



**BECOMING CARBON NEUTRAL**  
— B.C.'S PROVINCIAL PUBLIC SECTOR —  
2020 REPORTING YEAR

**Carbon Neutral**

Ministry of Environment and Climate Change Strategy  
Victoria, B.C. January 2021

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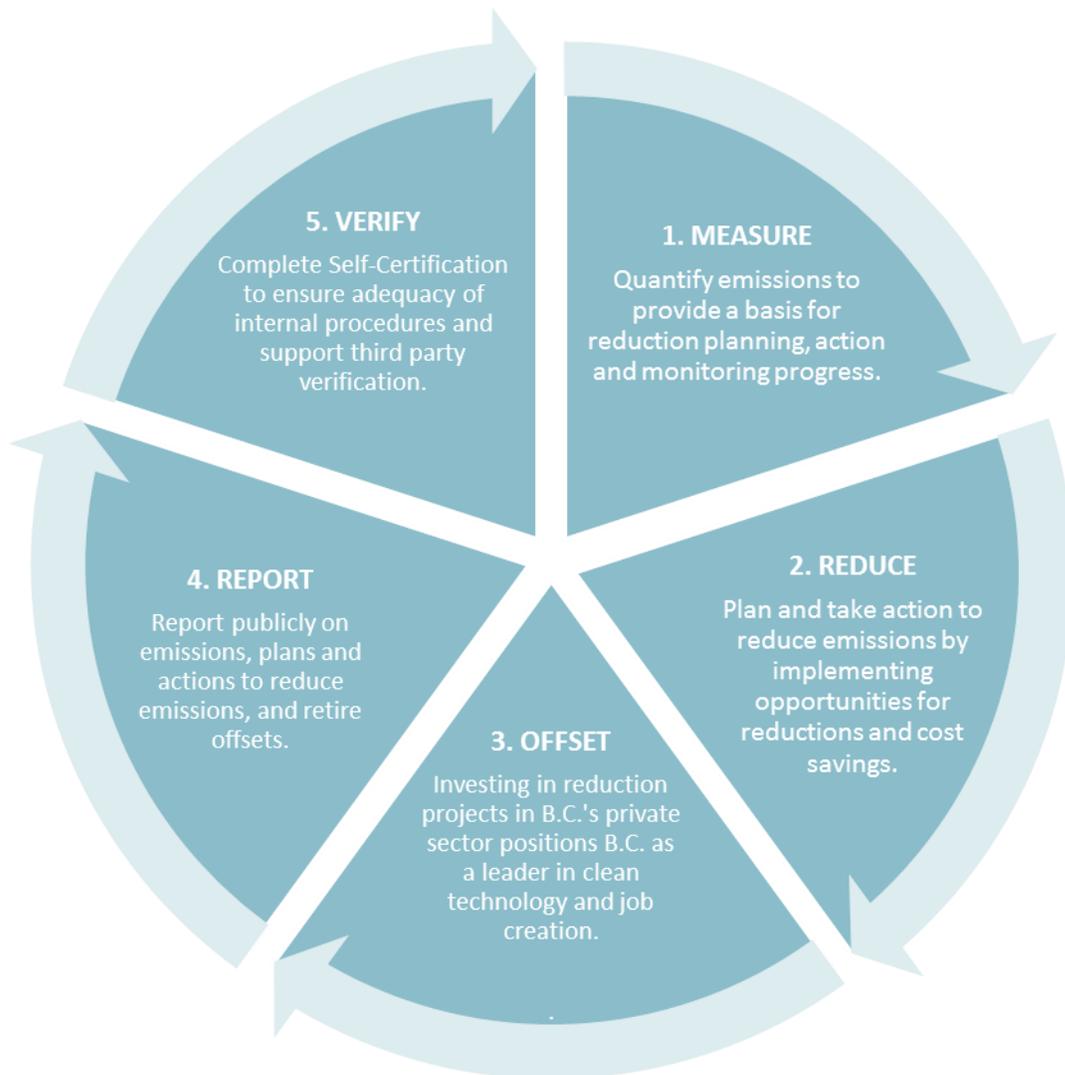
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# 1. INTRODUCTION

This document provides high-level guidance to provincial public sector organizations (PSOs) to help them meet their Carbon Neutral Government (CNG) requirements as set out in BC's [Climate Change Accountability Act \(CCAA\)](#) and the [Carbon Neutral Government Regulation \(CNGR\)](#).

Carbon neutrality involves **measuring** operational greenhouse gas emissions, **planning and taking action** to reduce emissions, **offsetting** the remainder, demonstrating transparency through annual **public reporting** of these achievements and being subject to independent **verification** to ensure completeness and accuracy.

These requirements apply to ministries, independent offices, crown corporations, universities, colleges, health authorities/affiliates and school districts – all of which have been carbon neutral since 2010.



