

2025 Public Sector Organization Climate Change Accountability Report (PSO CCAR)

- Timelines, Instructions & Template -

This document provides guidance to provincial public sector organizations (PSOs) in preparing their 2025 Climate Change Accountability Report (PSO CCAR) in accordance with the [Climate Change Accountability Act \(CCAA\), section 8.1](#) and the [Carbon Neutral Government Regulation \(CNGR\)](#).

The information submitted through this reporting process also supports continued work to advance climate leadership in B.C.'s public sector.

This guidance document includes three sections:

- 1) [Timelines](#) for the 2025 Reporting Year;
- 2) [Instructions](#) for completing the 2025 PSO CCAR; and
- 3) [Template](#) for the 2025 PSO CCAR.

Questions?

Please contact the Clean Government team at the Climate Action Secretariat (CAS) by emailing us at Carbon.Neutral@gov.bc.ca.

For Reference – Carbon Neutral Government (CNG) webpages

- [Carbon Neutral Government program](#) - CNG program timelines, requirements, guidance and templates
- [Public sector Climate Change Accountability Reports](#) - Highlights from the 2024 reporting year and link to all PSO CCARs from past years. This can be a useful resource to research other PSOs' efforts to help advance your sector-specific plans and actions.

1) Timelines For The 2025 Reporting Year

The following timelines are applicable to all PSOs under the CNG program.

Due Date	Description
April 30, 2026	✓ PSOs must enter all of their 2025 consumption data in the Clean Government Reporting Tool (CGRT). ✓ PSOs must complete the Self-Certification Checklist questionnaire in CGRT. ✓ CGRT closes to data entry.
Mid-to-late May 2026	✓ PSOs receive their 2025 offset invoice from CAS with the number of offsets required and amount to be paid.
May 31, 2026	✓ PSOs must submit their signed PSO CCAR by email to Carbon.Neutral@gov.bc.ca. ✓ PSOs complete and submit the Public Sector Climate Leadership Survey (PSCL Survey) through SimpleSurvey; link included with the reporting year instructions emailed in January 2026. Completion of the survey is voluntary.
June 30, 2026	✓ The Ministry of Energy and Climate Solutions must: ○ Post all PSO CCARs on the Carbon Neutral Government website; and ○ Retire sufficient carbon offsets on behalf of PSOs to achieve public sector carbon neutrality for the 2025 reporting year. ✓ PSOs must complete payment on their 2025 offset invoice and provide confirmation of payment by email to Carbon.Neutral@gov.bc.ca.

***Small Emitters:** PSOs that reported less than 600 tonnes carbon dioxide equivalent (CO₂e) during the 2024 reporting year received a confirmation email from Carbon.Neutral@gov.bc.ca on December 3, 2025, confirming their status as a Small Emitter for the 2025 reporting year.

Small Emitters are required to follow the timelines and legislated reporting requirements as outlined above, but may use simplified reporting options:

- **PSO CCAR template:** Small Emitters must complete Part 1 Legislative Reporting Requirements and the Executive Signature section of the template. Completing other sections is optional but encouraged.
- **PSCL Survey:** Participation in the survey is voluntary and Small Emitters may choose whether to respond to questions identified as “Optional for Small Emitters”.

2) Instructions For Completing the PSO CCAR

Context

The CCAA and CNGR require that all PSOs prepare and make public an annual CCAR, documenting their organization's emissions and offsets, the actions they have taken to reduce emissions, and their plans to reduce future emissions.

The PSO CCAR template below sets out the required content to:

- 1) Achieve the legislated requirements; and
- 2) Support public sector climate leadership.

Report Content - Minimum Report Requirements

The PSO CCAR must include the following minimum components as set out in the template:

- i. Title
- ii. Organization name
- iii. Legislative Reporting Requirements:
 - i. Declaration Statement
 - ii. Actions taken to minimize emissions
 - iii. Plans to continue reducing emissions
 - iv. Emissions and Offsets Summary Table
 - v. Retirement of Offsets Statement
- iv. Signature by a senior official such as CEO, COO or Superintendent

Report Format

The PSO CCAR should be written for a public audience. PSOs have full ownership over the look and formatting of the PSO CCAR, as well as any additional information they wish to include. Examples of optional elements include a cover page, photos, graphics and use of the Carbon Neutral logo ([available for download](#)).

