

From: Carbon Neutral Government Programme
Sent: Monday, 29 July 2024 4:57 pm
To: Carbon Neutral Government Programme; Bree Graczyk; Louise Bullen; Matthew Schep
Subject: July CNGP Newsletter



Kia ora koutou,

We know you are in the midst of audit and hope that is going well for you. Some of the updates may be relevant to your audit process so we wanted to get this out to you asap.

A few updates from us:

Inquires regarding the MEG

Through both the inbox and the Q&A sessions, we've had quite a few inquiries regarding different aspects of reporting and the MfE Measuring Emissions Guide (MEG). We have put through many of these comments and questions to the MEG team and collated some of the responses. If you do have questions about the MEG or any of the emission factors, please contact emissions-guide@mfe.govt.nz. They will be able to respond to you directly this way.

- There have been many requests for a change log to accompany the MEG. This request has been passed onto the MEG team. They have noted that significant changes are identified on page 9 in the 'overview of changes since the previous update' but there will not be any additions to the 2024 MEG.
- MEG updates
 - We know the additions post initial publication to the MEG have caused some confusion. The latest updates to the MEG (pdf version) were made on 6 June and republished at that time. If you downloaded emission factors prior to that, please recheck the MEG and update if needed.
 - There is an error in the interactive MEG workbook for emissions factor values in the T&D losses and purchased energy tabs. These were not being pulled through to the summary emissions sheet. There were also some inconsistent formulas in the summary sheet. These have been fixed today. If you used the interactive workbook to calculate your emissions, the MEG team suggest redownloading the interactive workbook and re-running your data.

Reporting questions

- There has understandably been a lot of conversations about wanting to include renewable energy certificates in reporting. In terms of CNGP and renewable energy certificates, this is unfortunately something that cannot be reflected in your reporting to CNGP currently. This is because the CNGP uses location-based reporting of electricity emissions rather than market-based reporting. All the renewable electricity in the grid is accounted for in the average grid factor. If individual organisations account for renewable electricity as zero emissions and the grid average also accounts for it as a zero emissions component, the benefit is

being double counted. This approach is consistent with the GHG Protocol. If you purchase electricity through a renewable energy certificate or other form of green tariff, you should still account for the electricity based on the average electricity grid factor. You can, however, highlight these moves towards renewable energy in your ERP and annual report.

- There were some questions in the last Q&A about what emission factors organisations should be using for mixed recycling and compost since they are not identified in the MEG.
 - ◊ Mixed recycling should be reported as Purchased Goods & Services (Scope 3 Other Materials). The rationale behind this is that the emissions for mixed recycling come from the processing of the recycling rather than emissions produced from the decomposition in a landfill. Your recycling provider is often a good source of information for emission factors or you could alternately consider a spend based emission factor. Discuss with your auditor if you are unsure.
 - Composting – if this is on your own site it would likely be considered Scope 1 emissions. However, if this is moved to a different site for composting, it could be considered similarly to mixed recycling under Purchased Goods & Services (Scope 3 Other Materials). Another good point to raise with your auditor if you are unsure.

OAG and Annual Reports

The Office of the Auditor General (OAG) has recently released guidance regarding disclosures about carbon/emissions reduction targets and progress. The guidance can be found here: [Carbon targets and ambiguity: The scrutiny to expect from an auditor — Office of the Auditor-General New Zealand \(oag.parliament.nz\)](#) OAG also have a Blog providing an introduction to this guidance available on their Climate Change resources page here: [Climate change — Office of the Auditor-General New Zealand \(oag.parliament.nz\)](#)

We recommend that you make yourselves familiar with this guidance as you prepare to report your CNGP performance in your annual report. The OAG has noted that some of the terms used in relation to carbon reduction targets or progress are too vague and lacking in meaning to be used in a public organisation's accountability documents. Other terms need to be used carefully and supported by meaningful data.

We recognise that in previous annual reports some CNGP organisations have included reference to the original intention of the CNGP that participants would be carbon neutral from 2025. We are currently seeking feedback from the Minister of Climate Change on the future direction and timing of this aspect of the programme and we recommend that participants avoid making commitments to a carbon neutrality date at this stage. However, any commitments in previous annual reports should be noted and updated with an acknowledgement that a carbon neutrality date for the programme is under review and has not been confirmed at this stage.

What's on:

CNGP (and related) upcoming events:


- Experience the global Climate Fresk Game - Wellington 27 August: <https://bit.ly/poneke-aug24>. Both free and paid options available. The next [facilitation training](#) event for people wanting to run Fresks within their orgs/companies (paid). Feel free to promote and share!
- Communities of interest are all underway – if you would like an invite to join any of the following, let us know through the CNGP inbox: **Air travel, supply chain, energy use in buildings, commuting and WFH, and small organisations**. Within these, working groups are underway in **freight emission reporting, waste, and developing a commuting survey**.
- 19 September, Louise and Sultana will be providing a workshop to go over minor changes to the reporting template, changes to how to add historical years in the data tool and modifications to the survey. The email invite has been sent out and we hope you will join us. The presentation will be recorded and posted in the Teams channel.
- We will be having only one more CNGP Q&A drop-in session prior to reporting. This will be held in October. If you have specific questions for us, please send them through to the inbox.

Ngā mihi,
Sultana, Bree, Louise, & Matthew

Carbon Neutral Government Programme

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**A flourishing environment
for every generation.**
He taiao tōnui mō ngā
reanga katoa.