

# 2020 B.C. BEST PRACTICES METHODOLOGY FOR QUANTIFYING GREENHOUSE GAS EMISSIONS

FOR PUBLIC SECTOR ORGANIZATIONS, LOCAL  
GOVERNMENTS AND COMMUNITY EMISSIONS



Ministry of  
Environment and  
Climate Change Strategy

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# 1 Introduction

This document sets out the current best practices for quantifying and reporting greenhouse gas (GHG) emissions from B.C.'s provincial public sector organizations, local governments and communities. B.C.'s best practices represent a robust and continually improving catalogue of emissions factors and emissions calculation methodologies that have drawn heavily on protocols established by the World Resources Institute and the Climate Registry, and published emission factors from authoritative sources such as: Natural Resources Canada, Environment Canada, the US Environmental Protection Agency and the UK Department of Environment, Food and Rural Affairs. This document also represents the consolidation of the previously stand-alone versions of Public Sector, Local Government and Community Energy and Emissions Inventory emissions methodology guides. It can be used by anyone using these other documents, or other groups who wish to calculate their organization's corporate emissions. (Please note that the private sector entities subject to the B.C. Greenhouse Gas Inventory Report and Greenhouse Gas Emission Reporting Regulation must utilize quantification methods prescribed by the Regulation.)

Measuring greenhouse gas emissions is an important first step in improving the management of those emissions, and the activities/operations responsible for producing them. Whether or not an organization plans to become carbon neutral, measuring and managing emissions can result in cost savings, increased organizational efficiencies and better asset management.

This document applies to B.C. public sector emission measurement and reporting for the 2020 reporting year.

## 1.1 Principles for Specifying Emission Factors

The following principles have guided the development of the greenhouse gas emissions (GHG) emission factors and estimation methods found in this document:

- 1) If information allows, the preference is to identify emission factors that best reflect individual circumstances, for example, an organization's particular source of electricity or fuel. Over time the government will seek to develop and apply B.C.-specific emission factors to improve the accuracy of GHG tracking.
- 2) Where B.C.-specific information is not available, standardized emission factors from national and international data sources will be used. In particular, factors will be taken from Canada's National GHG Inventory Report (NIR),<sup>1</sup> and other recognized sources (see Section 1.3).
- 3) A key principle is to facilitate emissions tracking and ensure that measurement and reporting requirements are not overly burdensome or costly. Therefore, in certain cases (such as where an emissions source is too small to justify additional data gathering by an organization) the government will provide simplified methods for estimating emissions.
- 4) In developing simplified estimation methods, upper bound assumptions will be used in accordance with the principle of conservativeness – erring on the side of overestimating rather than underestimating emissions.

## 1.2 GHG Emission Factors Defined

Emission factors are expressed in kilograms (kg) or metric tonnes (t) of GHG emissions per unit of consumption activity. Typically, the factors for a given category of activity – for example, building energy or fleet fuel consumption – are expressed in common units to enable comparison across different fuel types, travel modes, etc.

The Carbon Neutral Government Regulation lists six distinct greenhouse gases or groups of gases: carbon dioxide (CO<sub>2</sub>); methane (CH<sub>4</sub>); nitrous oxide (N<sub>2</sub>O); hydrofluorocarbons (HFCs); sulphur hexafluoride (SF<sub>6</sub>); and perfluorocarbons (PFCs). For most organizations, the primary GHGs emitted in significant amounts are the three

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<sup>1</sup> Environment Canada. (2016). *National Inventory Report: Greenhouse Gas Sources and Sinks in Canada 1990-2014*. The Canadian Government's Submission to the United Nations Framework Convention on Climate Change.

principal gases associated with fuel combustion for energy (CO<sub>2</sub>, CH<sub>4</sub> and N<sub>2</sub>O) and, to a much lesser extent, HFCs released from refrigeration and air conditioning equipment.<sup>2</sup>

In the case of liquid fossil fuel blends with biofuel (e.g., ethanol, biodiesel), gasoline or diesel are combined with varying proportions of biofuels (e.g., E10, B5, B20), resulting in emission factors that are weighted averages of the biofuel and fossil fuel factors. However, since international protocols require the separate reporting of biogenic emissions from combustion (see Section 2.1); the CO<sub>2</sub> emissions from the biofuel component (Bio CO<sub>2</sub>) must be calculated and reported separately from those of the fossil fuel component.

Wherever possible, emission factors are specified by individual gas. In certain instances, an aggregate factor for multiple gases is provided in kg or t of CO<sub>2</sub> equivalent (CO<sub>2</sub>e) emissions. CO<sub>2</sub>e is the standard unit for measuring and comparing emissions across GHGs of varying potency in the atmosphere (see Section 1.3).

## 1.3 Global Warming Potentials and Emissions Calculations

Greenhouse gases vary in their ability to trap heat in the atmosphere (radiative forcing)<sup>3</sup>. “Global warming potential” (GWP) is a measure of this ability. The GWP of a greenhouse gas accounts for both the immediate radiative forcing due to an increase in the concentration of the gas in the atmosphere, and the lifetime of the gas. The GWP for each GHG is expressed as the ratio of its heat trapping ability relative to that for CO<sub>2</sub>. Updates to British Columbia’s GWPs were made in line with updates by the United Nations Framework Convention on Climate Change and the Canadian Federal Government to GWPs approved by the Intergovernmental Panel on Climate Change’s (IPCC’s) 4<sup>th</sup> Assessment Report.

By definition, the GWP of CO<sub>2</sub> equals one. Methane or CH<sub>4</sub> has a GWP of 25, indicating that its radiative forcing is 25 times that of CO<sub>2</sub>. In other words, releasing one tonne of CH<sub>4</sub> will have the same warming impact as releasing 25 tonnes of CO<sub>2</sub> over a 100-year period. This impact is often expressed using the concept of carbon dioxide equivalent, or CO<sub>2</sub>e: that is, one tonne of CH<sub>4</sub> can also be expressed as 25 tonnes of CO<sub>2</sub>e. See Annex 2 for a complete list of GWPs for all gases covered by the *Climate Change Accountability Act* (CCAA) (formerly the *Greenhouse Gas Reductions Targets Act* (GGRTA)).

GWPs are particularly important within the context of emissions reporting since international protocols require the reporting of both individual GHGs and their carbon dioxide equivalents (CO<sub>2</sub>e). For this reason, the calculation of GHG emissions generally involves (1) multiplying the emission factor for a GHG by an appropriate measure of consumption (activity) to produce the corresponding emissions for that GHG and then (2) multiplying those emissions by its GWP to produce the corresponding CO<sub>2</sub>e emissions.

The primary source document for emission factors is the *British Columbia Greenhouse Gas Inventory Report 2012* (PIR).<sup>4</sup> Where provincial data is not available, the factors from Environment Canada’s *National Inventory Report: Greenhouse Gas Sources and Sinks in Canada 1990-2014* (NIR), released in 2016, have been used.<sup>5, 6</sup>

International documents, such as the Climate Registry’s *General Reporting Protocol*,<sup>7</sup> have been used for some emission factors. B.C.-specific emission factors have been developed in other cases, using data provided by B.C. energy companies and business travel providers.

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<sup>2</sup> In British Columbia, PFCs and SF<sub>6</sub> are produced primarily in aluminum and magnesium smelting/processing and semi-conductor manufacturing. SF<sub>6</sub> is also used as a cover gas in electricity transmission equipment.

<sup>3</sup> The term “radiative forcing” refers to the amount of heat-trapping potential for a GHG, measured in units of power per unit of area (watts per metre squared).

<sup>4</sup> British Columbia (2015). *British Columbia Greenhouse Gas Inventory Report 2012*. Annex 10.3 provides standardized factors for stationary and mobile fuel consumption and other emitting activities.

<sup>5</sup> Environment Canada (2016). *National Inventory Report: Greenhouse Gas Sources and Sinks in Canada 1990-2014*.

<sup>6</sup> The PIR factors match most of those found in the NIR, however, for simplicity and ease of use, the PIR factors will be referenced throughout this document where the data is available in both documents.

<sup>7</sup> The Climate Registry (2015). *General Reporting Protocol*, Version 2.1 & 2016 Climate Registry Default Emission Factors. B.C. is a member of the Climate Registry, which is a cross-border initiative to develop common measurement, verification and reporting requirements for GHG emissions. See: [www.theclimateregistry.org](http://www.theclimateregistry.org).

The emission factors reported in this document represent the B.C. government's understanding of the factors appropriate for emission sources and fuel types in 2020. As experience is gained with determining GHG emissions, the list of emission factors may be expanded. It is also expected that the factors themselves and other key inputs (e.g., energy conversion factors, GWPs) will be updated as GHG measurement methodologies and data sources evolve.

## **1.4 Users/Audience**

### **1.4.1 Public Sector Organizations**

In November 2007, British Columbia enacted legislation to establish provincial goals for reducing greenhouse gas (GHG) emissions. Under the *Climate Change Accountability Act (CCAA)*, the B.C. public sector must be carbon neutral in its operations for 2010 and every year thereafter.<sup>8</sup> Beginning for the 2008 calendar year, provincial public sector organizations (PSOs)<sup>9</sup> were required to report annually, in accordance with the *CCAA* and the *Carbon Neutral Government Regulation (CNGR)*.

The *CNGR* defines the activities or emission sources that are “in scope” for the purposes of PSO emission reporting and offsetting. Since it was introduced in 2008, “in scope” activities/sources have been clarified through a series of policy decisions which have been summarized in the Scope Summary Document which is available at the following [link](#).

The emissions factors and emissions calculation methodologies described in this document have been integrated into the Clean Government Reporting Tool (CGRT), the online toolset provided by the B.C. government to support PSO and local government GHG measurement and reporting requirements. CGRT replaced SMARTTool for the 2019 reporting period onwards, and SMARTTool has now been decommissioned. Centralized provision of the toolset facilitates consistent reporting across all organizations, capacity to quickly implement updates and relieves stakeholders of the need to develop in-house GHG accounting expertise.

The following sections of this document apply directly to PSOs for their in-scope activities:

- Section 2: Direct/Indirect Emissions: Stationary Sources: Buildings, etc.
- Section 3: Transportation
- Section 4: Indirect Emissions: Business Travel (Provincial Government only)<sup>10</sup>
- Section 6: Indirect Emissions: Office Paper

For each activity category, a brief description is given along with an explanation of data sources and emission factor calculations.

### **1.4.2 Local Governments**

Almost every local government in B.C. has voluntarily signed the Climate Action Charter (CAC) committing to develop strategies and take actions to achieve the following goals:

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<sup>8</sup> See [http://www.bclaws.ca/civix/document/id/complete/statreg/07042\\_01](http://www.bclaws.ca/civix/document/id/complete/statreg/07042_01), for the *Climate Change Accountability Act*, Bill 44 – 2007 and the *Carbon Neutral Government Regulation*, B.C. Reg. 392/2008. The legislation also requires core government business travel to be carbon neutral as of October 2007. This requirement does not apply to the broader provincial public sector, as defined in Note 12.

<sup>9</sup> PSOs encompass Provincial government entities funded through the Consolidated Revenue Fund (e.g., ministries, special offices, and tribunals) and broader public sector agencies including health authorities, school districts, colleges and universities, and Crown corporations under the Government Reporting Entity.

<sup>10</sup> Under the Carbon Neutral public Sector commitment, only Provincial government organizations that report through the Consolidated Revenue Fund (e.g., ministries, special offices, tribunals) are required to track the emissions from business travel.



- being carbon neutral in respect of their operations by 2012;<sup>11</sup>
- measuring and reporting on their community's GHG emissions profile; and
- creating complete, compact, more energy efficient rural and urban communities.

Under the CAC, the joint Provincial Government – Union of British Columbia Municipalities (UBCM) Green Communities Committee (GCC) was created to support local governments in planning and implementing climate change initiatives. The Carbon Neutral Working Group (the working group) was established to advise the GCC in carrying out this mandate with respect to corporate carbon neutrality. The GCC and the working group collaborated to produce the Carbon Neutral Workbook (the Workbook), which provides guidance to local governments on what is in scope to measure and offset within the boundaries of their corporate emissions. The boundaries for calculating emissions are based on the energy used in the delivery of traditional local government services:<sup>12</sup>

- Administration and Governance;
- Drinking water, Stormwater and Wastewater;
- Solid Waste Collection, Transportation and Diversion;
- Roads and Traffic Operations;
- Arts, Recreational and Cultural Services; and
- Fire Protection.

Some local governments have chosen to use CGRT, but the GCC also supports the use of other GHG measurement tools for the purposes of the Climate Action Charter. To ensure methodology, emission factors and outputs from other tools are consistent and comparable with CGRT results, a local government choosing to use another inventory and reporting tool will be required to meet the following standards:

1. Use the same corporate boundaries as defined in the [Workbook](#);
2. Use the GHG measurement methods and emission factors in this guide, and updates as provided by the Climate Action Secretariat;
3. Complete and adhere to the [Business Processes Checklist](#);
4. Report on annual total corporate emissions and offsets as calculated by a GHG inventory tool (via an [Energy Consumption Summary Reporting Template](#)); and
5. Obtain Chief Administrative Officer (CAO)/ Chief Financial Officer (CFO) attestation that all of the above listed actions were taken (via the *Self Certified Business Process Checklist*).

All of the supporting materials for these standards are available on the Climate Action Toolkit website at: <http://www.toolkit.bc.ca/resource/becoming-carbon-neutral-workbook-and-guidebook>

By understanding and applying the information contained in this methodology document and completing the *Self Certified Business Process Checklist for SMARTTool/CGRT (or Alternative Tool)* available at [www.toolkit.bc.ca](http://www.toolkit.bc.ca), local governments can be assured that their GHG emissions inventory are accurate and consistent with those being developed by local governments across British Columbia.

The following sections of this document apply directly to LGs for their in-scope activities:

- Section 2: Direct/Indirect Emissions: Stationary Sources: Building, etc.
- Section 3: Transportation
- Section 7: Sample Calculation
- Annex – Glossary of Terms, Global Warming Potentials, Building Energy Estimation Methods, etc.

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<sup>11</sup> Solid waste facilities regulated under the *Environmental Management Act* are not included in operations for the purposes of this Charter.

<sup>12</sup> Within the traditional service sectors not all emissions will be captured. Any emissions related to the operation and maintenance of traditional services are included. Emissions related to new construction, business travel, employee commuting and materials are not included.



For each activity category, a brief description is given along with an explanation of data sources and emission factor calculations. Note emissions from office paper and business travel are **not** in scope for local governments.

### 1.4.3 Other Users (Communities/Academics/Consultants/etc.)

Other potential users of this document include the broad community of users of the [Community Energy and Emissions Inventory \(CEEI\)](#) reports, energy and emissions modelling and planning consultants, energy utilities, academic researchers and non-governmental organizations.

Historic CEEI reports were released along with a [Technical Methods and Guidance Document](#) that provides details on the process by which the greenhouse gas emissions estimates in the CEEI reports are produced. Using common emission factors and referring to this document in the specific guidance material for the CEEI program will ensure comparability across the different programs referenced above.

2007 – 2012 CEEI reports can be found on the [CEEI webpage](#), whereas more recent 2007 – 2017 community level utilities and solid waste data can be found on the [Provincial Greenhouse Gas Emissions Inventory webpage](#).

## 2 Direct/Indirect Emissions: Stationary Sources: Buildings, etc.

GHG emissions are produced from activities associated with the lighting, heating and cooling of facilities, and the powering of machinery and equipment within those facilities.<sup>13</sup>

### 2.1 Direct Emissions: Stationary Fuel Combustion

**Description:** A variety of fossil fuels may be combusted to produce heat and power including: natural gas, propane, light fuel oil (No. 2 heating oil), heavy fuel oil (No. 5 heating oil), kerosene, marine diesel, diesel fuel, and gasoline. In addition to fossil fuels, wood fuel and wood waste and renewable liquid and gaseous fuels may also be combusted to produce heat or power. For the purposes of emissions reporting in alignment with international protocols, biogenic emissions (BioCO<sub>2</sub>) from biomass combustion, including wood, wood waste, ethanol, biodiesel and renewable natural gas must be reported.<sup>14</sup>

For biomass combustion, BioCO<sub>2</sub> emissions must be reported separately from CH<sub>4</sub> and N<sub>2</sub>O emissions<sup>15</sup> but PSOs are only required to offset the CH<sub>4</sub> and N<sub>2</sub>O emissions from biomass combustion. Any organization considering biomass should be aware that there are ongoing international discussions around the proper treatment of biomass and how to best account for the BioCO<sub>2</sub> storage and emissions of different harvested wood products (e.g. waste wood vs. virgin wood) and the associated forest management practices occurring on the land base. The impacts of future accounting changes can be minimized to the extent that biomass is diverted from waste streams and that non-waste biomass comes from sustainably managed forest lands.

In CGRT, stationary fuel consumption data are entered either in common units of energy usage (e.g., Gigajoules – GJ, kilowatt hours - kWh) or are converted to GJ within the application itself.

**Data sources:** The standardized emission factors for stationary fuel combustion are drawn from two sources; Table 20 of the 2012 PIR,<sup>16</sup> and the 1990-2014 NIR as follows.<sup>17</sup>

- The natural gas CO<sub>2</sub> emission factor is taken from Table A6-1 (NIR) under the entry “British Columbia – Marketable”.
- The natural gas CH<sub>4</sub> and N<sub>2</sub>O emission factors are taken from Table A6-2 (NIR) under “Residential, Construction, Commercial/Institutional, Agriculture”.
- The propane emission factors are taken from Table A6-3 (NIR) under the entries for “All Other Uses”.
- The light fuel oil, heavy fuel oil, kerosene and diesel emissions factors are taken from Table A6-4 (NIR) (with light fuel oil, heavy fuel oil and kerosene falling under “Forestry, Construction, Public Administration and Commercial/Institutional” and diesel falling under “Refineries and Others”)

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<sup>13</sup> See [http://www.bclaws.ca/Recon/document/ID/freeside/392\\_2008](http://www.bclaws.ca/Recon/document/ID/freeside/392_2008) for the *Carbon Neutral Government Regulation*, B.C. Reg. 392/2008.