Report Submission – Deadline: May 31, 2026

PSOs are required to submit their signed PSO CCAR by email to Carbon.Neutral@gov.bc.ca by May 31, 2026.

CAS will post all PSO CCARs to the BC Government's [CNG website](#) by June 30, 2026. PSOs are encouraged to post their CCAR on their own website by the same date.

3) PSO CCAR Template

[Below is the 2025 PSO CCAR template. **All text highlighted in grey provides instruction or guidance, and should be deleted or replaced with information specific to your organization.**

PSOs may customize the look and formatting of their report, provided it includes the Minimum Report Requirements noted above.]

School District No. 64 (Gulf Islands) 2025 Climate Change Accountability Report

Title: [Do not edit] 2025 Climate Change Accountability Report

Organization: School District No. 64 (Gulf Islands)

PART 1. Legislative Reporting Requirements

[Information provided in this section will complete PSOs' legislative reporting requirements under the [Climate Change Accountability Act \(section 8.1\)](#) and the [Carbon Neutral Government \(CNG\) Regulation](#). **Part 1 must be completed in full by all PSOs, including Small Emitters.**]

Declaration statement: This PSO Climate Change Accountability Report for the period January 1, 2025 to December 31, 2025 summarizes our greenhouse gas (GHG) emissions profile, the total offsets to reach net-zero emissions, the actions we have taken in 2025 to minimize our GHG emissions, and our plans to continue reducing emissions in 2026 and beyond.

Emission Reductions: Actions & Plans

School District No. 64 continues to work to reduce emissions through several initiatives. These are through increasing energy efficiency of buildings, replacing fossil fuel burning fleet vehicles with zero emissions vehicles, and reduce paper consumption through tighter control of copiers and printers.

A. Stationary Sources (e.g., buildings, power generation)

SD64 continued progress in updating aging HVAC systems to heat pump and other efficient technologies to lower emissions in 2025. 2025 saw the completion of HVAC upgrades to Mayne Island School and Salt Spring Elementary School. Work continued on updating programming for building control systems. SD64 updated training for HVAC staff to allow them to program building control systems in-house.

In the summer of 2025, the district ran a pilot duct sealing project at Fulford Community Elementary School in cooperation with BC Hydro. The project's goal was to seal old and leaky

duct work, allowing the HVAC system to be properly balanced and ensure that air reaches occupied spaces and doesn't leak into attic and other similar spaces. The project saw immediate air flow improvements throughout the classroom areas in the school. Estimates are that the combined area of leaks in the duct work went from over 1 square meter to approximately 10 square centimeters. The facilities department at SD64 installed solar sails to shade windows, covered skylights, and installed a trellis to shade windows and reduce solar gains in several areas during warm weather and increasing solar gains during the winter months

In 2026, SD64 will be completing an HVAC upgrade to Fulford School to refurbish the aging air handlers and upgrade/replace heating/cooling coils with air source heat pumps. SD64 will also be conducting our first "Continuous Optimization" project to review and recommission the HVAC system at Gulf Islands Secondary. This system is now approximately 30 years old and uses ground source heat pumps to heat and cool the facility. This project is intended to identify issues with the system and update existing building control programming to increase energy efficiency of the facility.

B. Mobile Sources (e.g., fleet vehicles, off-road/portable equipment)

SD64 continues our efforts to reduce fossil fuel consumption and has converted 5 of the 9 bus routes to electric buses. Additionally, SD64 has installed charging infrastructure to support dispatching electric vehicles to any of our locations operating a bus route. In 2025, chargers were installed at the schools on Pender and Mayne Islands. In early 2026, an EV charger will be installed at Galiano Island. Additionally, SD64 operates two white fleet EV's on Salt Spring Island. The Transportation Department has optimized the deployment of our electric school bus fleet to longer routes and has seen a reduction in fuel use.

In 2026, the District will take delivery of another 76 passenger type-C EV school bus and will retire one more aging diesel internal combustion engine school bus.

C. Paper Consumption

In 2025, our organization took several concrete steps to reduce emissions associated with paper consumption. While no formal standalone paper policy is in place, staff messaging encouraging reduced printing has been actively communicated as part of our commitment to more sustainable operations.

On the digital transformation front, we transitioned two previously paper-based processes to digital platforms: Workplace Injury paper forms were replaced with online equivalents, and a digital invoice approval process was introduced, eliminating the need to print, circulate, and file physical documents for financial approvals. These changes reduced reliance on paper in day-to-day administrative workflows.

