Calculation methodology</a>	9.3.1 m, n, o, t	
<a href="#">A1.2.2 Historical recalculations</a>		
<a href="#">A1.2.3 GHG Storage and liabilities</a>		
<a href="#">A1.2.3.1 GHG stocks held on site</a>		TR4.18
<a href="#">A1.2.3.2 Land-use liabilities</a>	9.3.3.	TR4.19

<a href="#">A1.2.4 Supplementary results</a>		
<a href="#">A1.2.4.1 Carbon credits and offsets</a>	9.3.3.3	
<a href="#">A1.2.4.2 Purchased or developed reduction or removal enhancement projects</a>	9.3.2 c	
<a href="#">A1.2.4.3 Double counting and double offsetting</a>		
<a href="#">Appendix 2: Significance criteria used</a>	9.3.1.e	TR4.12
<a href="#">Appendix 3: Certification mark use</a>		TR3.6
<a href="#">Appendix 4: References</a>		
<a href="#">Appendix 5: Reporting index</a>		