<sup>14</sup> The CO<sub>2</sub> released to the atmosphere during combustion of biomass is assumed to be the same quantity that had been absorbed from the atmosphere during plant growth. Because CO<sub>2</sub> absorption from plant growth and the emissions from combustion occur within a relatively short timeframe of one another (typically 100-200 years), for carbon accounting purposes it is assumed that there is no long-term change in atmospheric CO<sub>2</sub> levels. For this reason, biomass is often considered “carbon-neutral” and the Intergovernmental Panel on Climate Change (IPCC) *Guidelines for National Greenhouse Gas Inventories* specifies the separate reporting of CO<sub>2</sub> emissions from biomass combustion. See: IPCC (2006), *2006 IPCC Guidelines for National Greenhouse Gas Inventories*, p. 5.5; and the Climate Registry (2013), *General Reporting Protocol Version 2.0*, p. 36.

<sup>15</sup> Based on current international standards, British Columbia already reports the CH<sub>4</sub> and N<sub>2</sub>O portions of biomass combustion as line items in the Provincial Inventory Report. BioCO<sub>2</sub> biomass emissions are currently reported as memo items.

<sup>16</sup> British Columbia (2015). *British Columbia Greenhouse Gas Inventory Report 2012*, pp. 62-63.

<sup>17</sup> Environment Canada (2016). *National Inventory Report: Greenhouse Gas Sources and Sinks in Canada 1990-2014*, Annex 6

- The gasoline and marine diesel emissions factors are taken from Table A6-12 (NIR) under the respective entries for “Off-Road Gasoline” and “Diesel Ships”.
- The wood emissions factors are taken from Table A6-32 (NIR) under the entries for “Wood Fuel/Wood Waste Industrial Combustion” and “Conventional Stoves Residential Combustion”.

Energy conversion factors to convert to GJ from cubic metres of natural gas and litres of liquid fuels are drawn from Statistics Canada’s *Report on Energy Supply and Demand in Canada* (RESO).<sup>18</sup>

**Calculations:** In B.C., the *Renewable and Low Carbon Fuel Requirements Regulation (RLCFRR)*<sup>19</sup> sets the requirements for the amount of renewable fuel in the province’s transportation and heating fuel blends. Effective January 1<sup>st</sup>, 2011, fuel suppliers were required to incorporate 5% renewable fuel content for gasoline and 4% for diesel. In CGRT, for any given volume of reported gasoline consumption, 95% of the fuel is deemed to be fossil fuel gasoline and the remaining 5%, ethanol. For diesel, 96% is fossil fuel diesel and 4%, biodiesel.

Additionally, FortisBC offers a renewable natural gas product for its customers. Eligible customers have the option of purchasing a portion of their natural gas usage as renewable natural gas by paying the higher commodity cost. FortisBC purchases biogas, upgrades it, injects it into its distribution network and allocates it to customers according to the amount they purchased.

Note that if an organization captures their own biogas for stationary combustion, they should calculate the percentage of pure methane in the biogas and then apply the renewable natural gas emissions factors accordingly.

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<sup>18</sup> Statistics Canada (2015). *Report on Energy Supply and Demand in Canada 2013*, p. 123.

<sup>19</sup> See [http://www.bclaws.ca/EPLibraries/bclaws\\_new/document/ID/freeside/394\\_2008](http://www.bclaws.ca/EPLibraries/bclaws_new/document/ID/freeside/394_2008) for the *Renewable and Low Carbon Fuel Requirements Regulation*, B.C. Reg. 394/2008.

## B.C. Best Practices Methodology for Quantifying Greenhouse Gas Emissions

The emission factors in columns (3) to (7) of Table 1 have been calculated by applying the energy conversion factors from column (2) of Table 1 to the emission factors from Table 2.

**Table 1: EMISSION FACTORS: Stationary Fuel Combustion (GJ)**

(1) Fuel Type	(2) Energy Conversion Factor	Emission Factor (kg/ GJ)				
		(3) Bio CO <sub>2</sub>	(4) CO <sub>2</sub>	(5) CH <sub>4</sub>	(6) N <sub>2</sub> O	(7) <sup>c</sup> CO <sub>2</sub> e
Natural Gas	0.03885 GJ/ m <sup>3</sup>	–	49.58	0.0010	0.0009	49.87
Propane	0.02531 GJ/ L	–	59.86	0.0009	0.0043	61.15
Light Fuel Oil	0.03880 GJ/ L	2.77	68.12	0.0007	0.0008	68.37
Heavy Fuel Oil	0.04250 GJ/L	–	74.26	0.0013	0.0015	74.74
Kerosene	0.03768 GJ/ L	–	67.94	0.0007	0.0008	68.20
Diesel Fuel	0.03830 GJ/ L	2.77	67.43	0.0035	0.0104	70.62
Marine Diesel	0.03830 GJ/L	2.77	67.43	0.0065	0.0019	68.16
Gasoline	0.03500 GJ/ L	3.22	62.86	0.0771	0.0014	65.22
Wood Fuel – Industrial (50% moisture)	0.00900 GJ/ kg	93.33	–	0.0100	0.0067	2.24
Wood Fuel – Residential (0% moisture)	0.01800 GJ/ kg	82.11	–	.6833	.0067	19.07
Ethanol (E100)	0.02342 GJ/L	64.43	–	a	a	a
Biodiesel (B100)	0.03567 GJ/L	69.36	–	b	b	b
Renewable Natural Gas	0.03885 GJ/ m <sup>3</sup>	49.58	–	0.0010	0.0009	0.2932

<sup>a</sup> Gasoline CH<sub>4</sub> and N<sub>2</sub>O emission factors (by mode and technology) are used for ethanol.  
<sup>b</sup> Diesel CH<sub>4</sub> and N<sub>2</sub>O emission factors (by mode and technology) are used for biodiesel.  
<sup>c</sup> The CO<sub>2</sub>e values in column (7) exclude BioCO<sub>2</sub>

**Table 2: EMISSION FACTORS: Stationary Fuel Combustion<sup>20</sup> (common UOMs)**

(1) Fuel Type	(2) Unit of Measure (UOM)	(3) BioCO <sub>2</sub>	(4) CO <sub>2</sub>	(5) CH <sub>4</sub>	(6) N <sub>2</sub> O	(7) CO <sub>2</sub> e
Natural Gas	kg/m <sup>3</sup>	–	1.926	0.000037	0.000035	1.937
Propane	kg/L	–	1.515	0.000024	0.000108	1.548
Light Fuel Oil	kg/L	0.0990	2.643	0.000026	0.000031	2.653
Heavy Fuel Oil	kg/L	–	3.156	0.000057	0.000064	3.176
Kerosene	kg/L	–	2.560	0.000026	0.000031	2.570
Diesel Fuel	kg/L	0.0990	2.582	0.000133	0.0004	2.705
Marine Diesel	kg/L	0.0990	2.582	0.00025	0.000073	2.610
Gasoline	kg/L	0.0755	2.200	0.0027	0.00005	2.283
Wood Fuel – Industrial (50% moisture)	kg/kg	0.840	–	0.00009	0.00006	0.020
Wood Fuel – Residential (0% moisture)	kg/kg	1.478	–	0.0123	0.00012	0.343
Ethanol (E100)	kg/L	1.509	–	a	a	a
Biodiesel (B100)	kg/L	2.474	–	b	b	b
Renewable Natural Gas	kg/m <sup>3</sup>	1.926	–	0.000037	0.000035	0.011

<sup>a</sup> Gasoline CH<sub>4</sub> and N<sub>2</sub>O emission factors (by mode and technology) are used for ethanol.

<sup>b</sup> Diesel CH<sub>4</sub> and N<sub>2</sub>O emission factors (by mode and technology) are used for biodiesel.

<sup>c</sup> The CO<sub>2</sub>e values in column (7) exclude BioCO<sub>2</sub>

## 2.2 Indirect Emissions: Purchased Electricity

**Description:** In a hydroelectric-based power system such as British Columbia's, the GHG emissions from electricity generation can vary significantly from year to year. This variation is influenced by both the quantity purchased by consumers and the variation in water supply conditions and reservoir levels. During years with low stream flows and/or low reservoir levels, hydroelectric power must be supplemented through fossil fuel (thermally) generated electricity purchased from neighbouring jurisdictions and/or through increased use of B.C. thermal generation facilities, leading to higher provincial GHG emissions. During years with higher stream flows and/or high reservoir levels, less thermal power is needed and GHG emissions are relatively lower.

Emissions also differ among B.C.'s electric utilities with each having different ratios of hydro to thermal power in their supply mixes. Depending on their building locations, consuming organizations may acquire electricity from BC Hydro, FortisBC or a municipal distributor.<sup>21</sup> In addition, some organizations currently have properties in other provinces (e.g. Alberta and Ontario) and countries (e.g. England, Japan and China).

Some organizations purchase Renewable Energy Certificates (RECs), Green Rights or Green Power from Green Power suppliers. In the case of PSOs, emissions reduced by purchasing RECs are only recognized in jurisdictions where 50% or more of the power is produced from fossil fuel generators and where it has been demonstrated there is a reasonable level of assurance that the RECs are appropriately verified.

<sup>20</sup> See Environment Canada (2016). *National Inventory Report: Greenhouse Gas Sources and Sinks in Canada 1990-2014* and British Columbia (2014). *British Columbia Greenhouse Gas Inventory Report 2012*.

<sup>21</sup> There are five municipal electric utilities in British Columbia serving Grand Forks, Nelson, New Westminster, Penticton and Summerland.

**Data sources:** BC Hydro's website reports the GHG intensity of the electricity it generates along with that of B.C.'s independent power producers.<sup>22</sup> However, the emissions associated with electricity imports for in-province consumption have not been reflected in electricity emission factors published in the guide to date.<sup>23</sup> The incorporation of imports will commence in the 2021 reporting year, in line with [published Greenhouse Gas Industrial Reporting and Control Act intensities](#).

Taken from the BC Hydro website, the emission factor reported in Table 3 below represents the sum of emissions from BC Hydro generating facilities and independent power producers, divided by the net electricity generated at those facilities.<sup>24</sup>

While FortisBC and the municipal distributors do not publicly report GHG emissions, their emissions can be estimated from electricity supply data. Information on the supply mix is obtained directly from utility contacts on an annual basis.

Emissions from PSO buildings located in provinces other than British Columbia must be measured and reported using emission factors for those provinces. Those emission factors are drawn from the NIR.

For PSO buildings located in other countries, emission factors are based on data from the International Energy Agency (IEA) for CO<sub>2</sub> emissions per kWh from electricity and heat generation.<sup>25</sup> The published three-year rolling averages (2012-2014) for individual countries were incorporated into this report. These data can be used to estimate emission factors for fossil fuel combustion in international cities.

**Calculations:** In Table 3 below, the BC Hydro emission factor is based on the reported GHG intensity for the utility's total domestic supply. The emission factor of 10.67 tonnes CO<sub>2</sub>e per Gigawatt-hour (GWh) has been calculated as an average of BC Hydro's GHG intensities for 2013 through 2015.<sup>26</sup> A rolling three-year average is used to partially smooth out the annual fluctuation in the electricity emission factor due to changing water conditions and accompanying reliance levels on thermal generation.<sup>27</sup> This emission factor of 10.67 tCO<sub>2</sub>e/GWh has remained implemented for 2016-2020 reporting years; for the 2021 reporting year onwards, the emission factor will align with [GGIRCA intensities](#) using a grid-based, instead of provider-based, approach.

The FortisBC emission factor of 2.587 tCO<sub>2</sub>e/GWh has been estimated using a weighted average of the GHG intensity of FortisBC's own hydroelectric plants, other renewable electricity, and purchases from BC Hydro. In calculating this average, an emission factor of zero was assigned to existing hydro and other renewable (energy from wood waste) generation and purchases, which accounted for just over three-quarters of the utility's 2009 supply.<sup>28</sup> The BC Hydro emission factor was then applied to the remaining purchases in the supply mix to reach the final emission factor.

Since the municipal utilities in Grand Forks, Summerland and Penticton, acquire all of their electricity from FortisBC, they are assigned the FortisBC emission factor. The City of New Westminster and the Hemlock Valley utility redistribute BC Hydro electricity are therefore given its emission factor.

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<sup>22</sup> See [http://www.bchydro.com/about/sustainability/climate\\_action/greenhouse\\_gases.html](http://www.bchydro.com/about/sustainability/climate_action/greenhouse_gases.html)

<sup>23</sup> Since 2011, BC Hydro's wholly owned subsidiary Powerex has reported GHG emissions associated with gross imported electricity, as required under B.C.'s Reporting Regulation.

<sup>24</sup> See [https://www.bchydro.com/about/sustainability/climate\\_action/greenhouse\\_gases.html](https://www.bchydro.com/about/sustainability/climate_action/greenhouse_gases.html)

<sup>25</sup> See <http://www.iea.org/countries>

<sup>26</sup> The reported GHG intensities were 12, 11 and 9 tCO<sub>2</sub>e/GWh, respectively, for 2013, 2014 and 2015. BC Hydro has not reported GHG intensities since 2015.

<sup>27</sup> Since there is a lag in collecting and reporting GHG emissions data, the emission factor estimated for the most recent calendar year of data available (e.g., 2014) may not necessarily reflect the water conditions in the current years for which emissions are being measured (e.g., 2016/17). Averaging over a three-year period will reduce the year-to-year differences.

<sup>28</sup> Electricity generated from wood waste has been assigned a zero emission factor given that the CO<sub>2</sub> emissions from biomass are not included in FortisBC's GHG inventory under international reporting rules.

The City of Nelson's municipal utility, Nelson Hydro, generates about 55 percent of its annual electricity requirements from a local hydro plant and purchases the rest from FortisBC.<sup>29</sup> These supply shares and the Fortis emission factor have been used to estimate a weighted average emission factor of 1.164 tCO<sub>2</sub>e/GWh.

The electricity emissions factors for Alberta, Ontario, Quebec, and Nova Scotia are the three-year (2012-2014) average values reported for "Overall Greenhouse Gas Intensity" in the 1990-2014 NIR.<sup>30</sup> Their large magnitude relative to the B.C. emission factors reflects the substantially higher shares of fossil-fuel fired generation in the supply mix, particularly in Alberta's case. Going forward, if additional emission factors are needed for facilities in other provinces, they will be calculated in the same manner.

The emission factors for the U.K., India, Japan, China and Hong Kong required no further calculations as their values were already calculated as CO<sub>2</sub>e emissions per kWh from electricity and heat generation<sup>31</sup>.

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<sup>29</sup> See: [www.nelson.ca/EN/main/services/electrical-services.html](http://www.nelson.ca/EN/main/services/electrical-services.html).

<sup>30</sup> Environment Canada (2016). *National Inventory Report 1990-2014 Part 3*, Annex 13

<sup>31</sup> See <http://www.iea.org/>.



**Table 3: EMISSION FACTORS: Purchased Electricity**

Utility Provider	Emission Factor (tCO <sub>2</sub> e/ GWh)	Emission Factor (kgCO <sub>2</sub> e/ GJ)
BC Hydro	10.67	3.0
Kyuquot Power ( <i>BC Hydro reseller</i> )	10.67	3.0
FortisBC	2.587	0.719
City of Grand Forks ( <i>FortisBC reseller</i> )	2.587	0.719
City of Kelowna ( <i>FortisBC reseller</i> )	2.587	0.719
Nelson Hydro	1.164	0.323
City of New Westminster ( <i>BC Hydro reseller</i> )	10.67	3.0
City of Penticton ( <i>FortisBC reseller</i> )	2.587	0.719
City of Summerland ( <i>FortisBC reseller</i> )	2.587	0.719
Hemlock Valley ( <i>BC Hydro reseller</i> )	10.67	3.0
Alberta	800	222
Ontario	67	19
United Kingdom	454	126
India	805	224
Japan	563	156
China	705	196
Hong Kong	783	217
Nova Scotia	710	197
Quebec	2.26	.633

**Note: Energy Conversion Factor = 0.0036 GJ/kWh**

Table 4 shows historical emission factors for the most common electricity suppliers. For more information regarding past values, please contact the Climate Action Secretariat.

**Table 4: Historical Emission Factors for Purchased Electricity**

Electricity Provider <sup>32</sup>	Reporting Year(s)	Emission Factor (tCO <sub>2</sub> e/GWh)	Emission Factor (kgCO <sub>2</sub> e/GJ)
BC Hydro	2016, 2017, 2018, 2019, 2020	10.67	2.964
	2014, 2015	10.0	2.8
	2013	14.0	4.0
	2010, 2011, 2012	25.0	6.9
FortisBC	2016, 2017, 2018, 2019, 2020	2.587	0.719
	2014, 2015	2.425	0.674
	2013	3.0	1.0
	2010, 2011, 2012	6.0	1.7

## 2.3 Indirect Emissions: District Energy Systems, Purchased Steam, Hot Water, Etc. for Stationary Sources

**Description:** A number of organizations use centralized steam or water systems to heat buildings. Some (e.g., UBC, Vancouver Coastal Health Authority) produce heat, use a portion for their own consumption and sell the surplus. Others purchase heating and/or cooling from a commercial district energy supplier, such as Vancouver's Central Heat Distribution Ltd. These providers meet the definition of a District Energy System: *a community scale network of pipes that with the aid of steam, hot or chilled water carry thermal (i.e. heating and/or cooling) energy services to a collection of buildings in a defined geographic area.* This thermal energy can be created using a variety of input feedstock fuels including biomass (forest, agricultural, municipal solid waste), biogas, renewable energy (e.g. geexchange heat or cooling), natural gas, waste heat, and cool water. As such, it provides the opportunity to utilize locally available energy to provide space conditioning and hot water at a community scale and, importantly, the opportunity to centrally substitute feedstock fuels over time.<sup>33</sup>

When an organization produces heating or cooling for its own consumption, the resulting GHG emissions are determined by applying the appropriate emission factors of the fuels consumed by the system (refer to section 2.1). Where an organization purchases heating or cooling from another entity, estimating emissions requires information on the fuels consumed as well as and the generation, distribution and system efficiencies.

**Data sources:** The average efficiency of district energy systems can vary significantly depending on characteristics such as the age of the plant, distribution losses and operation and maintenance practices. A District Energy emissions calculator based on the General Reporting Protocol<sup>34</sup> has been developed for organizations to help them determine which of the tiers in Table 5 below they should use for emissions measurement and reporting purposes. The calculator can be found [on the Carbon Neutral Government Program Requirements page](#), in the links on the right hand side of the web page.

- STEP 1: Use the calculator to determine the district energy system's emissions intensity.

