

2016 & 2017 SCOPE SUMMARY  
FOR  
B.C. PUBLIC SECTOR GREENHOUSE  
GAS EMISSIONS



Ministry of  
Environment

Ministry of Environment  
Victoria, B.C.  
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## 1. Introduction

In November 2007, British Columbia enacted legislation to establish provincial goals for reducing greenhouse gas (GHG) emissions. Under the *Greenhouse Gas Reductions Targets Act (GGRTA)*, the B.C. public sector must be carbon neutral in its operations for 2010 and every year thereafter.<sup>1</sup> Beginning for the 2008 calendar year, provincial Public Sector Organizations (PSOs)<sup>2</sup> are required to report annually, in accordance with the *GGRTA* 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 this document.

## 2. Scope Summary

The tables in this document provide a summary for PSOs about what is in-scope and out-of scope for the purpose of measuring and reporting greenhouse gas emissions.<sup>3</sup> All in-scope emissions are subject to offset requirements unless otherwise noted.

**Table 1: Scope - Greenhouse Gas Coverage**

IN-SCOPE	OUT-OF SCOPE
<p>Six Gases:</p> <ul style="list-style-type: none"> <li>• Carbon dioxide – CO<sub>2</sub></li> <li>• Methane – CH<sub>4</sub></li> <li>• Nitrous oxide – N<sub>2</sub>O</li> <li>• Sulphur Hexafluoride– SF<sub>6</sub></li> <li>• Perfluorocarbons – PFCs</li> <li>• Hydrofluorocarbons - HFCs</li> </ul> <p>A complete list of PFCs and HFCs is available in the <a href="#">Carbon Neutral Government Regulation</a>.</p>	<p>All other gases (including HCFCs and Halons).</p>

<sup>1</sup> See [http://www.bclaws.ca/EPLibraries/bclaws\\_new/document/ID/freeside/00\\_07042\\_01](http://www.bclaws.ca/EPLibraries/bclaws_new/document/ID/freeside/00_07042_01) for the *Greenhouse Gas Reduction Targets 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 Section 4(2) of the *Carbon Neutral Government Regulation*.

<sup>2</sup> PSOs encompass core government entities funded through the Consolidated Revenue Fund (e.g., ministries, special offices, and tribunals) and broader public sector agencies – health authorities, school districts (K-12), colleges and universities, and Crown corporations under the Government Reporting Entity.

<sup>3</sup> This scope summary is not intended to provide legal advice. Public Sector Organizations remain responsible for ensuring they understand and comply with the *Greenhouse Gas Reduction Targets Act*, the *Carbon Neutral Government Regulation*.

**Table 2: Scope - Geographic Boundaries**

IN-SCOPE	OUT-OF SCOPE
Public Sector Organization (PSO) operations located: <ul style="list-style-type: none"> <li>• in British Columbia; and</li> <li>• elsewhere in the world.</li> </ul>	

**Table 3: Scope - Organizational Boundaries**

IN-SCOPE	OUT-OF SCOPE
a. <b>All PSOs</b> within the “government reporting entity” (GRE). b. <b>Any organization considered controlled by a PSO</b> under Generally Accepted Accounting Principles (e.g., the PSO owns more than 50% of voting shares; controls the organization’s board)	<ul style="list-style-type: none"> <li>• BC Ferry Corporation</li> <li>• Canadian Blood Services</li> <li>• Municipalities</li> <li>• Contractors supplying services to or on behalf of PSOs.</li> </ul>

**Table 4: Scope - Operational Boundaries**

IN-SCOPE	OUT-OF SCOPE
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**GENERAL – Applies to All Emission Sources**

a. <b>PSO Assets:</b> Emissions from physical assets such as buildings, equipment, appliances, and motor vehicles that PSOs directly own or lease. (This includes PSO assets used by contractors.) b. <b>Joint Assets:</b> Emissions from assets jointly owned or leased by a PSO through a partnership or joint venture. (To be reported based on the PSO’s ownership share.) c. <b>Carbon Neutral Vendors:</b> Emissions from these sources must be reported and offset unless the vendor’s offset supplier is the Ministry of Environment’s Climate Investment Branch. d. <b>Biomass/Biofuels:</b> Emissions from the use of these fuels must be reported, but the CO <sub>2</sub> emissions from the “biogenic” portion (BioCO <sub>2</sub> ) <u>are not required to be offset.</u>	a. <b>Contractor Assets:</b> Emissions from physical assets owned or leased by contractors supplying services to or on behalf of PSOs. b. <b>Joint Assets:</b> Emissions from physical assets in which the PSO only has a small interest and no significant influence over its use. c. <b>Employees working from home:</b> Emissions from assets owned, leased or used by an employee working from home. d. <b>Small Emission Sources:</b> An emission source estimated to total less than 1% of a PSO’s overall emissions may be deemed out-of-scope if the effort to collect or estimate emissions is disproportionately onerous. The estimated cumulative sum of emissions exempted under this rule for a PSO should not be greater than 1% of that PSO’s total emissions. If in your estimations the cumulative sum is greater than 1%, please raise the issue with Secretariat staff at <a href="mailto:climateactionsecretariat@gov.bc.ca">climateactionsecretariat@gov.bc.ca</a> . If an emissions source is considered out-of-scope for this reason, the source of the emission and the rationale for its exemption should be included as a part of the Carbon Neutral Action Report for the PSO. For example, based on rough estimates for core
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## Scope Summary for Reporting B.C. Public Sector Greenhouse Gas Emissions

IN-SCOPE	OUT-OF SCOPE
	government, stationary fugitive emissions from cooling are not expected to comprise more than 0.01% of any PSO's total emissions. To determine if an emissions source is out of scope under this rule, please refer to section 8.3 in the 2016/17 B.C. Best Practices Methodology for Measuring GHG Emissions.