To support behaviour change, staff education and awareness efforts were undertaken to encourage more mindful printing habits. Printing volumes were monitored through our IT and printer management systems, providing a measurable baseline for tracking progress over time.

Looking ahead to 2026 and beyond, our organization plans to continue reducing paper-related emissions through two key initiatives. First, we will expand our digital transformation efforts by identifying and converting additional paper-based processes into digital workflows. Second, we will broaden our staff awareness campaign to deepen the culture of paper-conscious behaviour across the organization. Together, these actions will build on the progress made in 2025 and move us toward a lower-emissions, lower-paper operation.

D. Fugitive Sources⁵ (e.g., heat pumps, refrigerators, air conditioners)

School District 64 has undertaken several projects in the last 10 years to replace aging HVAC systems throughout the district, switching to updated HVAC systems with systems using low-GWP refrigerants. In 2025, the district completed a complete overhaul of the HVAC system at Salt Spring Elementary.

In 2026, the District will be replacing two old air source heat pumps at Fulford with modern, low-GWP heat pump systems. Additionally, the 30 year old walk-in refrigerator/freezer in the cafeteria at Gulf Islands Secondary School will be replaced entirely with a new box and cooling coils. Existing refrigerant in the systems to be replaced will be captured and disposed of properly by the installers.

⁵ Fugitive sources: sources of greenhouse gas emissions resulting from unintentional releases (leaks) of gases, such as hydrofluorocarbon (HFC) refrigerants from equipment

2025 GHG Emissions and Offsets Summary Table

[Please see [Appendix 1](#) for instructions on populating this table with your organization's completed "CCAR 2025" report from CGRT. The table separates biogenic emissions (BioCO₂) from total emissions, as per international emission reporting protocols. **Tip:** To easily view the instructions, open Appendix 1 of this document in a new window on a second screen.]

[Organization Name] 2025 GHG Emissions and Offsets Summary	
GHG emissions for the period January 1 - December 31, 2025	
[See Appendix 1 for instructions on how to access your 2025 emissions data from CGRT. Cells A and B below are identified in Figure 1 of the appendix; cells C and D are identified in Figure 2 of the appendix.]	
Total BioCO ₂	4.81
Total Emissions (tCO ₂ e)	250
Total Offsets (tCO ₂ e)	177
Adjustments to Offset Required GHG Emissions Reported in Prior Years	
Total Offsets Adjustment (tCO ₂ e)	0
Grand Total Offsets for the 2025 Reporting Year	
Grand Total Offsets to be Retired for 2025 Reporting Year (tCO ₂ e) [must round to a whole number (no decimal places)]	177
Offset Investment (\$) [Grand Total Offsets to be Retired for 2025 Reporting Year x \$25 per tCO ₂ e]	\$4,425

- [Note, BioCO₂ is included in Total Emissions but not Total Offsets. For K-12 and post-secondary organizations, and BC Transit, Total Offsets might not equal Total Emissions minus Total BioCO₂ because offset exempt emissions for buses are included within Total Emissions.]
- Emissions and offset investment amounts will be validated by CAS prior to distributing invoices.
- You must round "Grand Total Offsets to be Retired" to a whole number (no decimal places) before multiplying by \$25 (e.g., 43.2 is rounded to 43, while 43.5 is rounded 44).]

Retirement of Offsets:

In accordance with the requirements of the *Climate Change Accountability Act* and the Carbon Neutral Government Regulation, School District No. 64 (Gulf Islands) (**the Organization**) is responsible for arranging for the retirement of the offsets obligation reported above for the 2025 calendar year, together with any adjustments reported for past calendar years (if applicable). The Organization hereby agrees that, in exchange for the Ministry of Energy and Climate Solutions (**the**

Ministry) ensuring that these offsets are retired on the Organization's behalf, the Organization will pay within 30 days, the associated invoice to be issued by the Ministry in an amount equal to \$25 per tonne of offsets retired on its behalf plus GST.

Executive Sign-off:

[All PSOs, including Small Emitters, must have their final report signed by a senior official, such as CEO, COO or Superintendent]

Signature 

May 31, 2026
Date

Jesse Guy

Secretary Treasurer

Name (please print)

Title

[Please email your signed report to Carbon.Neutral@gov.bc.ca by no later than May 31, 2026.]