<sup>33</sup> See the International District Energy Association's (2015) definition at: <http://www.districtenergy.org/what-is-district-energy>

<sup>34</sup> The Climate Registry (2015). *General Reporting Protocol*, Version 2.0

- STEP 2: Compare the calculated emissions intensity with the thresholds set out in Table 5.
- STEP 3: Select the tier where the calculated value falls by referencing the upper and lower thresholds.

As there is no upper bound to Tier 10, CGRT calculates emissions based on the lower-bound of each tier to provide consistent conservative estimates across all tiers.

Organizations that load their purchased steam in pounds or kg into CGRT for conversion into GJ of energy will be able to continue doing so. Note the previous tiered emission factors for steam (Natural Gas at 65%, 75%, and 85%) from previous iterations of the BC Best Practices Methodology for Quantifying Greenhouse Gas Emissions document have been carried over into the new tiers in Table 5. The RESD provides an average conversion factor for translating kg of steam into GJ of energy.<sup>35</sup>

Organizations should document all of the variables they input into the calculator as a record for reference by other/future staff, for annual Self Certification purposes, and for possible third-party verification. This documentation should be updated on an annual basis as system efficiencies will vary based on local climate, exposure, occupancy patterns, heating controls, insulation, and other factors. Documentation should also be sent to [Carbon.Neutral@gov.bc.ca](mailto:Carbon.Neutral@gov.bc.ca). Use the same email address for any questions about the foregoing. Please note that a new framework on the recognition of renewable and low carbon energy supplies in District Energy systems is under development.

**Note:** Where a PSO produces heating/cooling energy and sells a portion to another PSO, the producing PSO must account for that quantity of energy sold as a negative value, or separately identify the emissions from the sales using the District Energy calculator. These emissions are then deducted from the producer's GHG inventory to avoid double counting when aggregating emissions across the B.C. public sector. However, if an organization produces heating/cooling energy and sells a portion to another organization that is not a PSO, they must report in full the emissions resulting from the production and distribution of that energy.

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<sup>35</sup> Statistics Canada (2015). *Report on Energy Supply and Demand in Canada 2013*. p. 123

**Table 5: EMISSION FACTORS: District Energy Emission Tiers/Thresholds**

Example Fuel Type(s) and System	Tier	tCO <sub>2</sub> e/GWh Lower – Upper Thresholds	tCO <sub>2</sub> e/GJ Lower – Upper Thresholds
Biomass at 65% system efficiency	1	50.45 - 84.39	0.0140 - 0.0233
25% Natural Gas / 75% Renewable at 75% system efficiency	2	84.40 – 118.29	0.0234 - 0.0328
50% Natural Gas / 50% Renewable at 85% system efficiency	3	118.30 - 152.19	0.0329 - 0.0422
50% Biomass / 50% Natural Gas at 65% system efficiency	4	152.20 - 186.09	0.0423 - 0.0516
75% Natural Gas / 25% Renewable at 75% system efficiency	5	186.10 – 220.09	0.0517 - 0.0610
Natural Gas at 85% system efficiency	6	220.00 - 253.89	0.0611 - 0.0704
Natural Gas at 75% system efficiency	7	253.90 - 287.79	0.0705 - 0.0798
Natural Gas at 65% system efficiency	8	287.80 - 321.69	0.0799 - 0.0893
Gasoline at 75% system efficiency	9	321.70 - 355.59	0.0894 - 0.0987
Gasoline at 70% system efficiency	10	355.60 and higher	0.0988 and higher

## 2.4 Direct Fugitive Emissions: Stationary Air Conditioning and Refrigeration

**Description:** Fugitive emissions from stationary cooling equipment are attributed to the leakage and loss of HFC and PFC based coolants from air conditioning and commercial type refrigeration systems. Coolant loss can occur during the manufacturing, operation, and disposal of such equipment.

**Data sources:** The Climate Registry offers three methods for reporting and/or estimating emissions from stationary air conditioning and refrigeration. The “Mass Balance” and “Simplified Mass Balance” methods can be used to measure and report coolant loss when information on system charges, top-ups, coolant disposal and coolant recycling is available. The Climate Registry also provides a “Screening Method” to estimate fugitive emission releases from HFC and PFC coolants when detailed information is not available.<sup>36</sup>

**Calculations:** Emissions from stationary air conditioning and refrigeration for the BC Government were calculated using both the “Simplified Mass Balance” and “Screening Method” using HVAC incident report log and equipment inventory information.

<sup>36</sup> The Climate Registry (2015). *General Reporting Protocol Version 2.0*, pp. 123-133.

**Table 6: GHG Emissions from Stationary Air Conditioning and Refrigeration across the B.C. Government (Consolidated Revenue Fund) Portfolio**

Year	Calculation Method	Calculated tCO <sub>2</sub> e	Total 2008 CRF GHG tCO <sub>2</sub> e	HFC Composition
2007	Simplified Mass Balance	2.56	104,753	0.0024%
2008	Simplified Mass Balance	7.71	104,753	0.0074%
2007/8	Screening Method	3.57	104,753	0.0034%

Use of either method produced emissions estimates significantly less than 1% for PSOs. This is attributable in part to the prevalence of R-22, an HCFC based coolant that is not in scope for reporting under the CNGR, and in widespread use amongst PSOs.

Based on these estimates, it is expected that the fugitive emissions from stationary cooling are significantly less than 1% (approximately 0.01%) of each PSOs/local governments' total GHG footprint. If these fugitive emissions are onerous to measure and collect, PSOs/local governments should examine the “how to treat small emissions” decision tree in the Annex 3.

Organizations who wish to voluntarily report on HFC and PFC emissions from stationary cooling may use the “Mass Balance” or “Simplified Mass Balance” methods as described in Chapter 16 of Climate Registry’s General Reporting Protocol<sup>37</sup> to calculate and report emissions from these sources. Depending on the method chosen, organizations may require detailed information on refrigeration system purchases, servicing, and retirement.

<sup>37</sup> The Climate Registry (2015). *General Reporting Protocol Version 2.0*, pp. 123-133.

## 3 Direct Emissions: Mobile Sources - Transportation

Transportation is another source of GHG emissions. Three categories of emissions are discussed in detail below:

- ◆ Direct emissions from fossil fuels combustion in vehicles and equipment.
- ◆ Direct fugitive emissions from mobile air conditioning systems.
- ◆ Indirect emissions from fossil fuels combustion in various modes of travel.

### 3.1 Direct Emissions: Mobile Fuel Combustion

**Description:** Emission factors are specified for seven transport modes:

- ◆ Light-duty vehicles (excluding trucks, SUVs, and minivans)
- ◆ Light-duty trucks<sup>38</sup> (including SUVs and minivans)
- ◆ Heavy-duty
- ◆ Motorcycles
- ◆ Off-road vehicles and equipment (e.g., snowmobiles, ATVs, lawnmowers and trimmers, tractors, construction equipment)
- ◆ Marine
- ◆ Aviation

Ten fuel types have different emission factors associated with them:

- ◆ Gasoline
- ◆ Diesel
- ◆ Propane
- ◆ Natural gas
- ◆ Biodiesel
- ◆ Ethanol
- ◆ Marine Gasoline
- ◆ Marine Diesel
- ◆ Aviation Gasoline
- ◆ Aviation Turbo Fuel

CGRT accepts fuel consumption data in litres by mode of transport and fuel type. This information is required because the emission factors for CH<sub>4</sub> and N<sub>2</sub>O vary by vehicle type and transport mode.

Hybrid electric vehicles are not considered separately since their fuel consumption is captured under gasoline cars and trucks. The higher fuel economy of these vehicles relative to conventional gasoline cars and trucks is reflected in their lower overall fuel consumption, and therefore lower GHG emissions. Hydrogen powered transit buses and electric vehicles produce zero emissions at the tailpipe and are therefore not included in emissions reporting for mobile sources. However, the electricity consumed by an electric vehicle may very well be tracked as part of a building's plug load.

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<sup>38</sup> The NIR defines light-duty cars and trucks as those with a Gross Vehicle Weight Rating (GVWR) of 3,900 kg or less and heavy duty as those vehicles with a GVWR greater than 3,900 kg.

**Data sources:** Table A6-12 of the 1990-2014 NIR<sup>39</sup> and Table 20 of the 2012 PIR<sup>40</sup> provide emission factors for mobile fuel combustion sources. The factors for gasoline and diesel cars and trucks vary with emission control technology which correlates with vehicle age.

For the purposes of estimating an organization's emissions, the assumed emission factors are "Tier 1" for gasoline-fueled light-duty cars and trucks, "Three-Way Catalyst" for gasoline heavy-duty trucks and "Advance Control" for all diesel-fueled on-road vehicles.<sup>41</sup> The technologies corresponding with these emission factors were introduced in the mid-1990s. We assume that most fleet vehicles are newer than the mid-1990s, and therefore that they are fitted with *at least* this level of emission controls.

Table A6-12 in the NIR also contains emission factors for propane and natural gas vehicles, motorcycles ("Non-Catalytic Controlled"), off-road vehicles, gasoline boats, diesel ships, aviation gasoline and turbo fuel and renewable or biofuels (biodiesel and ethanol). In practice, biofuels are blended with fossil fuels, specifically gasoline or diesel, in varying proportions (e.g., E10, B5, B20), so that the actual emission factor is a weighted average of the biofuel and fossil fuel factors<sup>42</sup>.

**Calculations:** In B.C., the *RLCFRR* sets the requirements for the amount of renewable fuel in the province's transportation and heating fuel blends.<sup>43</sup> Effective January 1<sup>st</sup>, 2011, fuel suppliers were required to incorporate 5% renewable fuel content for gasoline and 4% for diesel. In CGRT, for any given volume of reported gasoline consumption, 95% of the fuel is deemed to be fossil fuel gasoline and the remaining 5%, ethanol. For Diesel, 96% is fossil fuel diesel and 4%, biodiesel. Where applicable, the emission factors listed in Table 7 below have been adjusted to account for the renewable fuel content under the *RLCFRR*. Please note that the regulation does not affect the CH<sub>4</sub> or N<sub>2</sub>O factors, as the methodology uses the emission factors for gasoline and diesel to calculate the CH<sub>4</sub> and N<sub>2</sub>O content in biofuels.

The natural gas emission factor has been converted from kg/L to kg/kg of compressed natural gas – the form in which the fuel is dispensed at the pump. Table 9 outlines how this conversion is done.

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<sup>39</sup> Environment Canada (2016). *National Inventory Report 1990-2014*, Part 2, p. 198.

<sup>40</sup> British Columbia (2015). *British Columbia Greenhouse Gas Inventory Report 2012*, p. 62-63.

<sup>41</sup> The NIR defines light-duty cars and trucks as those with a Gross Vehicle Weight Rating (GVWR) of 3,900 kg or less and heavy duty as those vehicles with a GVWR greater than 3,900 kg. *Ibid.*, p. 37.

<sup>42</sup> International protocols require the separate reporting of biogenic emissions from fossil fuel-based emissions (see Section 2.1), the CO<sub>2</sub> emissions from the biofuel component must be calculated and reported separately from those of the fossil fuel component.

<sup>43</sup> Aviation fuels have no similar regulation.



## B.C. Best Practices Methodology for Quantifying Greenhouse Gas Emissions

Table 7: EMISSION FACTORS: Fleet Fuels - Standard Mixes

(1) Transport Mode	(2) Fuel Type	(3) Units	Emission Factor (kg/L or kg/kg as noted in Column 3)				
			(4) Bio CO <sub>2</sub>	(5) CO <sub>2</sub>	(6) CH <sub>4</sub>	(7) N <sub>2</sub> O	(8) CO <sub>2</sub> e
Light-duty Vehicle <sup>a</sup>	Gasoline (E5)	kg/L	0.0755	2.200	0.00023	0.00047	2.346
	Diesel (B4)	kg/L	0.0990	2.582	0.000051	0.00022	2.649
	Propane	kg/L	–	1.515	0.00064	0.000028	1.539
	Natural Gas <sup>b</sup>	kg/kg	–	2.738	0.013	0.000086	3.089
Light-duty Truck (includes SUV and Minivan) <sup>a</sup>	Gasoline (E5)	kg/L	0.0755	2.200	0.00024	0.00058	2.379
	Diesel (B4)	kg/L	0.0990	2.582	0.000068	0.00022	2.650
	Propane	kg/L	–	1.515	0.00064	0.000028	1.539
	Natural Gas <sup>b</sup>	kg/kg	–	2.738	0.013	0.000086	3.089
Heavy-duty <sup>a</sup>	Gasoline (E5)	kg/L	0.0755	2.200	0.000068	0.00020	2.262
	Diesel (B4)	kg/L	0.0990	2.582	0.00011	0.000151	2.630
	Natural Gas <sup>b</sup>	kg/kg	–	2.738	0.013	0.000086	3.089
Motorcycle	Gasoline (E5)	kg/L	0.0755	2.200	0.00077	0.000041	2.232
Off-Road (Vehicle/ Equipment)	Gasoline (E5)	kg/L	0.0755	2.200	0.0027	0.00005	2.283
	Diesel (B4)	kg/L	0.0990	2.582	0.00015	0.001	2.884
	Natural Gas <sup>b</sup>	kg/kg	–	2.738	0.013	0.000086	3.089
Marine	Gasoline (E5)	kg/L	0.0755	2.200	0.00023	0.000067	2.226
	Diesel (B4)	kg/L	0.0990	2.582	0.00025	0.000073	2.610
Aviation	Gasoline	kg/L	–	2.365	0.0022	0.00023	2.489
	Turbo Fuel	kg/L	–	2.560	0.000029	0.000071	2.582
Various	Biodiesel <sup>c</sup> (B100)	Kg/L	2.474	–	e	e	Varies
	Ethanol <sup>d</sup> (E100)	kg/L	1.509	–	f	f	Varies

**Note:** emission factors for fleet fuel consumption are based on Tier 1 or Advance Control emission control technologies.

<sup>a</sup> Based on Tier 1 or Advance Control emission control technologies.

<sup>b</sup> Adapted from Table 20 of the 2012 PIR factors and converted to kg of compressed natural gas.

<sup>c</sup> Diesel CH<sub>4</sub> and N<sub>2</sub>O emission factors (by transport mode) used for biodiesel.

<sup>d</sup> Gasoline CH<sub>4</sub> and N<sub>2</sub>O emission factors (by transport mode) used for ethanol.

<sup>e</sup> Diesel CH<sub>4</sub> and N<sub>2</sub>O emission factors (by mode and technology) are used for biodiesel.

<sup>f</sup> Gasoline CH<sub>4</sub> and N<sub>2</sub>O emission factors (by mode and technology) are used for ethanol.

In order to determine the emission factor of a custom blend, the emission factors of the renewable and the fossil fuel must be weighted by their proportion in the mix. The following example calculation shows how a user should calculate the emission factor associated with an 80/20 blend of gasoline and ethanol in a light-duty vehicle.

To calculate the correct factor for your unique fuel mix, simply substitute in the relevant weighting of your component fuels.

Pure gasoline, light vehicle (kg/l):

BioCO <sub>2</sub>	CO <sub>2</sub>	CH <sub>4</sub>	N <sub>2</sub> O	CO <sub>2</sub> e
0	2.316	0.00023	0.00047	<b>2.462</b>

Pure ethanol (E100), light vehicle (kg/l):

BioCO <sub>2</sub>	CO <sub>2</sub>	CH <sub>4</sub>	N <sub>2</sub> O	CO <sub>2</sub> e
1.509	0	0.00023	0.00047	<b>0.1458</b>

Mix, 80%-20% gasoline-ethanol (kg/l):

$$\text{BioCO}_2: 20\% \times 1.509 = 0.3018$$

$$\text{CO}_2: 80\% \times 2.316 = 1.8528$$

$$\text{CH}_4: 80\% \times 0.00023 + 20\% \times 0.00023 = 0.00023$$

$$\text{N}_2\text{O}: 80\% \times 0.00047 + 20\% \times 0.00047 = 0.00047$$

$$\text{CO}_2\text{e}: 80\% \times 2.462 + 20\% \times 0.1458 = 1.999$$

Therefore, for an 80-20 blend of gasoline and ethanol (E20), the following emission factors apply:

BioCO <sub>2</sub>	CO <sub>2</sub>	CH <sub>4</sub>	N <sub>2</sub> O	CO <sub>2</sub> e
0.3018	1.8528	0.00023	0.00047	<b>1.999</b>

The following table provides the emission factors of common unmixed fuel products in different vehicle classes, allowing the calculation of factors for unique blends. Weight each factor here according to its share in the mixed fuel, as per the example above.

**Table 8: EMISSION FACTORS: Fleet Fuels - Unmixed**

(1) Transport Mode	(2) Fuel Type	(3) Units	Emission Factor (kg/ L or kg/kg as noted in Column 3)				
			(4) BioCO <sub>2</sub>	(5) CO <sub>2</sub>	(6) CH <sub>4</sub>	(7) N <sub>2</sub> O	(8) CO <sub>2e</sub>
Light-Duty Vehicle	Gasoline	kg/L	-	2.316	0.00023	0.00047	2.462
	Diesel	kg/L	-	2.690	0.000051	0.00022	2.757
	Propane	kg/L	-	1.515	0.00064	0.000028	1.539
	Natural Gas	kg/kg	-	2.738	0.013	0.000086	3.089
Light-Duty Truck	Gasoline	kg/L	-	2.316	0.00024	0.00058	2.495
	Diesel	kg/L	-	2.690	0.000068	0.00022	2.757
	Propane	kg/L	-	1.515	0.00064	0.000028	1.539
	Natural Gas	kg/kg	-	2.738	0.013	0.000086	3.089
Heavy Duty	Gasoline	kg/L	-	2.316	0.000068	0.0002	2.377
	Diesel	kg/L	-	2.690	0.00011	0.000151	2.738
Motorcycle	Gasoline	kg/L	-	2.316	0.00077	0.000041	2.347
Off-Road (Vehicle/Equipment)	Gasoline	kg/L	-	2.32	0.0027	0.00005	2.398
	Diesel	kg/L	-	2.69	0.00015	0.001	2.992
Marine	Gasoline	kg/L	-	2.32	0.00023	0.000067	2.342
	Diesel	kg/L	-	2.69	0.00025	0.000073	2.718
Various	100% Biodiesel	kg/L	2.474	-	a	a	Varies by mode
	100% Ethanol	kg/L	1.509	-	b	b	Varies by mode

a) Diesel CH<sub>4</sub> and N<sub>2</sub>O emission factors (by mode and technology) are used for biodiesel.

b) Gasoline CH<sub>4</sub> and N<sub>2</sub>O emission factors (by mode and technology) are used for ethanol.