### STATIONARY Emission Sources

<p>a. Direct or indirect energy emissions from <b>buildings owned or leased by the PSO and:</b></p> <ul style="list-style-type: none"> <li>• occupied by the PSO or vacant; or</li> <li>• under operating lease to non-GRE entities (including local governments)</li> </ul> <p>b. <b>Direct Emissions</b> Those released by a PSO's assets in the combustion of fuels to produce heat, cooling, and/or electricity:</p> <ul style="list-style-type: none"> <li>• for use in the PSO's operations; or</li> <li>• sold to any non-GRE entities</li> </ul> <p>c. <b>Indirect Emissions</b> Those released by energy suppliers (including suppliers who are also PSOs) in the combustion of fuels to produce heat, cooling, and/or electricity for purchase by PSOs.</p> <p>d. <b>Fugitive Emissions</b> Those released intentionally or unintentionally :</p> <p>HFC emissions from sources such as air conditioning equipment, welding, commercial refrigeration, chillers, etc. (Please note: The "Small Emission Sources" section above may apply to HFC emissions from air conditioning and cooling.)</p> <p>e. <b>Emissions from Facilities Under Construction</b> Those released on and after the date the PSO receives an occupancy permit or similar written authorization for occupancy from the local government responsible.</p>	<p>a. Direct or indirect energy emissions from <b>buildings owned by the PSO but under</b></p> <ul style="list-style-type: none"> <li>• operating/capital lease to another PSO; or</li> <li>• capital lease<sup>4</sup> to non-GRE entities (includes local governments)</li> </ul> <p>b. <b>Direct Emissions</b></p> <ul style="list-style-type: none"> <li>• Those released by a PSO's assets in the combustion of fuels to produce heat, cooling, and/or electricity sold to other PSOs (e.g., steam)</li> <li>• Those released by BC Hydro's assets in the generation or transmission of electricity.</li> </ul> <p>c. <b>Fugitive Emissions</b> Those released intentionally or unintentionally :</p> <ul style="list-style-type: none"> <li>• SF<sub>6</sub> from electricity transmission and distribution (currently covered under Greenhouse Gas Reduction (Cap &amp; Trade) Act and to be covered under Greenhouse Gas Industrial Reporting and Control Act when it is brought into force by regulation).</li> <li>• N<sub>2</sub>O as an anesthetic.</li> </ul>
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<sup>4</sup> PSOs are advised to consult with their finance department to determine if any of buildings in their buildings portfolio involve capital leases **TO** third parties and in particular, if the buildings in question are treated as capital leases on their financial statements. If so, they are out-of-scope. For more information on capital leases refer to this link: [http://www.fin.gov.bc.ca/ocg/fmb/manuals/FAP/FAP\\_I.htm#CL](http://www.fin.gov.bc.ca/ocg/fmb/manuals/FAP/FAP_I.htm#CL)

**MOBILE Emission Sources**

<p>a. <b>Direct Emissions</b> Those released by the combustion of fuels in a mobile assets owned or leased by PSOs including:</p> <ul style="list-style-type: none"> <li>• Cars, trucks, motorcycles;</li> <li>• Off-road equipment (e.g., construction)</li> <li>• Marine vessels and aircraft.</li> <li>• Public Transit/School Bus (Must be reported like other in-scope emissions, but <u>offsets are not required for these emissions.</u>)</li> </ul> <p>Definition: A school bus is a motor vehicle used to transport students to and from school or school-related activities.</p> <p>Note on Electric vehicles – emissions from electricity use will be captured by buildings where vehicle is being charged</p>	<p>a. <b>Direct Emissions</b></p> <ul style="list-style-type: none"> <li>• Those from mobile assets that are <b>owned/leased by</b>:             <ul style="list-style-type: none"> <li>○ <b>Employees</b> and used for business purposes, or commuting to/from work; and</li> <li>○ <b>Contractors</b> and used in the provision of services to or on behalf of PSOs.</li> </ul> </li> </ul>
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**OFFICE PAPER Emission Sources**

<p>20 lb. multipurpose copy paper purchased by PSOs for use in laser printers, fax machines and photocopiers or multifunction devices:</p> <ul style="list-style-type: none"> <li>• 8.5" x 11"</li> <li>• 8.5" x 14"</li> <li>• 11" x 17"</li> <li>• All colours</li> <li>• "Non wood-fiber based" paper such as wheat, eucalyptus, sugarcane, bamboo, etc.</li> </ul> <p>Recycled content from 0% to 100%</p>	<ul style="list-style-type: none"> <li>• All other paper weights (e.g., 24lb)</li> <li>• Envelopes</li> <li>• Note pads, writing paper</li> <li>• Specialty papers: card stock, plotter paper, photo paper etc.</li> <li>• Pre-printed paper (e.g., letterhead, forms)</li> <li>• Paper purchased for the production of educational materials and sold to students.</li> <li>• Paper sold to students for personal use (e.g., from a University supply store)</li> </ul>
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**BUSINESS TRAVEL Emission Sources**

<p>Emissions from business travel of public officials funded by the Consolidated Revenue Fund.</p> <ul style="list-style-type: none"> <li>• Generally applies to ministry/tribunal employees, MLAs and ministers.</li> </ul> <p>Includes emissions from all modes of travel and overnight accommodations.</p>	<p>Business travel of public officials with Boards of Education, Health authorities and their affiliates, Crown Corporations, and Universities and Colleges.</p>
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Contact Us: [Climateactionsecretariat@gov.bc.ca](mailto:Climateactionsecretariat@gov.bc.ca)

More information at: <http://www2.gov.bc.ca/gov/content/environment/climate-change/policy-legislation-programs/carbon-neutral-government>