## 3.2 Natural Gas Vehicle Emission Factors

Light-duty natural gas vehicles are fueled with compressed natural gas (CNG), which is measured in kilograms. Volumes are not typically used for measurement of natural gas as compression varies with temperature and pressure. By using mass for measurement, these differences are removed. One kilogram of natural gas has the same amount of energy as 1.516 litres of gasoline or 1.462 litres of diesel<sup>44</sup>. Federal regulations require that natural gas be dispensed on a cents per kilogram basis; however, purchase documentation may provide consumption in GLEs (Gasoline Litre Equivalent) or DLEs (Diesel Litre Equivalent). In this case, multiply the GLE pump price by 1.516 (or the DLE pump price by 1.462) to arrive at \$/kg of natural gas.

$$\frac{\$}{GLE} \times \frac{1.516 GLE}{kg} = \frac{\$}{kg}$$

<sup>44</sup> Canadian Natural Gas Vehicle Alliance: <http://cngva.org/wp-content/uploads/2017/12/Energy-Content-Factsheet-FINAL-EN.pdf>

To convert GLE or DLE to kilograms of natural gas, divide the GLE by 1.516 or DLE by 1.462 to arrive at kg of natural gas<sup>45</sup>.

$$1 \text{ GLE} \times \frac{1 \text{ kg}}{1.516 \text{ GLE}} = 0.6596 \text{ kg} \quad \text{OR} \quad 1 \text{ DLE} \times \frac{1 \text{ kg}}{1.462 \text{ DLE}} = 0.6840 \text{ kg}$$

The NIR and PIR provide emission factors for the mobile combustion of natural gas in grams per litre (g/L).<sup>46, 47</sup> As a result, these factors do not align with the common unit for compressed natural gas measurement at the pump.

CGRT has been configured with emission factors in kg of emissions per unit of consumption – also kg in the case of compressed natural gas. Table 9 shows the calculations that have been performed to convert the 1990-2014 NIR/2012 PIR emission factors to the format used by CGRT. In particular, this involves adjusting for the density of natural gas in its gaseous state at standard temperature and pressure (STP).<sup>48</sup>

**Table 9: Compressed Natural Gas Vehicle Emission Factor Calculations**

	Step	Units	CO <sub>2</sub>	CH <sub>4</sub>	N <sub>2</sub> O	CO <sub>2e</sub>
1.	Obtain natural gas emission factors from the NIR (at STP)	g/L	1.89	0.009	0.00006	2.133
2.	Convert to g/ m <sup>3</sup> by multiplying by 1,000 (L/ m <sup>3</sup> )	g/m <sup>3</sup>	1,890	9	0.06	2132.880
3.	Convert to g/ kg by dividing by 0.694 (density of natural gas at STP in kg/ m <sup>3</sup> )	g/kg	2,723.3	13.0	0.086	3073.928
4.	Convert to kg/ kg by dividing by 1 000 (g/ kg)	kg/kg	2.723	0.013	0.000086	3.074

### 3.3 Direct Fugitive Emissions: Mobile Air Conditioning

**Description:** Atmospheric releases of motor vehicle coolants such as hydrofluorocarbons (HFCs) occur throughout the lifecycle of motor vehicle air conditioning (MVAC) units. Unlike a building’s heating, ventilation, and air conditioning (HVAC) systems, MVAC servicing is not part of the regular service schedule. Moreover, fuel consumption, which is measurable, does not provide insight into MVAC use. Given differences in climate, usage on the coast is likely to be very different from that in the interior.

**Data sources:** The Climate Registry offers a “Screening Method” for estimating emissions based on an upper bound capacity charge for MVAC equipment multiplied by an operating emission factor.<sup>49</sup> This method has been used to calculate a default emission factor, in kg of HFCs per vehicle. In order to apply the default factor, organizations must provide the number of vehicles in its fleet with MVAC.

The Climate Registry recommends an upper bound capacity charge of 1.5 kg and an operating emission factor of 20 percent of capacity per year for mobile air conditioning.<sup>50</sup> The most common refrigerant used in MVAC is HFC-134A, with a global warming potential of 1,430.

<sup>45</sup> These conversion factors are national averages and may differ slightly by jurisdiction based on temperature and the source of natural gas (which impacts energy content).

<sup>46</sup> Environment Canada (2016). *National Inventory Report 1990-2014 Part 2*. These emission factors relate to natural gas in its gaseous state as it flows through a pipeline, prior to compression.

<sup>47</sup> British Columbia (2015). *British Columbia Greenhouse Gas Inventory Report 2012*, p. 62.

<sup>48</sup> The natural gas density of 0.694 kg/m<sup>3</sup> at STP based on the *British Columbia Greenhouse Gas Inventory Report 2012*, p. 63

<sup>49</sup> The Climate Registry (2015). *General Reporting Protocol Version 2.0*, pp. 128-133.

<sup>50</sup> The Climate Registry (2015). 2015 Climate Registry Default Emission Factors – Released April 9, 2015, Table 16.2, p. 70.

**Calculations:** Multiplying the 1.5 kg capacity charge by the 20 percent operating emission factor and converting to CO<sub>2</sub>e emissions yields a default emission factor of 429 kg CO<sub>2</sub>e per vehicle per year. Using this emission factor in conjunction with fleet inventory information, the total estimate for emissions from mobile cooling was less than 1% of the BC Government's (Consolidated Revenue Fund) total GHG inventory for 2008.

**Table 10: Per Vehicle Estimate of HFCs from Mobile Air Conditioning**

Greenhouse Gas	Emissions per Vehicle per Year (kg CO <sub>2</sub> e)
Hydrofluorocarbons	429
<sup>a</sup> default emission factor for HFCs from mobile air conditioning are emissions which consist of HFC-134a.	

Organizations typically have two options for calculating and reporting mobile cooling emissions. Organizations with information on the MVAC servicing for their fleets (e.g., for transit fleets) may use these data to report their HFC emissions directly using the Climate Registry's "Simplified Mass Balance Approach."<sup>51</sup> This method requires information on the quantities of each refrigerant used and recovered from MVAC equipment reported directly. Organizations without access to detailed mobile refrigerant information may estimate and report their annual refrigerant use at 429 kg CO<sub>2</sub>e per each vehicle with air conditioning. This value provides a conservative estimate of emissions resulting from HFC-134a use.

<sup>51</sup> The Climate Registry (2054). *General Reporting Protocol Version 2.0*, pp. 123-133.

## 4 Indirect Emissions - Business Travel

**Description:** In accordance with the CCAA, the Provincial government (e.g., ministries, special offices, tribunals) is required to quantify, reduce, offset and report the business travel emissions of its public officials. The GHG Protocol<sup>52</sup> provides three methods for quantifying business travel emissions listed below in order of preference. The Protocol recommends selection of a method based on availability of data:

1. **Fuel-based method** - involves determining the amount of fuel(s) consumed in the course of business travel and applying the appropriate emission factor for the fuel(s)
2. **Distance-based method** - involves determining the distance and travel mode(s) and applying the emission factor appropriate for the mode(s)
3. **Spend-based method** - involves determining the expenditures and travel mode(s) and applying the emission factors appropriate for the mode(s)

### 4.1 Using iExpenses Data

**Data Sources:** In 2016 the BC Government adopted a hybrid distance- and spend-based approach using its iExpenses system. iExpenses is capable of tracking travel details that include: travel mode(s), some fuel type(s), and some travel distance(s) in addition to related expenditures.

**Calculations:** Where travel distances are collected by iExpenses, business travel emissions can still be quantified using the distance-method. Otherwise, travel emissions must be calculated with the spend-method. The table below illustrates when each method is used with iExpenses data.

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<sup>52</sup> <https://ghgprotocol.org/>

Table 11: iExpenses Data and Estimation Methods

Employee's Travel Mode	iExpenses "Expense Type" Selection	iExpenses "Travel Mode" Selection	iExpenses Data Collected / Available	GHG Estimation Method
Air Travel, common routes	Air You Paid	Helicopter, Airplane, Float Plane	\$, km/route	Distance-Based
Air Travel, Other routes	Air You Paid	Helicopter, Airplane, Float Plane	\$	Spend-Based
Rental vehicle	Car Rental	Car, other, Truck/SUV	fuel, \$, km	Distance-Based
Personal vehicle	Mileage	Car, other, Truck/SUV	fuel, \$, km	Distance-Based
Ferries	Ferry	N/A	\$, km/route	Distance-Based
Rail, inter-city bus, other public transport	Public Transport	Other	\$	Spend-Based
Taxis	Public Transport	Taxi	\$	Spend-Based
City Bus, Light Rail, Seabus	Public Transport	Transit	\$	Spend-Based
Accommodation	Accommodation	Hotel, Private, Other	# of Nights	Spend-Based

More details about the methodology including emission factors are provided in Annex 5 on both the distance- and spend-based methods.

## 4.2 Using Other Accounting System Data

**Data Sources:** While approximately 60% of Provincial government's expenditures on business travel are tracked through its iExpenses system, the remaining 40%, largely expenditures on air travel and public transport, are not.<sup>53</sup> These expenditures, like those from iExpenses, are tracked within the Provincial government's financial accounting system. The system tracks these expenses in a series of accounts and subaccounts, as follows:

- Accounts representing expenditures for:
  - ministry directly-paid "air travel" - 33% of total
  - employee travel vouchers<sup>54</sup> for travel on "other modes" – 7% of total
- Sub-accounts to further break down accounts into:
  - between Victoria/Vancouver;
  - in-province travel;
  - out-of-province travel; and
  - out-of-country travel.

**Calculations:** In this case, information about most frequent travel mode was only available for ministry directly-paid air travel, not employee travel vouchers, specifically:

- for ministry directly-paid air travel, historical information about travel modes and approximate distance enabled the development of emission factors by subaccount; and

<sup>53</sup> Provincial Government Core Policy Manual, section C.1.1 "All expenses associated with travel must be paid by the employee travelling except for airline tickets and some taxi billings."

<sup>54</sup> Travel vouchers are used by employees who cannot use iExpenses to seek reimbursement. Instead, they use travel vouchers which provide a paper-forms approach for employees to obtain reimbursement for their travel expenses. Employees generally submit completed forms to their finance staff for entry into the government's accounting system.



- for travel expenditures associated with travel vouchers, a single emission factor was developed for all subaccounts given the lack of information about most frequent travel mode.

**Table 12: Most frequent travel mode according to travel type**

	Subaccount	Travel Mode Possibilities	Most Frequent Travel Mode
<b>Directly Paid Air Travel</b>	Victoria to Vancouver	Float plane, helicopter, short-haul air	Float Plane
	In-Province	Short haul flights; medium haul air	Short Haul
	Out-of-Province	Medium and long haul flights	Long Haul
	Out-of-Canada	Long haul flights	Long Haul
<b>Travel Voucher On Other Modes</b>	Victoria to Vancouver	All ground transport modes and accommodations	N/A
	In-Province	All ground transport modes and accommodations	N/A
	Out-of-Province	All ground transport modes and accommodations	N/A
	Out-of-Canada	All ground transport modes and accommodations	N/A

More details about the methodology, including emission factors, are provided in Annex 5 on both the distance- and spend-based methods.

### 4.3 Accommodation

**Description:** In addition to transportation related GHGs from business travel, indirect emissions result from employee stays in hotels, bed and breakfasts and private accommodation.

**Data sources:** In March of 2011, InterVISTAS Consulting Inc. published a GHG report on the accommodation emissions for Coast Hotels and Resorts in 2009<sup>55</sup>. The report followed the accounting and reporting guidelines of *The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition* published by World Resources Institute and the World Business Council for Sustainable Development.

A total of five properties were evaluated (two in Vancouver, one in Edmonton, one in Victoria and one in Prince George). The properties in Western Canada provide a spatial sampling of locations in different climates to represent different energy consumption patterns. The properties varied in size from 132 rooms in Victoria to 299 in Edmonton. The intensity-based indicators for those five hotels were then extrapolated to 22 hotels in BC and 7 in Alberta.

**Calculations:** iExpenses tracks accommodations in the same manner as SMARTTEC has historically; in terms of the number of nights stayed in a hotel/motel, bed and breakfast or private accommodations.

In Table 13 below, the emission factor for a night's stay has been calculated by dividing the total GHG emissions for the sample hotels by the number of potential room nights assuming full occupancy:

$$\text{Emission Factor (kg/CO}_2\text{e/night)} = 51,310 \text{ tonnes CO}_2\text{e} \times 1000 / (7,238 \text{ rooms} \times 365 \text{ nights})$$

From this method, both a domestic BC emissions value (11.90 kg CO<sub>2</sub>e/night) and a national/international emissions value (20.78 CO<sub>2</sub>e/night) were derived. The national/international value is a conservative estimate as it incorporates data from electricity generation in Alberta, which results in significantly greater emissions per kilowatt hour than in the rest of Canada due to coal being the primary energy source. Based on 2014 accommodation data from SMARTTEC, 93.84% of Provincial government accommodation stays were within BC and 6.16% were national or

<sup>55</sup> InterVISTAS Consulting Inc. (2011), *Coast Hotels & Resorts: Greenhouse Gas Report Fiscal Year 2009*

international. Based on these figures a weighted average can be calculated to derive a single accommodation factor of 12.45 kg CO<sub>2e</sub>/night.

This emission factor for hotels has been assigned to the other categories of private accommodation and bed and breakfasts in the absence of available information for those categories.

**Table 13: EMISSION FACTORS: Accommodation**

<b>Accommodation Type</b>	<b>Emission Factor <sup>a</sup> (kg CO<sub>2e</sub>/night)</b>
Hotel Room, Private, Bed and Breakfast	12.45
<sup>a</sup> Hotel room emission factor is applied to all accommodation types.	

## 5 Indirect Emissions: Office Paper

**Description:** Emission factors for office paper are differentiated by size and the percentage of post-consumer recycled (PCR) content. In practice, the PCR content can range between 0 and 100 percent.<sup>56</sup>

Three different sizes of office paper (any colour) are in scope – 8.5” x 11”, 8.5” x 14” and 11” x 17”. In each case, data on the number of 500-sheet (20lb) packages are entered into CGRT.

Some organizations may have begun to use alternative paper types such as wheat, eucalyptus, sugarcane, bamboo, etc. While these papers likely have emission factors that differ from conventional paper, limited literature is currently available on their carbon intensity. As a best approximation, the emission factors in Table 14 for 100% PCR of the corresponding paper size should be applied to these alternative papers.

**Data sources:** Ideally, it would be best to specify emission factors that accurately reflect the extraction, transportation, manufacturing and disposal processes for specific paper purchases. In the absence of paper-specific information, proxy emission factors have been derived from the Environmental Paper Network (EPN) Paper Calculator.<sup>57</sup> This tool assesses the lifecycle impacts of paper production and disposal and is updated regularly with peer-reviewed data.

The Paper Calculator inputs the paper grade (e.g., copy paper), quantity by weight and PCR content and estimates the associated GHG emissions in pounds of CO<sub>2</sub>e.

**Table 14: EMISSION FACTORS: Office Paper**

PCR Content (%)	Emission Factor (kg CO <sub>2</sub> e/pkg)		
	8.5” x 11”	8.5” x 14”	11” x 17”
0	6.358	8.094	12.743
10	6.123	7.795	12.272
20	5.888	7.496	11.802
30	5.653	7.197	11.331
40	5.418	6.898	10.860
50	5.184	6.599	10.390
60	4.949	6.300	9.919
70	4.714	6.001	9.449
80	4.479	5.703	8.978
90	4.244	5.404	8.508
100	4.010	5.105	8.037

**Note:** emission factors for office paper are based on a 500-sheet package of 20-pound bond paper weighing 2.27, 2.89 and 4.55 kg, respectively, for the three paper sizes.

**Calculations:** To generate the emission factors in Table 14, the weight of a 500-sheet package was first determined for each paper size. This weight (in metric tons) and the PCR content were then entered into the Paper Calculator and the resulting estimate of GHG emissions was converted from lbs to kg CO<sub>2</sub>e. Emission factors for other PCR contents (e.g., 85 percent) can be interpolated by averaging between the values shown.

<sup>56</sup> See the Ecopaper Database at <http://c.environmentalpaper.org/home> for a listing of papers available in the Canadian marketplace and their PCR contents.

<sup>57</sup> <http://c.environmentalpaper.org/home>

It should be noted that, unlike the other emission factors within this document, the entries in Table 14 are lifecycle emission factors.<sup>58</sup>

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<sup>58</sup> Lifecycle emissions account for all emissions relating to the production, use and disposal of a product, including the extraction of raw materials, product manufacturing and intermediate transport steps.

## 6 Community Energy and Emissions Inventory (CEEI) Emission Factors – Agricultural Emission Factors

Only the 2007 & 2012 CEEI reports include enteric fermentation (due to a lack of data it was not included in the 2010 report)<sup>59</sup>. Manure management is excluded because the emissions values used by the NIR do not reflect regional and local variations in the storage and use of manure, and agricultural soils are excluded because we have insufficient information about them at a local level.

Furthermore, the categories in the NIR do not include all GHG emissions resulting from agricultural operations. For example, emissions from use of diesel in trucks to deliver hay are included in “transportation”. Emissions from water heaters and space heaters are included in “buildings”. Emissions from diesel used in tractors would be an “off-road” emission. None of these are included in the “Agriculture” sector of CEEI.

Emission factors for cattle were derived at the provincial level using IPCC Tier 2 equations for different subcategories of cattle based on stages of production See page 78 of the 2016 NIR for details on the calculations. CEEI calculates emissions based on the number of cattle, hogs and other animals in each regional district. For each regional district, the number of animals is multiplied by the estimated methane emissions from each animal (from the NIR) to give total methane (CH<sub>4</sub>) emissions. These are multiplied by the GWP factor of 25 converting methane (CH<sub>4</sub>) emissions to carbon dioxide equivalents (CO<sub>2</sub>e).

Table 15 below presents data from the 2016 NIR table A3-33 which shows “CH<sub>4</sub> Emission Factors for Enteric Fermentation for Cattle from 1990 to 2014”. It contains factors for eight different types of cattle, and the factors for each vary from year to year. The original 2007 CEEI Reports used 2007 factors (2007 NIR) from this table, whereas the 2007-2012 CEEI Reports use the 2012 factors (2014 NIR). This table contains the most recent factors in the final row as well as older factors for the purpose of comparison.

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<sup>59</sup> Enteric fermentation is a digestive process by which carbohydrates are broken down by microorganisms into simple molecules for absorption into the bloodstream of an animal.

**Table 15: EMISSION FACTORS: CH<sub>4</sub> - Enteric Fermentation for Cattle<sup>60,61</sup>**

Year	EF(EF)T – kg CH <sub>4</sub> /head/year							
	Dairy Cows	Dairy Heifers	Bulls	Beef Cows	Beef Heifers	Heifers for Slaughter	Steers	Calves
2007 (2007 NIR)	116.5	74.6	87.8	84.7	71.4	68.0	59.6	43.3
2007 (2014 NIR)	125.0	72.3	87.6	88.1	72.5	61.1	54.4	39.5
2012 (2014 NIR)	128.1	72.4	88.1	86.7	71.2	61.2	55.7	39.6
2014 (2016 NIR) <sup>62</sup>	155.1	78.4	121	116.3	88	53.1	47.9	43.7

Table 16 below presents methane emissions from animals other than cattle taken from the 2016 NIR Table A8-41: CH<sub>4</sub> Emission Factors for Enteric Fermentation for Non-cattle Animals.

**Table 16: Non-cattle Animal Category – Enteric Fermentation Emission Factor**

Non-cattle Animal Category – Enteric Fermentation Emission Factor (kgCH <sub>4</sub> /head/year)	
Boars, Sows, Pigs	1.5
<b>OTHER LIVESTOCK</b>	
Sheep, Lambs	8
Goats	5
Horses	18
Buffalo, Bison <sup>63</sup>	55
<b>POULTRY<sup>64</sup></b>	Not Available

<sup>60</sup> Environment Canada (2016). National Inventory Report: Greenhouse Gas Sources and Sinks in Canada 1990-2014, Table A3-18

<sup>61</sup> See IPCC website for related publications, for example:

[www.ipcc-nggip.iges.or.jp/public/gp/bgp/4\\_2\\_CH4\\_and\\_N2O\\_Livestock\\_Manure.pdf](http://www.ipcc-nggip.iges.or.jp/public/gp/bgp/4_2_CH4_and_N2O_Livestock_Manure.pdf)

<sup>62</sup> Environment Canada (2016). National Inventory Report: Greenhouse Gas Sources and Sinks in Canada 1990-2014, Table A3-18

<sup>63</sup> This emission factor is for water buffalo. There are no recognized studies of enteric emissions from bison, so the IPCC Tier 1 water buffalo figure is used here, as it is in the NIR

<sup>64</sup> Poultry does not generate significant methane by enteric fermentation, so poultry was not counted in CEEI

## 7 Sample Calculation

Table 17 provides a sample application of an emission factor to calculate GHG emissions, based on 100 litres of propane consumption in buildings.

**Table 17: Sample Emissions Calculation**

Step	Formula	Calculation		
1. Convert the actual consumption to a common unit of measurement.	Actual Consumption (L) x Energy Conversion Factor (GJ/L) = Converted Fuel Consumption (GJ)	100 L X 0.02531 GJ/L = <b>2.531 GJ</b>		
2. Calculate the emissions of each GHG using the appropriate emission factor		<b>CO<sub>2</sub></b>	<b>CH<sub>4</sub></b>	<b>N<sub>2</sub>O</b>
	Converted Fuel Consumption (GJ)	2.531 GJ	2.531 GJ	2.531 GJ
	x Emission Factor by GHG (kg/GJ)	x 59.86 kg <b>CO<sub>2</sub></b> /GJ	x .0009 kg <b>CH<sub>4</sub></b> /GJ	x 0.0043 kg <b>N<sub>2</sub>O</b> /GJ
	= Emissions by GHG	= 151.5 kg <b>CO<sub>2</sub></b>	= 0.0023 kg <b>CH<sub>4</sub></b>	= 0.0109 kg <b>N<sub>2</sub>O</b>
3. Convert the emissions of each greenhouse gas to CO <sub>2</sub> equivalency (CO <sub>2</sub> e) using the appropriate Global Warming Potential		<b>CO<sub>2</sub></b>	<b>CH<sub>4</sub></b>	<b>N<sub>2</sub>O</b>
	Emissions by GHG	151.5 kg <b>CO<sub>2</sub></b>	0.0023 kg <b>CH<sub>4</sub></b>	0.0109 kg <b>N<sub>2</sub>O</b>
	x GWP	x 1	x 25	x 298
	= Emissions (kgCO <sub>2</sub> e)	= 151.5 kg <b>CO<sub>2</sub>e</b>	= 0.0570 kg <b>CO<sub>2</sub>e</b>	= 3.243 kg <b>CO<sub>2</sub>e</b>
4. Sum across the gases to calculate total CO <sub>2</sub> e emissions	<b>CO<sub>2</sub> + CH<sub>4</sub> + N<sub>2</sub>O</b> (all in kgCO <sub>2</sub> e) = Total <b>CO<sub>2</sub>e</b>	151.5 kg <b>CO<sub>2</sub>e</b> + 0.0570 kg <b>CO<sub>2</sub>e</b> + 3.243 kg <b>CO<sub>2</sub>e</b> = 154.8 kg <b>CO<sub>2</sub>e</b>		
5. Convert total emissions from kg to tonnes for reporting purposes.	Emissions in kgCO <sub>2</sub> e/1000 kg/t = Emissions in tonnes CO <sub>2</sub> e	154.8 kg <b>CO<sub>2</sub>e</b> /1000 kg/t = 0.155 t <b>CO<sub>2</sub>e</b>		



## Annex 1: Glossary of Terms and Acronyms

**Note:** Definitions derived from:

- IPCC Fifth Assessment Report, Glossary of Terms (available at: [https://www.ipcc.ch/site/assets/uploads/2018/02/AR5\\_SYR\\_FINAL\\_Annexes.pdf](https://www.ipcc.ch/site/assets/uploads/2018/02/AR5_SYR_FINAL_Annexes.pdf)).
- Market Advisory Committee to the California Air Resources Board (2007), “Recommendations for Designing a Greenhouse Gas Cap-and-Trade System for California.”
- The Climate Registry (2014), *General Reporting Protocol Version 2.0*, pp. 160-166.

**Table 18: Terms and Acronyms**

Abbreviation, Acronym or Measure	Definition
<b>Carbon dioxide (CO<sub>2</sub>)</b>	A naturally occurring gas (0.03% of atmosphere) that is also a by-product of the combustion of fossil fuels and biomass, land-use changes, and other industrial processes. It is the principal anthropogenic greenhouse gas. It is the reference gas against which other greenhouse gases are measured and therefore has a Global Warming Potential of 1. (IPCC)
<b>Carbon dioxide equivalent (CO<sub>2</sub>e)</b>	“The universal unit of measurement to indicate the global warming potential (GWP) of each of the six greenhouse gases, expressed in terms of the GWP of one unit of carbon dioxide.” (GHG Protocol) Expressing all GHGs in terms of tonnes of CO <sub>2</sub> e allows the different gases to be aggregated.
<b>Community Energy and Emissions Inventory</b>	The Community Energy and Emissions Inventory (CEEI) represents energy consumption and greenhouse gas emissions from community activities in on-road transportation, buildings and solid waste. Estimates of land-use change from deforestation activities and enteric fermentation from livestock under the Agricultural sector are also available.
<b>Biofuel</b>	A fuel produced from dry organic matter or combustible oils produced by plants. Examples of biofuel include alcohol (from fermented sugar), black liquor from the paper manufacturing process, wood and soybean oil.
<b>Direct emissions</b>	Emissions from sources that are owned or leased by a PSO or sources used by local governments to deliver traditional local government services
<b>EDF</b>	Environmental Defense Fund, a US-based environmental organization.
<b>Emission factor</b>	“A factor allowing GHG emissions to be estimated from a unit of available activity data (e.g. tonnes of fuel consumed, tonnes of product produced) and absolute GHG emissions” (GHG Protocol)
<b>Emissions</b>	“The release of substances (e.g., greenhouse gases) into the atmosphere. Emissions occur both through natural processes and as a result of human activities.” (CARB)
<b>Enteric fermentation</b>	Enteric fermentation is a digestive process by which carbohydrates are broken down by microorganisms into simple molecules for absorption into the bloodstream of an animal.
<b>Energy conversion factor</b>	A factor used to convert a quantity of energy from its original physical unit into a common unit of measurement (e.g., GJ).
<b>EPA</b>	(U.S.) Environmental Protection Agency
<b>Fugitive emissions</b>	The unintended or incidental release of greenhouse gases from the transmission, processing, storage, use, or transportation of fossil fuels, GHGs, other substances, including but not limited to HFC emissions from refrigeration leaks and SF <sub>6</sub> from electric power distribution equipment.
<b>Gigajoule (GJ)</b>	One billion joules, where a joule is a common unit of energy for comparing across fuel types and electricity.

<b>Abbreviation, Acronym or Measure</b>	<b>Definition</b>
<b>Gigawatt-hour (GWh)</b>	One million kilowatt-hours, enough electricity to power 100 homes for a year.
<b>Global Warming Potential (GWP)</b>	“Greenhouse gases differ in their effect on the Earth’s radiation balance depending on their concentration, residence time in the atmosphere, and physical properties with respect to absorbing and emitting radiant energy. By convention, the effect of carbon dioxide is assigned a value of one (1) (i.e., the GWP of carbon dioxide =1) and the GWPs of other gases are expressed relative to carbon dioxide. For example, in the U.S. national inventory, the GWP of nitrous oxide is 298 and that of methane 25, indicating that a tonne of nitrous oxide has 298 times the effect on warming as a ton of carbon dioxide. Slightly different GWP values for greenhouse gases have been estimated in other reports. Some industrially produced gases such as sulfur hexafluoride (SF <sub>6</sub> ), perfluorocarbons (PFCs), and hydrofluorocarbons (HFCs) have extremely high GWPs. Emissions of these gases have a much greater effect on global warming than an equal emission (by mass) of the naturally occurring gases. Most of these gases have GWPs of 1,300 - 23,900 times that of CO <sub>2</sub> . The US and other Parties to the UNFCCC report national greenhouse gas inventories using GWPs from the IPCC’s Second Assessment Report (SAR). SAR GWPs are also used for the Kyoto Protocol and the EU ETS. GWPs indicated in this document also refer to the IPCC’s Second Assessment Report.” (CARB)
<b>Global Reporting Initiative (GRI)</b>	An international initiative that has developed a sustainability reporting framework for organizations to measure and report on their economic, environmental and social performance (see: <a href="https://www.globalreporting.org/">https://www.globalreporting.org/</a> ).
<b>Greenhouse gases (GHGs)</b>	“Greenhouse gases include a wide variety of gases that trap heat near the Earth’s surface, slowing its escape into space. Greenhouse gases include carbon dioxide, methane, nitrous oxide and water vapor and other gases. While greenhouse gases occur naturally in the atmosphere, human activities also result in additional greenhouse gas emissions. Humans have also manufactured some gaseous compounds not found in nature that also slow the release of radiant energy into space.” (CARB)
<b>HVAC</b>	Heating, Ventilating and Air Conditioning
<b>Hydrofluorocarbons (HFCs)</b>	“One of the six primary GHGs. Synthetic industrial gases, primarily used in refrigeration and other applications as commercial substitutes for chlorofluorocarbons (CFCs). There are no natural sources of HFCs. The atmospheric lifetime of HFCs is decades to centuries, and they have “global warming potentials” thousands of times that of CO <sub>2</sub> , depending on the gas. HFCs are among the six greenhouse gases to be curbed under the Kyoto Protocol.” (CARB)
<b>Indirect emissions</b>	Emissions that are a consequence of the operations of the reporting organization (i.e., PSO, local government, community), but occur at sources owned or controlled by another organization.
<b>Intergovernmental Panel on Climate Change (IPCC)</b>	“Recognizing the problem of potential global climate change, the World Meteorological Organization (WMO) and the United Nations Environment Programme (UNEP) established the Intergovernmental Panel on Climate Change (IPCC) in 1988. It is open to all members of the UN and WMO. The role of the IPCC is to assess on a comprehensive, objective, open and transparent basis the scientific, technical and socio-economic information relevant to understanding the scientific basis of risk of human-induced climate change, its potential impacts and options for adaptation and mitigation. The IPCC does not carry out research nor does it monitor climate related data or other relevant parameters. It bases its assessment mainly on peer reviewed and published scientific/technical literature.” (CARB)

<b>Abbreviation, Acronym or Measure</b>	<b>Definition</b>
<b>Inventory</b>	"A greenhouse gas inventory is an accounting of the amount of greenhouse gases emitted to or removed from the atmosphere over a specific period of time (e.g., one year). A greenhouse gas inventory also provides information on the activities that cause emissions and removals, as well as background on the methods used to make the calculations. Policy makers use greenhouse gas inventories to track emission trends, develop strategies and policies and assess progress. Scientists use greenhouse gas inventories as inputs to atmospheric and economic models" (CARB)
<b>IPP</b>	Independent Power Producer
<b>kg</b>	Kilogram
<b>kilotonne</b>	1,000 tonnes
<b>km</b>	Kilometre
<b>kWh</b>	kilowatt-hour
<b>L</b>	Litre
<b>lb</b>	pound (weight)
<b>m<sup>3</sup></b>	cubic metre
<b>Methane (CH<sub>4</sub>)</b>	"One of the six greenhouse gases to be curbed under the Kyoto Protocol. Atmospheric CH <sub>4</sub> is produced in nature, but human related sources such as landfills, livestock feedlots, natural gas and petroleum systems, coal mines, rice fields, and wastewater treatment plants also generate substantial CH <sub>4</sub> emissions. CH <sub>4</sub> has a relatively short atmospheric lifetime of approximately 10 years, but its 100-year GWP is currently estimated to be approximately 25 times that of CO <sub>2</sub> ." (CARB)
<b>MVAC</b>	Motor Vehicle Air Conditioning
<b>NIR</b>	National Inventory Report (Environment Canada)
<b>Nitrous oxide (N<sub>2</sub>O)</b>	"One of the six greenhouse gases to be curbed under the Kyoto Protocol. N <sub>2</sub> O is produced by natural processes, but substantial emissions are also produced by such human activities as farming and fossil fuel combustion. The atmospheric lifetime of N <sub>2</sub> O is approximately 100 years, and its 100-year GWP is currently estimated to be 298 times that of CO <sub>2</sub> ." (CARB)
<b>Office Paper</b>	Multipurpose copy paper for use in laser printers, fax machines and photocopiers or multifunction devices.
<b>Perfluorocarbons (PFCs)</b>	"PFCs are among the six greenhouse gases to be curbed under the Kyoto Protocol. PFCs are synthetic industrial gases generated as a by-product of aluminum smelting and uranium enrichment. They also are used in the manufacture of semiconductors. There are no natural sources of PFCs. PFCs have atmospheric lifetimes of thousands to tens of thousands of years and 100-year GWPs thousands of times that of CO <sub>2</sub> , depending on the specific PFC." (CARB)
<b>pkg</b>	Package
<b>PIR</b>	British Columbia's Provincial Greenhouse Gas Inventory Report (Ministry of Environment and Climate Change Strategy)
<b>PSO</b>	A B.C. public sector organization subject to the government's carbon neutral commitment under the <i>Climate Change Accountability Act</i> .
<b>RESD</b>	Report on Energy Supply and Demand (Statistics Canada).
<b>STP</b>	Standard Temperature and Pressure

<b>Abbreviation, Acronym or Measure</b>	<b>Definition</b>
<b>Sulphur Hexafluoride (SF<sub>6</sub>)</b>	One of the six greenhouse gases to be curbed under the Kyoto Protocol. SF <sub>6</sub> is a synthetic industrial gas largely used in heavy industry to insulate high-voltage equipment and to assist in the manufacturing of cable-cooling systems. There are no natural sources of SF <sub>6</sub> . SF <sub>6</sub> has an atmospheric lifetime of 3,200 years. Its 100-year GWP is currently estimated to be 22,800 times that of CO <sub>2</sub> .” (CARB)
<b>t</b>	metric tonne, a standard measurement for the mass of GHG emissions, equivalent to 1,000 kg, 1,204.6 pounds, or 1.1 short tons.
<b>U.S.</b>	United States (of America)

## ANNEX 2: Global Warming Potentials

Table 19 presents the 100-year Global Warming Potentials for the GHGs being tracked by the B.C. public sector. These GWPs are listed in the Carbon Neutral Government Regulation and are the 2007 values from the IPCC's *Fourth Assessment Report*; as such, they represent the standard emission factors to be used at this time in greenhouse gas emissions calculations in British Columbia.<sup>65, 66</sup>

**Table 19: Global Warming Potentials**

Greenhouse Gas	Chemical Formula	100-Year GWP
Carbon dioxide	CO <sub>2</sub>	1
Methane	CH <sub>4</sub>	25
Nitrous oxide	N <sub>2</sub> O	298
HFC-23	CHF <sub>3</sub>	14,800
HFC-32	CH <sub>2</sub> F <sub>2</sub>	675
HFC-41	CH <sub>3</sub> F	92
HFC-43-10mee	C <sub>5</sub> H <sub>2</sub> F <sub>10</sub>	1,640
HFC-125	C <sub>2</sub> H <sub>2</sub> F <sub>5</sub>	3,500
HFC-134	C <sub>2</sub> H <sub>2</sub> F <sub>4</sub> (CHF <sub>2</sub> CHF <sub>2</sub> )	1,100
HFC-134a	C <sub>2</sub> H <sub>2</sub> F <sub>4</sub> (CH <sub>2</sub> FCF <sub>3</sub> )	1,430
HFC-143	C <sub>2</sub> H <sub>3</sub> F <sub>3</sub> (CHF <sub>2</sub> CH <sub>2</sub> F)	353
HFC-143a	C <sub>2</sub> H <sub>3</sub> F <sub>3</sub> (CF <sub>3</sub> CH <sub>3</sub> )	4,470
HFC-152a	C <sub>2</sub> H <sub>4</sub> F <sub>2</sub> (CH <sub>3</sub> CHF <sub>2</sub> )	124
HFC-227ea	C <sub>3</sub> H <sub>2</sub> F <sub>7</sub>	3,220
HFC-236fa	C <sub>3</sub> H <sub>2</sub> F <sub>6</sub>	9,810
HFC-245ca	C <sub>3</sub> H <sub>3</sub> F <sub>5</sub>	693
Perfluoro-methane (*)	CF <sub>4</sub>	7,390
Perfluoro-ethane (*)	C <sub>2</sub> F <sub>6</sub>	12,200
Perfluoro-propane (*)	C <sub>3</sub> F <sub>8</sub>	8,830
Perfluoro-butane (*)	C <sub>4</sub> F <sub>10</sub>	8,860
Perfluoro-cyclobutane (*)	c-C <sub>4</sub> F <sub>8</sub>	10,300
Perfluoro-pentane (*)	C <sub>5</sub> F <sub>12</sub>	9,160
Perfluoro-hexane (*)	C <sub>6</sub> F <sub>14</sub>	9,300
Sulphur hexafluoride	SF <sub>6</sub>	22,800

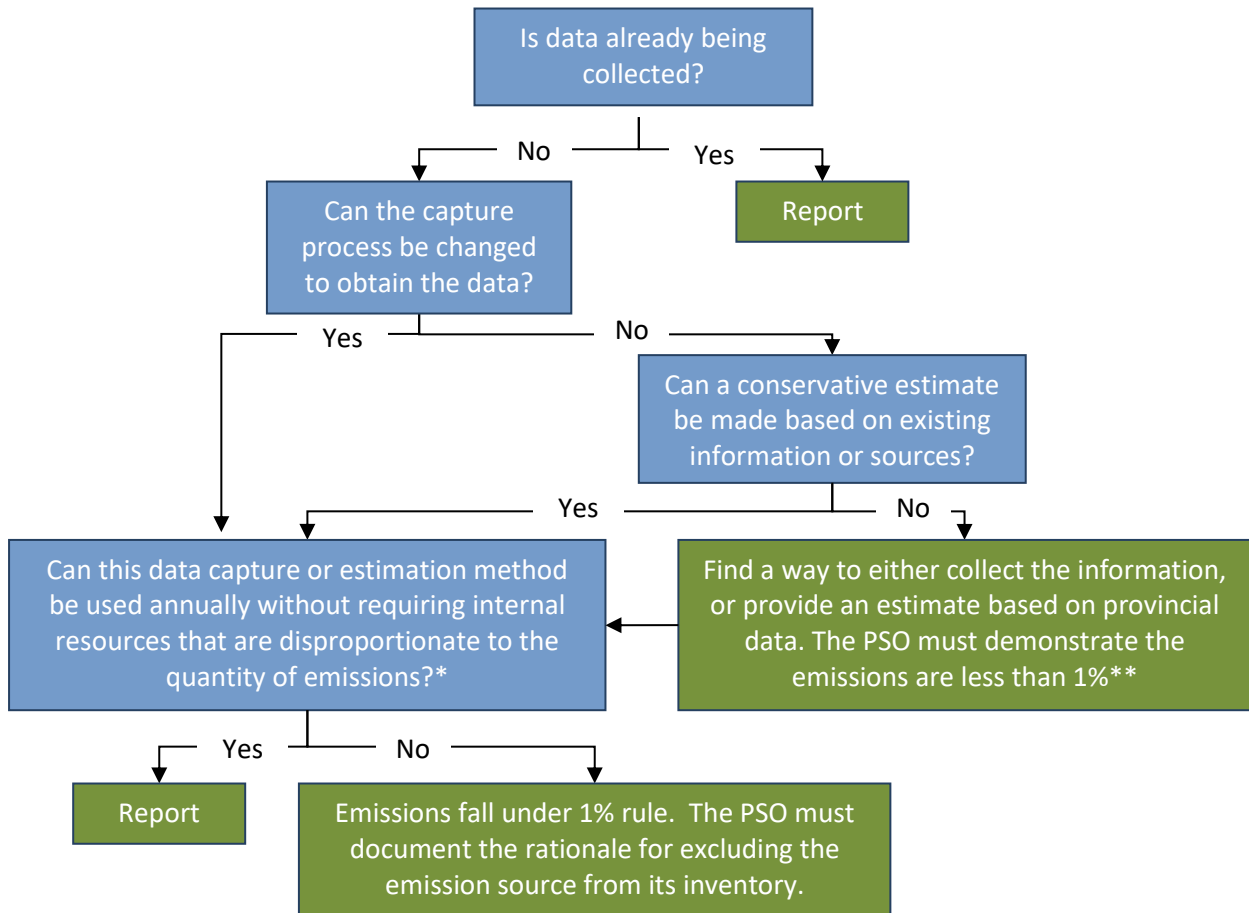
<sup>65</sup> British Columbia (2015). *British Columbia Greenhouse Gas Inventory Report 2012*, p. 61

<sup>66</sup> Greenhouse Gases marked with an asterisk (\*) were added from the *Carbon Neutral Government Regulation*.

## ANNEX 3: How to Treat Small Emissions Sources

For many organizations, dealing with small emissions sources can be challenging. For Public Sector Organizations, if an emissions source is onerous to collect *and* is expected to comprise less than 1% of the organization's total emissions inventory, it is considered out of scope. The decision tree below was developed to help PSOs and LGs determine whether or not a certain source of emissions falls under this rule. Other methods to address small emission sources are outlined in the General Reporting Protocol. If an emissions source is considered out-of-scope after using this decision tree, the source of the emission and the rationale for its exemption should be included as a part of a PSO's self-certification documentation and annual reporting.

**Figure 1: Decision tree for determining emissions scope**



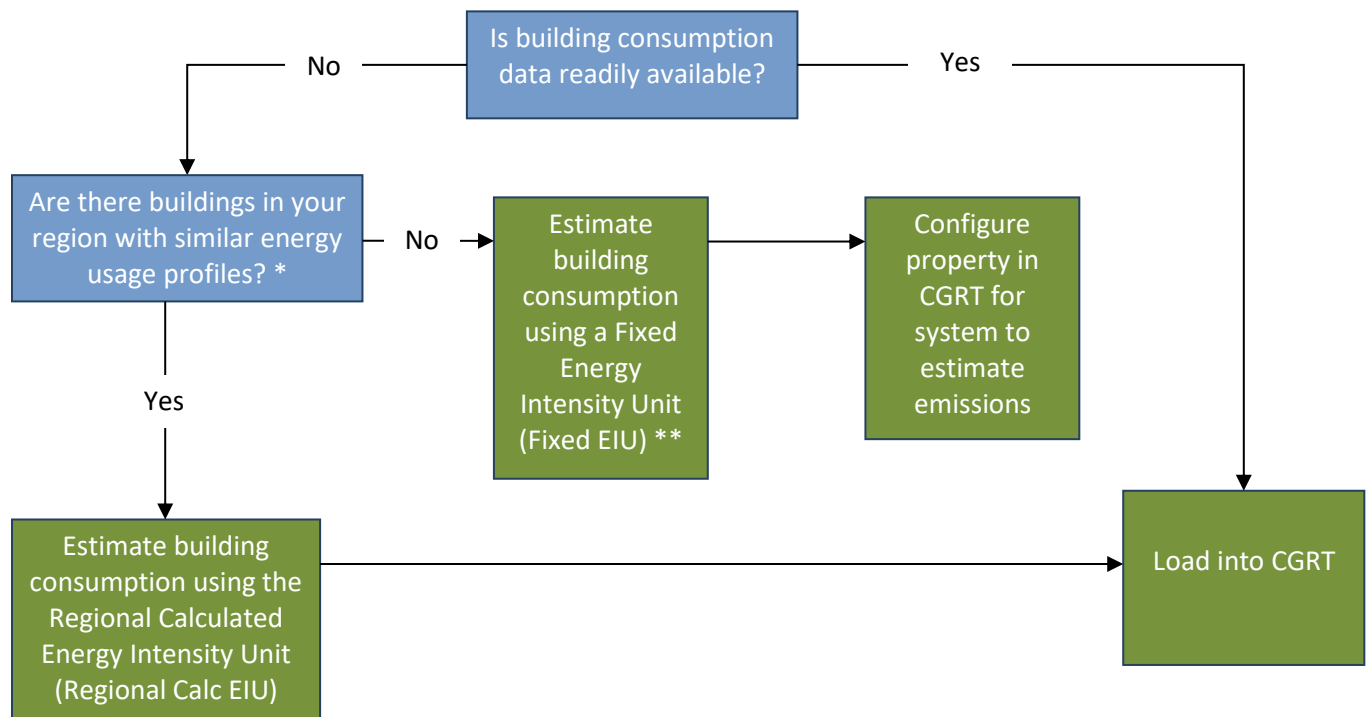
## ANNEX 4: Estimating a Building's Energy Use

### 1 Introduction

The following information is intended to provide a summary of two estimation methods to estimate energy consumption when such data is not readily available. The Regional Calculated Energy Intensity Unit method that was available in SMARTTool is not currently configured in CGRT.

These methods rely on a building's Gross Floor Area; the total area, as measured between the principal exterior surfaces of the enclosing fixed walls of the building(s). This includes *all areas* inside the building(s) such as: occupied tenant areas, common areas, stair wells, meeting areas, break rooms, restrooms, elevator shafts, mechanical equipment areas, and storage rooms.<sup>67</sup>

**Figure 2: Decision-tree for applying Regional Calculation Energy Intensity Unit or Fixed Energy Intensity Unit**



### 2 Estimation Method Details

#### 2.1 Regional Calculated Energy Intensity Unit (Regional Calc EIU)

For this approach to be reasonably accurate, energy data should be available for a sufficient proportion of a PSO's buildings portfolio within the same climatic region. As guidance, it is suggested that energy data should be available for at least 51% of a PSO's buildings in particular category (e.g., educational facilities) and within the same climatic region. In addition, having at least 2 years of historical data is recommended to smooth out year-over-year variability.

<sup>67</sup> Energy Star Portfolio Manager. *Glossary*, <https://portfoliomanager.energystar.gov/pm/glossary>

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This method allows an organization to estimate its energy use for a given building from data available for similar buildings in their portfolio within the same climatic region. For this approach to be reasonably accurate there must be sufficient known energy per region per building type within the organization.

Using available energy data from a PSO's buildings within a specific climatic region and classification, this approach involves calculating the energy use per square meter (i.e., energy intensity) and applying that energy intensity to the floor area of the similar buildings requiring estimates. Once consumption is estimated in this way, one applies the appropriate emission factors and GWP to estimate related greenhouse gas emissions.

**Table 20: Regional Energy Intensity Unit Estimation Calculation**

Step	Formula for each energy type
1. For similar buildings (i.e., office/region1) with data, determine their combined annual consumption for each energy type and divide by their combined floor area	$\frac{\text{Annual energy type use}}{\text{Total square meters of related floor area}^a}$ $=$ $\text{Annual Regional Energy Intensity Factor (GJ/year/m}^2\text{)}$
2. Estimate the quantity of each energy type used in the Building to be Estimated (BTBE)	$\text{Floor area of the BTBE}$ $\times$ $\text{Annual Regional Energy Intensity Factor (GJ/year/m}^2\text{)}$ $=$ $\text{Annual Energy type Use in BTBE (GJ)}$
3. Apply the emission factor by energy type to yield total emissions by energy type	$\text{Emission Factor (kg/GJ)}$ $\times$ $\text{Consumption (GJ)}$ $=$ $\text{Emissions by GHG (kg)}$
4. Apply the global warming potentials to yield total emissions	$\text{Emissions by GHG (kg)}$ $\times$ $\text{GWP}$ $=$ $\text{Emissions (kg CO}_2\text{e)}$
6. Sum across the gases to calculate total CO <sub>2</sub> e emissions	$\text{CO}_2 + \text{CH}_4 + \text{N}_2\text{O (all in kg CO}_2\text{e)}$ $=$ $\text{Total CO}_2\text{e}$
7. Convert total emissions from kg to tonnes for reporting purposes.	$\text{Emissions in kg CO}_2\text{e} / 1,000 \text{ kg} / \text{t}$ $=$ $\text{Emissions in tonnes CO}_2\text{e}$

a. If the floor area of a building has changed within the reporting period, multiply each area by the number of days during the year for which it was effective. Sum the results and divide that sum by the total number of days in the year in order to get a prorated area to use for that year.



## 2.2 Fixed Energy Intensity Unit (Fixed EIU)

This estimation method applies energy intensity factors published by Natural Resources Canada (NRCan) through the Office of Energy Efficiency (OEE) Comprehensive Energy Use Database<sup>68</sup>. This database includes statistics on energy use by province, building use, type and energy type.

### Calculation:

**Table 21: Fixed Energy Intensity Unit Estimation Calculation**

Step	Formula for each Energy type
1. For each energy type, determine the annual consumption amount.	$\begin{aligned} & \text{EIU (GJ/month/m}^2\text{)} \\ & \times \\ & \text{square meters of floor area}^a \\ & \times \\ & 12 \text{ months} \\ & = \\ & \text{annual consumption amount (GJ)} \end{aligned}$
2. Apply the emission factor by energy type to yield total emissions by energy type	$\begin{aligned} & \text{Emission Factor (kg/GJ)} \\ & \times \\ & \text{Consumption (GJ)} \\ & = \\ & \text{Emissions by GHG (kg)} \end{aligned}$
3. Apply the global warming potentials to yield total emissions	$\begin{aligned} & \text{Emissions by GHG (kg)} \\ & \times \\ & \text{GWP} \\ & = \\ & \text{Emissions (kg CO}_2\text{e)} \end{aligned}$
4. Sum across the gases to calculate total CO <sub>2</sub> e emissions	$\begin{aligned} & \text{CO}_2 + \text{CH}_4 + \text{N}_2\text{O (all in kg CO}_2\text{e)} \\ & = \\ & \text{Total CO}_2\text{e} \end{aligned}$
5. Convert total emissions from kg to tonnes for reporting purposes.	$\begin{aligned} & \text{Emissions in kg CO}_2\text{e/1,000 kg/t} \\ & = \\ & \text{Emissions in tonnes CO}_2\text{e} \end{aligned}$

a. If the area of a building has changed within a monthly reporting period, multiply each area by the number of days during the month for which it was effective. Sum the results and divide that sum by the total number of days in the month in order to get a prorated area to use for that month.

The fixed EIUs in Table 21 below represent British Columbia EIUs derived from the (2015) NRCan Comprehensive Energy Use Database and mapped to property types<sup>69</sup> (Primary Functions) as defined by Energy Star Portfolio Manager. Note CGRT has also been configured with fixed EIUs for public sector organizations that have investment properties in Alberta, Quebec, Ontario, Nova Scotia, and overseas as well.

<sup>68</sup> Natural Resources Canada (NRCan) through the Office of Energy Efficiency (OEE) Comprehensive Energy Use Database: [https://oee.nrcan.gc.ca/corporate/statistics/neud/dpa/menus/trends/comprehensive\\_tables/list.cfm](https://oee.nrcan.gc.ca/corporate/statistics/neud/dpa/menus/trends/comprehensive_tables/list.cfm)

<sup>69</sup> Energy Star Portfolio Manager property types: <https://www.energystar.gov/buildings/facility-owners-and-managers/existing-buildings/use-portfolio-manager/identify-your-property-type>

**Table 22: Fixed Energy Intensity Units (EIU) Factors (GJ/Year/m<sup>2</sup>) for British Columbia**

Primary Function	Consumption Type		
	Heating, Cooling, Lights & Plugs	Lights & Plugs	Other Sources (Heating)
Office	0.0660979	0.0339844	0.0321135
Retail Store	0.06871231	0.03351074	0.03520157
Non-Refrigerated Warehouse	0.05838766	0.02832748	0.03006018
Other - Education	0.06782937	0.03321288	0.03461649
Other - Entertainment/Public Assembly	0.0824994	0.04038822	0.04211118
Other - Lodging/Residential	0.04272717	0.01757445	0.02515271
Other - Public Services	0.07078974	0.03436734	0.03642239
Other - Restaurant/Bar	0.11441846	0.05252268	0.06189578
Other - Specialty Hospital	0.10846809	0.05188947	0.05657861
Other - Utility	0.05870946	0.02523516	0.0334743
Any Other	0.07078974	0.03436734	0.03642239

## 2.3 Hybrid Energy Estimations

In some instances, energy data may be available for one energy type in a building; but not for another. It is appropriate then to estimate the unknown energy type using one of the methods above.

Similarly, the regional calculation may be used to estimate one energy type within a building if, while other energy types in the same building may use the Fixed EIU.

## ANNEX 5: Business Travel Methodology

Beginning with the 2016 reporting year, the business travel emissions of Provincial government have been quantified using data collected through a combination of:

- iExpenses (the system used to reimburse employees for out-of-pocket travel expenses); and
- the government's accounting system which also tracks:
  - ministry directly-paid expenditures on airfare;
  - employee travel vouchers for travel on other modes.

Annex 5 includes:

- Description of the approaches based on iExpenses data and other expenditure data
- Details of the calculations underlying distance-based emission factors
- Details of the calculations underlying spend-based emission factors

### 1. iExpenses: Distance and Spend-Based Methods

Employees using iExpenses enter mandatory information about their business trips, including the type of expense they incurred (see column 2 in the Table 23 below), the travel mode (column 3) and fuel used along with other details (column 4).

Total kilometers travelled are determined/captured by the system where employees travel by:

- air or ferry on common routes;
- between common origin/destination combinations; and
- rental/personal vehicle,

The distance data in combination with mode and fuel type then enables the application of the distance-based method to quantify related emissions.

However, not all iExpenses entries include the data points necessary for the distance-based method. Employees who travel by air or ferry on rarely used routes or between small cities are unable to select the specific locations from which they depart and arrive. In these situations, they select "Other" or "Other BC" and GHGs must be calculated using a spend-based method.

Column 6 of Table 23 below indicates which section of Annex 5 provides more detail on the related estimation methods in Column 5.

**Table 23: iExpenses Business Travel Selections**

(1) Employee's Travel Mode	(2) iExpenses "Expense Type" Selection	(3) iExpenses "Travel Mode" Selection	(4) Key iExpenses Dropdown Selection	(5) GHG Estimation Method	(6) Annex 5 Section w/ Detailed Description
Air Travel, common routes	Air You Paid	Helicopter, Airplane, Float Plane	Route	Distance-Based	3.3.1
Air Travel, Other routes	Air You Paid	Helicopter, Airplane, Float Plane	"Other" or "Other BC" as Route option	Spend-Based	4.1
All rental vehicles	Car Rental	Car, other, Truck/SUV	Fuel type, vehicle type	Distance-Based	3.1
Ferries	Ferry	N/A	Route	Distance-Based	3.2
Ferries	Ferry	N/A	"Other"	Spend/Route-Based	3.2
Personal vehicle	Mileage	Car, other, Truck/SUV	Fuel type, vehicle	Distance-Based	3.1
Rail, inter-city bus, other public transport	Public Transport	Other	N/A	Spend-Based	4.2.3
Taxis	Public Transport	Taxi	N/A	Spend-Based	4.2.3
City Bus, Skytrain, Seabus	Public Transport	Transit	N/A	Spend-Based	4.2.3
Accommodation	Accommodation	Hotel, Private, Other	N/A	No Change	See Page 30

## 2. Other Accounting System Data: Spend-Based Method

In addition to iExpense tracking of employee out-of-pocket travel expenses are those travel expenditures tracked within the government accounting system representing:

- ministry directly-paid expenditures on airfare;
- employee (paper-based) travel vouchers for travel on other modes.

Column 5 of Table 24 below indicates which section of Annex 5 provides more detail on the related travel mode in Column 4.

**Table 24: Non-iExpenses Business Travel Selections**

(1)	(2)	(3)	(4)	(5)
	Subaccount	Travel Mode Possibilities	Most Frequent Travel Mode	Annex 5 Section with Detailed Description
Directly Paid Air Travel	Victoria to Vancouver	Float plane, helicopter, short-haul air	Float Plane	4.1
	In-Province	Short haul flights; medium haul air	Short Haul	
	Out-of-Province	Medium and long-haul flights	Long Haul	
	Out-of-Canada	Long haul flights	Long Haul	
Travel Voucher On Other Modes	Victoria to Vancouver	All ground transport modes and accommodations	N/A	4.2.4
	In-Province			
	Out-of-Province			
	Out-of-Canada			

## 3. Distance-Based Emission Factors

### 3.1 Car, Truck, or SUV

**Description:** This section covers travel by taxis, rental cars and business use of personal vehicles. It provides distance-based emission factors based on average fuel efficiencies for common combinations of vehicle and fuel type. Vehicle types are: (1) cars (including hybrid electric vehicles); and (2) pickup trucks/SUVs. Fuel types are: (1)

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gasoline; (2) diesel; (3) propane; and (4) natural gas. Fuel efficiencies have been expressed in liters per 100 kilometers driven. Emission factors are expressed in kilograms per 100 kilometers.

**Data sources:** For road travel, both the US Environmental Protection Agency (EPA) and NRCAN publish “city” and “highway” fuel economy ratings by vehicle manufacturer and model.<sup>70</sup>

It is expected that most government travel falls between the conditions modeled for city and highway driving, tending closer to city estimates.<sup>71</sup> In 2008, the EPA established new best practices for measuring fuel economy that indicated lower fuel efficiency – or increased L/100 km – than previous measurements.<sup>72</sup> Accordingly, fuel economy ratings that predate 2008 are adjusted upwards.

The Insurance Corporation of British Columbia (ICBC) maintains non-public records of the composition of the provincial vehicle fleet. These data were used to develop weighted-average fuel efficiencies for hybrid, natural gas and propane vehicles in Table 25. For gasoline and diesel vehicles, data was obtained from Natural Resources Canada<sup>73</sup>. Distances for road travel can be derived from the Government of B.C.’s Traveller Information System.<sup>74</sup>

An average fuel efficiency factor of 0.2 kWh/km has been supplied for electric vehicles.<sup>75</sup> It should be noted that when charging an electric vehicle at a building owned by your organization, the emissions for charging the vehicle will likely already be attributed to that building.

**Calculations:** In the case of road travel, an uplift factor of 7.8 percent was applied to the 2007 NRCAN fuel economy ratings for city driving to better reflect real-world fuel efficiencies. NRCAN city ratings were then applied to 2007 ICBC data on the provincial vehicle stock by model, year, fuel type and other characteristics to derive average fuel efficiency estimates for each vehicle/fuel type listed in Table 25.

To calculate GHG emissions, the quantity of fuel consumption was first estimated by multiplying the average fuel efficiency for the particular vehicle/fuel type by the kilometers driven. Then, the appropriate emission factor was applied to this fuel consumption estimate.

**Table 25: EMISSION FACTORS (Distance Based): Car/Truck/SUV Travel**

(1) Travel Mode	(2) Vehicle/Fuel Type	(3) Average Fuel Efficiency <sup>a</sup>	(4) Emission Factor (kg/L) <sup>b</sup>					(9) CO <sub>2</sub> e kg / km = (8) * (3)
			Bio CO <sub>2</sub>	CO <sub>2</sub>	CH <sub>4</sub>	N <sub>2</sub> O	CO <sub>2</sub> e	
Car (includes Taxi)	Gasoline	9.2 L/100 km <sup>f</sup>	0.0755	2.200	0.00023	0.00047	2.346	0.22
	Diesel	7.2 L/100 km <sup>f</sup>	0.0990	2.582	0.000051	0.00022	2.649	0.19
Car (includes Taxi)	Hybrid	7 L/100 km	0.0755	2.200	0.00023	0.00047	2.346	0.16
	Natural Gas <sup>c</sup>	5.4 kg/100 km <sup>d</sup>	–	2.738	0.013	0.000086	3.089	0.17
	Propane	8.2 L/100 km	–	1.515	0.00064	0.000028	1.539	0.13
Light Truck (includes SUV and Minivan)	Gasoline	12.3 L/100 km <sup>f</sup>	0.0755	2.200	0.00024	0.00058	2.379	0.29
	Diesel	10.8 L/100 km <sup>f</sup>	0.0990	2.582	0.000068	0.00022	2.650	0.29
	Hybrid	10 L/100 km	0.0755	2.200	0.00024	0.00058	2.379	0.24

<sup>70</sup> US EPA (2015). *Model Year 2015 Fuel Economy Guide*, and NRCAN (2014), *Fuel Consumption Guide 2015*.

<sup>71</sup> The NRCAN city ratings have been used here for a number of reasons. For example, most highway driving in the province’s metropolitan areas is characterized by considerable congestion, leading to higher fuel consumption. In the Interior, fuel efficiencies are likely to be higher than the theoretical (best practices) NRCAN ratings, given weather and terrain. As a result, the city ratings can be assumed to capture some of the actual highway driving efficiencies in B.C. and lead to a more conservative estimate of the GHG emissions from business road travel.

<sup>72</sup> See: [www.epa.gov/fueleconomy/](http://www.epa.gov/fueleconomy/).

<sup>73</sup> See: [http://oee.nrcan.gc.ca/corporate/statistics/neud/dpa/menus/trends/comprehensive/trends\\_tran\\_bct.cfm](http://oee.nrcan.gc.ca/corporate/statistics/neud/dpa/menus/trends/comprehensive/trends_tran_bct.cfm)

<sup>74</sup> See: <http://drivebc.ca/directions.html>

<sup>75</sup> See: <http://www.world-nuclear.org/information-library/non-power-nuclear-applications/transport/electricity-and-cars.aspx>

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	Natural Gas <sup>c</sup>	8.3 kg/100 km <sup>d</sup>	–	2.738	0.013	0.000086	3.089	0.26
	Propane	12.6 L/100 km	–	1.515	0.00064	0.000028	1.539	0.19
Electric Vehicle	Electricity	20 kWh/100 km	–	0.010 <sup>e</sup>	–	–	0.010 <sup>e</sup>	0.00

a. From Natural Resources Canada, ICBC, and BC Ferries sources (see Data Sources, below.)

b. From Environment Canada 1990-2014 NIR.

c. Emission factors adapted from NIR figures, converted to kg of natural gas, the common units for vehicle natural gas.

d. kg/ 100km figure for Natural Gas calculated based on 1.516 L/ kg gasoline equivalency.

e. kgCO<sub>2</sub> per kWh

f. From Natural Resources Canada's Comprehensive Energy Use Database

## 3.2 Ferry

**Description:** This section estimates the emission factor for ferry travel based on average ferry fuel efficiency. In the context of ferry travel, fuel efficiencies have been expressed in horsepower-litres per kilometer travelled and related emission factors, in kilograms per passenger per 100 kilometers.

**Data Sources:** Neither BC Ferries nor Environment and Climate Change Canada currently publish comprehensive data on GHG emissions from ferry travel. However, public data on fuel consumption, route length and passenger capacity have been previously available from various BC Ferries sources and have been used in estimating average emissions per passenger per 100 kilometers below.<sup>76</sup>

**Calculation:** Table 25 below illustrates the calculation of average ferry fuel efficiency using 2005/06 data on diesel consumption for five ferry routes.

**Table 26: Average Fuel Efficiency Calculation for Ferries**

(1) Route	(2) Vessel Class	(3) HP	(5) Distance (km)	(6) Fuel Consumption (L)	(7) L/ km = (6) / (5)	(8) Fuel Efficiency HP/ L/ km = (3) / (7)
Vancouver – Victoria	Spirit Class	21,394	44.4	4200	95	226.17
Vancouver – Victoria	V Class	8,941	44.4	2400	54	165.41
West Van – Bowen Island		7,305	5.6	135	24	303.02
Alliford Bay – Skidegate		730	6.5	66	10	71.89
Vancouver – Salt Spring		6,000	40.7	1515	37	161.19
Average HP/ L / km =						185.55

The average fuel efficiency of 185.55 HP/L/km was then applied to each of BC Ferries' 22 routes based on route-distance and horsepower to estimate total annual diesel fuel consumption by route. Then for each route, total estimated diesel consumption was divided by the route distance and the estimated passenger load (assuming 80 percent of each ferry's total passenger capacity) to produce a per passenger fuel efficiency factor. These route-based fuel efficiencies per passenger were then averaged over the 22 routes to yield an overall average fuel efficiency of 5.1 L/passenger-100 km.

To determine the related ferry emissions factor, the emission factor for marine diesel per liter was divided by the average fuel efficiency per passenger as shown in Table 26 below.

<sup>76</sup> British Columbia Ferry Services Inc. (2006). *Fuel Consumption Reduction Plan*, p. 8; BC Ferries (2015). *Routes and Schedules Regional Index*; and BC Ferries (2015). *Variety...The Spice of Our Fleet*.

**Table 27: EMISSION FACTORS (Distance Based): Ferry Travel**

(1) Travel Mode	(2) Vehicle/Fuel Type	(3) Average Fuel Efficiency	(5) Emission Factor (kg/L) <sup>b</sup>				(8) CO <sub>2</sub> e	(9) CO <sub>2</sub> e kg/psg-100km = (8) * (3)
			(4) Bio CO <sub>2</sub>	CO <sub>2</sub>	CH <sub>4</sub>	N <sub>2</sub> O		
Ferry	Diesel	5.1 L/psg-100 km	0.0990	2.582	0.00015	0.0011	2.914	14.86

<sup>a</sup> From Natural Resources Canada, ICBC, and BC Ferries sources (see Data Sources, below.)

<sup>b</sup> From Environment Canada 1990-2013 NIR.

Greenhouse gas emissions by ferry route was then estimated using this emission factor and the distance travelled where the latter was based on route length as travelled by the ship, as opposed to the straight line distance between starting and destination points.

If a ferry route is entered as “other,” the emission factor for Victoria/Vancouver is used, as travel between the mainland and Vancouver Island makes up over 90% of trips. It is likely that many of these “other” trips are shorter than the mainland-Island route, perhaps between Gulf Islands or from Vancouver Island to the Gulf Islands, meaning this assumption is conservative.

### 3.3 Air and Public Transport

**Description:** This section provides the emission factors for air travel and other forms of public transport in BC including bus, skytrain, sea bus, and rail. Emission factors are based on data from third party sources (i.e. NRCAN, Translink) and expressed in emissions per passenger kilometer.

**Data sources:** NRCAN publishes information on total Canadian GHG emissions and passenger-km for a number of transportation modes, including urban transit (city buses) and inter-city buses.<sup>77</sup> The 2012 year was the most recent year for which data was available at the time of the creation of the emission factors.

#### 3.3.1 Air Transport

While NRCAN also publishes aggregate data on GHG emissions and passenger-km for air travel, no breakdown is provided for haul distance. In contrast, the UK Department of Environment, Food and Rural Affairs (DEFRA) have estimated emission factors for three categories of flights:

- (1) domestic;
- (2) short haul international; and
- (3) long haul international.<sup>78</sup>

**Airplane:** For the B.C. government’s purposes, the forgoing DEFRA categories have been applied as follows:

- (1) the domestic emission factor has been applied to short haul flights;
- (2) the short haul international emission factor has been applied to medium haul flights; and
- (3) the long-haul international emission factor has been applied to long haul flights.<sup>79</sup>

The DEFRA air travel emission factors have been adjusted to include an eight percent uplift factor. This adjustment is based on the recommendation of the Intergovernmental Panel on Climate Change (IPCC) to account for discrepancies between geographical distance and actual flight distance.<sup>80</sup> These discrepancies can result from

<sup>77</sup> NRCAN (2015). Comprehensive Energy Use Database, 1990-2012

<sup>78</sup> DEFRA (2015). 2015 Greenhouse Gas Conversion Factor Repository.

<sup>79</sup> The DEFRA categories are applied on the basis of distance rather than destination because conditions of European air travel vary substantially from those in B.C. (e.g., a typical Canadian domestic flight is likely to be much longer than a typical UK domestic flight).

<sup>80</sup> IPCC (1999). *Aviation and the Global Atmosphere*, Section 8.2.2.3.

<http://www.ipcc.ch/ipccreports/sres/aviation/index.php?idp=118>

conditions such as non-linear routing that is not the shortest direct distance, delays or circling and routings of take-off and landing. BC's distance-based method uses the shortest geographical distance between the starting point and the destination. The eight percent uplift factor is used to adjust for the difference between this shortest distance calculation and the actual travel path of the aircraft.

**Helicopter & Floatplane:** The emission factor for helicopter and floatplane travel was calculated based on 2007 fuel consumption data provided by carriers operating flights between Vancouver harbour and Victoria harbour (Helijet and Harbour Air). Also incorporated in the emission factor is the average passenger load reported by Canadian airlines for 2007 and an estimated flight distance that accounts for the non-direct route between Vancouver and Victoria harbours.

### 3.3.2 Public Transport

**Taxi:** The distance-based emission factor for taxi has been conservatively assumed to be that for a gasoline fueled car.

**Urban and Inter-city Buses:** The emission factors for urban and inter-city buses have been calculated by dividing total GHG emissions for 2012 (NRCan data) by the total passenger-kilometres.

**Skytrain & Sea Bus:** For reporting years earlier than 2013, the emissions factors for Skytrain<sup>81</sup> and Sea Bus<sup>82, 83</sup> travel were based on publicly available information. Since 2013, related emissions factors have been calculated in the same way based on data directly obtained from TransLink.

**Rail:** The emission factor for rail has been calculated by dividing the Natural Resources Canada data on total passenger rail emissions in BC by the corresponding passenger-kilometres<sup>84</sup>.

**Table 28: EMISSION FACTORS (Distance-Based): Air and Public Transport**

	Travel Mode	Emission Factor (kg CO <sub>2</sub> e/psg-km)
Air Transport <sup>85</sup>	Float Plane	0.2130
	Helicopter	0.4470
	Airplane - Short Haul (0 km-463 km)	0.1576
	Airplane - Medium Haul (463 km-1,108 km)	0.0897
	Airplane - Long Haul (>1,108 km)	0.1048
Public Transport	Taxi (from Table 24)	0.22
	City Bus <sup>86</sup>	0.1014
	Other (Inter-city Bus) <sup>87</sup>	0.05243
	Skytrain <sup>88</sup>	0.002334
	Sea Bus <sup>89</sup>	0.1547

<sup>81</sup> TransLink Sustainability Report (2010). Psg-km data: Appendix 2.7, p.88; Emission data: Appendix 2.8, p.89

<sup>82</sup> TransLink Sustainability Report (2010). p.88; Emission data: Appendix 2.8, p.89

<sup>83</sup> TransLink Annual Report (2008). Psg-km data: p. 2

<sup>84</sup> NRCan (2015). Comprehensive Energy Use Database, 1990-2012

<sup>85</sup> DEFRA (2015). 2015 Greenhouse Gas Conversion Factor Repository.

<sup>86</sup> NRCan (2015). Comprehensive Energy Use Database, 1990-2012

<sup>87</sup> Ibid.

<sup>88</sup> TransLink Sustainability Report (2010). Psg-km data: Appendix 2.7, p.88; Emission data: Appendix 2.8, p.89

<sup>89</sup> TransLink Sustainability Report (2010). p.88; Emission data: Appendix 2.8, p.89



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Rail <sup>90</sup>

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**0.1215**

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<sup>90</sup> NRCan (2015). Comprehensive Energy Use Database, 1990-2012

## 4. Spend-Based Emission Factors

This section describes how emission factors have been determined for various travel modes when related expenditure data but little or no distance data is available. This approach generally involves the following algorithm for each travel mode when determining the associated emissions per dollar of expenditure.

$$\text{Equation 1:} \quad \frac{\text{Travel Mode's Distance-Based Emission Factor (kg CO}_2\text{e / km)}}{\text{Travel Mode's Cost per kilometer (\$/ km)}} = \text{Travel Mode's Spend-Based Emission Factor (kg CO}_2\text{e/ \$)}$$

Table 29 below provides the spend-based emission factors for various air transport modes using Equation 1:

**Table 29: EMISSION FACTORS (Spend Based): Air Transport**

(1) Air Transport Mode	(2) Distance-Based Emission Factor (kg CO <sub>2</sub> e/psg-km) (from Table 28)	(3) Average <sup>a</sup> Cost \$/ km	(4) = (2) ÷ (3) <b>Spend- Based Emission Factor (kg CO<sub>2</sub>e/ \$)</b>	(5) For these iExpenses destinations	(6) For these Directly-Paid Ministry Expend. Accounts
Float Plane	0.2130	1.52	<b>0.1400</b>	"Other" or "Other BC"	n/a
Helicopter	0.4470	2.25	<b>0.1990</b>	"Other" or "Other BC"	Victoria-Vancouver
Airplane - Short Haul	0.1576	0.93	<b>0.1700</b>	n/a	In Province
Airplane - Medium Haul	0.0897	0.75	<b>0.1190</b>	n/a	In Canada
Airplane - Long Haul	0.1048	0.81	<b>0.1290</b>	n/a	Outside Canada
Airplane – Weighted average of Short/Med/Long Haul	0.1480 <sup>b</sup>	0.87 <sup>b</sup>	<b>0.1700 <sup>b</sup></b>	"Other" or "Other BC" <sub>b</sub>	n/a

a. The average cost per kilometer has been calculated based on travel expenditures captured by iExpenses for each air transport mode and related distance as reported by SMARTTEC between 2011 and 2015.

b. In the absence of distance data, it is not possible to distinguish between short-, medium- and long-haul airplane travel. In this case, a weighted average of the distance-based emission factors for those air travel categories has been used. The weighting is based on total distance reported by SMARTTEC for each category during the period between 2011 & 2015.

### Air Transport - iExpenses

Within the context of air travel tracked through iExpenses, the spend-based emission factors noted in column (4) of Table 28 were applied to the business travel of employees who selected:

- float plane, helicopter, airplane as travel modes; and
- "Other" or "Other BC" as their destinations.

### Air Transport – Ministry Directly-Paid Expenditures

In the context of ministry directly-paid expenditures on travel, expenditures are tracked within sub-accounts representing air travel:

- between Victoria/Vancouver;
- in-province travel;
- out-of-province travel; and
- out-of-country travel.

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The air transport options for these subaccounts are presented in Table 30. The emission factor selected for each subaccount was based on historical SMARTTEC data which identifies the modes most frequently taken for each subaccount (i.e., trip category).

**Table 30: EMISSION FACTORS (Spend Based): Ministry Directly-Paid Air Transport**

(1) Directly Paid Subaccount <sup>91</sup>	(2) Air Transport Options	(3) Common Air Transport Modes	(4) Emission Factor kg CO <sub>2</sub> e / \$
Victoria to Vancouver	Float Plane, Helicopter, Short-haul	Helicopter, float plane	<b>0.199</b>
In-Province	Short-haul; Medium-haul	Short-haul	<b>0.170</b>
Out-of-Province	Medium- and Long-haul flights	Long-haul, Medium-haul	<b>0.119</b>
Out-of-Canada	Long-haul flights	Long-haul	<b>0.129</b>

<sup>91</sup> The account numbers for these subaccounts are as follows: 5711 for Victoria to Vancouver; 5712 for In Province, 5713 for Out of Province and 5714 for Out-of-Canada

## 4.1 Public Transport

Table 31 below provides the spend-based emission factors for various modes of public transport. For the most part, these emission factors were determined using either Equation 1 above or Equation 2 below:

$$\text{Equation 2: } \frac{\text{Travel Mode's Average Emissions per Trip (kg CO}_2\text{e / trip)}}{\text{Travel Mode's Cost per Trip ($ / trip)}} = \text{Travel Mode's Spend-Based Emission Factor (kg CO}_2\text{e/ $)}$$

**Table 31: EMISSION FACTORS (Spend-Based): Public Transport**

(1) Public Transport Mode	(2) Distance-Based Emission Factor kg CO <sub>2</sub> e/psg-km (from Table 25)	(3) Emission per Trip kgCO <sub>2</sub> e/trip	(4) Average * Cost \$/km or \$/trip	(5) = (2) or (3) ÷ (4) Spend-Based Emission Factor kgCO <sub>2</sub> e/\$	(6) For these iExpenses destinations	(7) For these Travel Voucher Accounts	(8) Estimation Equation #
Taxi	0.22	-	2.30/km	<b>0.0956</b>	ALL		1
<b>Transit</b>							
City Bus	-	1.2900	2.50/trip	0.5200			2
Skytrain	-	0.1050	4.00/trip	0.0260			2
Seabus	-	0.5020	2.75/km	0.1830			2
<b>Transit Weighted Avg</b>				<b>0.1280</b>	ALL		
<b>Other</b>							
Rail	0.1215	-	0.31/km	0.3919			1
Intercity Bus	-	-	-	0.5200			2
<b>Other Weighted Avg</b>				<b>0.5156</b>	ALL		
<b>Travel Voucher Modes</b>				0.2900		ALL	

The following sections provide an elaboration of the calculations involved in Table 31 above.

### 4.1.1 Taxi

The spend-based emission factor for Taxi was calculated using Equation 1 which requires:

- Average taxi cost per kilometer; and
- Taxi emissions per kilometer

#### Average Taxi Cost Per Kilometer

All taxis in British Columbia charge rates regulated by the Passenger Transportation Board, an independent tribunal of the Ministry of Transportation and Infrastructure<sup>92</sup>. Rates across British Columbia vary only slightly. The rates used for the purposes of quantifying business travel emissions are the provincial average as stated by the Board:

- **Flag Fee:** \$3.32: The flag fee is the automatic minimum fee a passenger pays for a taxi. When you order a taxi, the meter will already be at \$3.32 when you step inside<sup>93</sup>.

<sup>92</sup> <http://www.ptboard.bc.ca/taxi-rates.htm>

<sup>93</sup> \$3.32 is the typical flag fee, but this may change slightly on a case by case basis.

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- **Per Kilometer Fee:** \$2.03: Passengers are charged this fee for every kilometer they travel in a taxi, as long as the taxi is not in traffic and forced to drive slowly. If it is, the following fee may apply.
- **Wait Time:** \$40.79 per hour: This fee is charged if the taxi has to wait or slow.

According to two major taxi companies in Victoria and Vancouver, the average trip cost and length was:

- Victoria: \$21; 9.0 km; and
- Vancouver: \$15; 6.5 km,

yielding an average cost of \$2.30/km.

### Average Taxi Emissions Per Kilometer

Based on the conservative assumption that taxis are generally standard gasoline-fuelled cars, the distance-based emission factor is 0.22kg of CO<sub>2</sub>e per km travelled. (Refer to Table 25 and Table 28). This is considered a conservative assumption, as taxi companies are increasingly adopting electric vehicles in their fleets. This assumption will be reviewed in future iterations of this document.

### Spend-Based Taxi Emission Factor

Using Equation 1 and the information above, the spend-based emission factor for taxi travel is calculated as follows

$$\begin{array}{ccccc} \text{Travel Mode's} & & \text{Travel Mode's} & & \text{Travel Mode's} \\ \text{Distance-Based} & & \text{Cost per kilometer} & & \text{Spend-Based} \\ \text{Emission Factor} & \div & (\$/\text{km}) & = & \text{Emission Factor} \\ \text{(kg CO}_2\text{e / km)} & & & & \text{(kg CO}_2\text{e / \$)} \\ \\ 0.22 \text{ kg CO}_2\text{e/km} & \div & \$2.30/\text{km} & = & \mathbf{0.0956 \text{ kg CO}_2\text{e / \$}} \end{array}$$

## 4.1.2 Transit

Employees who travel on a city bus, the Skytrain, or Seabus must select “Transit” within the iExpenses system. For this reason, the spend-based emission factor for the Transit travel mode was calculated as a weighted average of the city bus, Skytrain and Seabus factors, weighted by the number of trips recorded for the period 2008-2016.

### **CITY BUS**

The spend-based emission factor for City Bus was estimated using Equation 2 which requires:

- Average City Bus cost per trip; and
- Average City Bus emissions per trip

### Average Cost Per Trip

A standard trip on a city bus costs \$2.50 in Victoria and \$2.75 in Vancouver. Fares tend to be cheaper in the rest of the province. Therefore, \$2.50 was used as the standard price of one bus trip.

### Average Emissions Per Trip

BC Transit's Carbon Neutral Action Report provides data on the total emissions from BC Transit operations: 64,582 tonnes, or 64,582,000 kilograms, of CO<sub>2</sub>e in 2015<sup>94</sup>. BC Transit reports approximately 50 million rides annually<sup>95</sup>, which leads to the following average emissions per trip:

$$64,582,000 / 50,000,000 = 1.29 \text{ kgCO}_2\text{e per trip}$$

### Spend-Based City Bus Emission Factor

<sup>94</sup> <https://bctransit.com/servlet/documents/1403646319880>

<sup>95</sup> [https://bctransit.com/\\*/about/sustainability](https://bctransit.com/*/about/sustainability), Ridership number confirmed via phone call March 2017

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Using Equation 2 and the information above, the spend-based emission factor for City Bus travel is calculated as follows

$$\begin{array}{ccccc} \text{Travel Mode's} & & \text{Travel Mode's} & & \text{Travel Mode's} \\ \text{Emissions per Trip} & \div & \text{Cost per Trip} & = & \text{Spend-Based} \\ \text{(kgCO}_2\text{e/trip)} & & \text{($/trip)} & & \text{Emission Factor} \\ & & & & \text{(kgCO}_2\text{e/trip)} \\ \\ 1.29 \text{ kgCO}_2\text{e/trip} & \div & \$2.50/\text{trip} & = & \mathbf{0.5200 \text{ kgCO}_2\text{e/\$}} \end{array}$$

### SKYTRAIN

The spend-based emission factor for Skytrain was estimated using Equation 2 which requires:

- Average Skytrain cost per trip; and
- Average Skytrain emissions per trip.

#### Average Skytrain Cost Per Trip

Skytrain fares depend on the number of zones travelled (1, 2 or 3). Many different possibilities exist for trip distance within each zone. This estimate uses the price for a 2-zone trip (\$4.00) combined conservatively with the longest distance recorded through iExpenses, approximately 45 kilometers.

#### Average Skytrain Emissions Per Trip

Using the 45-kilometer distance per trip noted above, and the distance-based emission factor of 0.002334 kgCO<sub>2</sub>e/km (refer to Table 28), a standard trip will generate 0.105 kg of CO<sub>2</sub>e.

#### Spend-Based Skytrain Emission Factor

Using Equation 2 and the information above, the spend-based emission factor for Skytrain travel is calculated as follows:

$$\begin{array}{ccccc} \text{Travel Mode's} & & \text{Travel Mode's} & & \text{Travel Mode's} \\ \text{Emissions per Trip} & \div & \text{Cost per Trip} & = & \text{Spend-Based} \\ \text{(kg CO}_2\text{e / trip)} & & \text{($ / trip)} & & \text{Emission Factor} \\ & & & & \text{(kg CO}_2\text{e / trip)} \\ \\ 0.105 \text{ kgCO}_2\text{e/trip} & \div & \$4.00/\text{trip} & = & \mathbf{0.0260 \text{ kgCO}_2\text{e/\$}} \end{array}$$

### SEABUS

The spend-based emission factor for Seabus was estimated using Equation 2 which requires:

- Average Seabus cost per trip; and
- Average Seabus emissions per trip.

#### Average Seabus Cost Per Trip

A one-way trip on the Seabus costs \$2.75.

#### Average Seabus Emissions Per Trip

Based on 3.25 km distance for a one-way Seabus trip, and the distance-based emission factor of 0.1547 kgCO<sub>2</sub>e/km (refer to Table 27), a one-way Seabus trip will generate 0.502 kgCO<sub>2</sub>e per passenger.

#### Spend-Based Seabus Emission Factor

Using Equation 2 and the information above, the spend-based emission factor for Seabus travel is calculated as follows:

$$\begin{array}{ccccc}
 \text{Travel Mode's} & & \text{Travel Mode's} & & \text{Travel Mode's} \\
 \text{Emissions per Trip} & \div & \text{Cost per Trip} & = & \text{Spend-Based} \\
 \text{(kgCO}_2\text{e/trip)} & & \text{($/trip)} & & \text{Emission Factor} \\
 & & & & \text{(kgCO}_2\text{e/trip)} \\
 \\ 
 0.502 \text{ kgCO}_2\text{e/trip} & \div & \$2.75/\text{trip} & = & \mathbf{0.1830 \text{ kgCO}_2\text{e}/\$}
 \end{array}$$

#### **WEIGHTED AVERAGE - TRANSIT**

The spend-based emission factor for the Transit travel mode was calculated as a weighted average of the City Bus, Skytrain and Seabus factors, weighted by the number of trips recorded in SMARTTEC/iExpenses linked database for the period 2008-2016. According to the data, there were 378 City Bus trips, 1,471 Skytrain trips, and 51 Seabus trips. Using these values as relative weights, the Transit spend-based emission factor is:

$$\frac{378(0.5200) + 1,471(0.0260) + 51(0.1830)}{378 + 1471 + 51} = \mathbf{0.128 \text{ kgCO}_2\text{e}/\$}$$

### **4.1.3 Public Transport: Other**

Employees who travel by rail and inter-city buses must select “Other” under Public Transport within the iExpenses system. For this reason, the spend-based emission factor for the Transit travel mode was calculated as a weighted average of the factors for these two modes of travel, weighted by the number of trips recorded in SMARTTEC/iExpenses linked database for the period 2008-2016.

#### **RAIL**

The spend-based emission factor for rail was estimated using Equation 1 which requires:

- Average cost of rail per kilometer; and
- Average rail emissions per kilometer.

##### Average Cost of Rail Per Kilometer

Reported data for the period 2008-2016 shows 36 rail trips at an average cost of \$0.31/km.

##### Average Rail Emissions Per Kilometer

The distance-based emission factor for Rail is 0.1215 kg CO<sub>2</sub>e/km (Refer to Table 28).

##### Spend-Based Rail Emission Factor

Using Equation 1 and the information above, the spend-based emission factor for rail travel is calculated as follows:

$$\begin{array}{ccccc}
 \text{Travel Mode's} & & \text{Travel Mode's} & & \text{Travel Mode's} \\
 \text{Distance-Based} & \div & \text{Cost per Kilometer} & = & \text{Spend-Based} \\
 \text{Emissions Factor} & & \text{($ / km)} & & \text{Emission Factor} \\
 \text{(kg CO}_2\text{e / km)} & & & & \text{(kg CO}_2\text{e/ \$)} \\
 \\ 
 0.1215 \text{ kg CO}_2\text{e /km} & \div & \$0.31/\text{km} & = & \mathbf{0.3919 \text{ kg CO}_2\text{e} / \$}
 \end{array}$$

#### **INTERCITY BUS**

In the absence of reliable cost data, the spend based emission factor City Bus of

**0.5200 kg of CO<sub>2</sub>e/\$** has been applied to Inter-City Buses. This is a conservative approach given that Table 11 of NRCan (2015)<sup>96</sup> shows Inter-City Buses emit approximately half the emissions of City Buses.

**WEIGHTED AVERAGE – PUBLIC TRANSPORT, OTHER**

The spend-based emission factor for the “Other” public transport mode was calculated as a weighted average of the rail and intercity bus factors, weighted by the number of trips recorded for the period 2008-2016. According to the data, there were 36 Rail trips and 748 Inter-City Bus trips. Using these values as relative weights, the “Other” spend-based emission factor is:

$$\frac{(36 \times 0.4300) + (748 \times 0.5200)}{36 + 748} = 0.51 \text{ kgCO}_2\text{e}/\$$$

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<sup>96</sup> NRCan (2015). Comprehensive Energy Use Database, 1990-2012



#### 4.1.4 Travel Vouchers: “Other Modes”

A small percentage (approximately 7%) of total expenditures on business travel are attributed to employees use of travel vouchers, which provide a paper-forms approach for employees to obtain reimbursement for their travel expenses, and therefore unable to use iExpenses. This option is available to employees without access to a computer. Employees generally submit completed forms to their finance staff for entry into the government’s accounting system.

In this case, the travel involved can include all forms of public transport: ferry, bus, taxi, personal vehicles, transit and accommodations. However, the accounting system provides no details about such travel other than approximate destinations based on the following sub-accounts<sup>97</sup>:

- Victoria/Vancouver;
- in-province;
- out-of-province; and
- out-of-country.

The estimation of the emission factor for these subaccounts was based on a highly simplified approach, using an estimated total value for business travel emissions based on emission values from previous years:

$$\begin{array}{ccccc} \text{Estimated Total} & & \text{“Other Modes”} & & \\ \text{Business Travel} & & \text{Business Travel} & & \\ \text{Emissions} & \div & \text{Expenditures} & = & 0.2900 \text{ kg CO}_2\text{e}/\$ \\ \text{(kgCO}_2\text{e)} & & \text{(\$)} & & \end{array}$$

In the future, this factor will be used to estimate the emissions from the other, non-standard, business travel expenses.

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<sup>97</sup> The account numbers for these subaccounts are as follows:

- Victoria/Vancouver: 5701, 5720, 5730
- In-province: 5702, 5731
- Out-of-province: 5704, 5722, 5735, 5703, 5721, 5732, 5705, 5706
- Out-of-country: 5735

## ANNEX 6: Selected References

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## ANNEX 7: Document Version Control

Reporting Year	Page(s)	Updates Include:
2020	Figure 2	Updated decision tree to reflect available CGRT configuration
2020	Throughout	Updated references from SMARTTool to CGRT to reflect transition to the new tool and decommissioning of SMARTTool in 2019
2020	Table 21	Updated Energy Intensity Unit factors based on primary function to align with those adopted by Energy Star Portfolio Manager and configured in CGRT
2020	Section 3.2	Ferry emission calculation correction
2020	Section 2.2	Updated intention to align with GGIRCA's grid-based electricity emission factors for 2021 reporting year
2020	Section 3.2	Reinstated reference to the conversion of compressed natural gas to litres of gasoline and diesel equivalent
2018	Section 1	Updated dates from 2017 to 2018
2018	9, 12	Updated Carbon.Neutralapps@gov.bc.ca to Carbon.Neutral@gov.bc.ca
2018	7, 8, 29	Changed <i>Greenhouse Gas Reductions Target Act</i> (GGRTA) to <i>Climate Change Accountability Act</i> (CCAA)
2018	Section 3.2	Removed reference to the conversion of compressed natural gas to litres of gasoline and diesel as the web references are no longer valid
2018	Annex 1	Updated Glossary of Terms and Acronyms
2017	TOC	Removed Section 1.5 Structure
2017	Section 1.3	Reference to the National Inventory Report: Greenhouse Gas Sources and Sinks in Canada updated from 1990-2013 to 1990-2014
2017	Table 1, Table 2	Marine Diesel Emission Fraction for CH <sub>4</sub> , N <sub>2</sub> O and CO <sub>2</sub> e updated
2017	Table 1, Table 2	Wood Fuel - Residential emission factor for BioCo <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O and CO <sub>2</sub> e updated
2017	Section 2.2	Electricity emission factors for Quebec and Nova Scotia added
2017	Table 3	Emission factors updated for BC Hydro, Kyoquot Power, Hemlock Valley, Alberta, Ontario, United Kingdom, India, Japan, China, Hong Kong, Nova Scotia, Quebec
2017	Table 4	Added Table 4: Historical Emission Factors for Purchased Electricity
2017	Table 7	Updated Emission Factors for Fleet: Off-Road Vehicle (Diesel), Marine (Gasoline), Marine (Diesel)
2017	Section 4	Updated Business Travel reporting methods
2017	Table 22	Fixed EIU Factors updated for all Building Classifications
2017	Annex 5	Business Travel Methodology Added