## 2. CARBON NEUTRAL TIMELINE

### Early 2021

- The Climate Action Secretariat (CAS) will forward links of the following by email to PSOs:
  - › The Climate Change Accountability Report (CCAR) Survey
  - › The CCAR or Small Emitters Instructions and Template
  - › The Self-Certification Checklist

### April 30, 2021

- PSOs must ensure that all their consumption data for the 2020 reporting year has been populated into the Clean Government Reporting Tool (CGRT).

### May 14, 2021

- PSOs receive an invoice with the amount of offsets to be purchased for the 2020 reporting year.
- PSOs must email their completed and signed Self-Certification Checklist to CAS at [Carbon.Neutral@gov.bc.ca](mailto:Carbon.Neutral@gov.bc.ca)

### May 31, 2021

- PSOs must email their final, signed CCAR (or Small Emitters Form) to CAS at [Carbon.Neutral@gov.bc.ca](mailto:Carbon.Neutral@gov.bc.ca). See Instructions and Templates for detailed instructions.
- PSOs must complete their CCAR Survey online (optional for Small Emitters).

### June 30, 2021

- Payment of offset invoices must be received by CAS.
- CAS posts a final CCAR for each organization on the B.C. Government CNG [website](#) and each PSO is encouraged to post the report on their website.
- CAS will publish a consolidated report on behalf of B.C.'s Provincial Public Sector.
- CAS retires sufficient offsets to achieve carbon neutrality for 2020.

### Fall 2021

- CAS will notify PSOs if their 2020 reported consumption data will be verified by an accredited independent third-party.

## 2.1 MEASURE

In accordance with the CCAA and CNGR, each PSO is responsible for preparing a complete and accurate inventory of the greenhouse gas emissions from their operations and reporting these emissions annually. There are six key steps in the measurement and reporting process involve – Design, Capture, Compile, Record, Report and Self-Certify and Archive. For more details, refer to [‘BC PSO Emission Reporting: Quality Control and Quality Assurance Guidance’](#). The first four steps are covered briefly in this section with the remaining two steps covered in Section 2.4.

**1. DESIGN** – is a critical step because it sets the foundation for all remaining steps. It involves defining and documenting the following:

- Roles and responsibilities of organizational staff including governance and oversight,
- Business processes including quality controls procedures,
- Data retention and archiving,
- In-scope emission sources including:
  - › Stationary Sources – buildings, facilities, generators (owned or leased)
  - › Mobile Sources – vehicles, off road equipment, marine vessels (owned or leased)
  - › Other Sources – office paper consumption, business travel (for core government only)

For more details about what’s in and out-of-scope, please refer to the [‘Scope Summary for B.C. Public Sector Greenhouse Gas Emissions’](#).

**2. CAPTURE** – involves collecting all consumption data related to in-scope emission sources and ensuring data completeness and accuracy.

- Stationary Sources – e.g. electricity invoices for lighting or heating,
- Mobile Sources – e.g. vehicle fuel receipts,
- Other Sources – e.g. vendor reports on packs of photocopy paper purchased.

**3. COMPILE** – involves organizing captured data if necessary and reconciling data to ensure there are no errors present.

**4. RECORD** – involves loading your organizations compiled data into the Clean Government Reporting Tool (CGRT). Loading data can also be completed automatically monthly via Energy Star Portfolio Manager for FortisBC natural gas and BC Hydro electricity data.

Once your data has been loaded, CGRT calculates your organizations greenhouse gas emissions and provides a range of reports for analysis, planning, and reporting. At this point, PSOs should review their emissions results to assess for reasonableness and accuracy. For example, comparing emissions from the current reporting year to the previous reporting year will help identify any unexplained changes or discrepancies.

**CGRT DEADLINE: April 30, 2021 to load your data into CGRT.**

For more details about the emission factors and methodology that CGRT uses to calculate greenhouse gas emissions, refer to the [Best Practices Methodology for Quantifying Greenhouse Gas Emissions](#) developed in accordance with government policy and internationally-recognized measurement and reporting standards.

### Changes to the Previous Reporting Year Emissions

It is possible that emissions reported in the previous year may need to be changed, for example when a data error is found. Corrections to the previous reporting year can be made by following the guidance provided in the CGRT user guides (available in the [CGRT](#) under the 'Files' section". Corrections to the 2019 reporting year can be made until April 30, 2021. To request authorization to make adjustments to any other reporting year, contact [Carbon.Neutral@gov.bc.ca](mailto:Carbon.Neutral@gov.bc.ca).

## 2.2 REDUCE EMISSIONS

Under the CCAA, PSOs must take steps each calendar year to plan and take action to reduce the emissions from their organization's operations.

Approximately 77% of public sector carbon emissions are building-related. Emission reductions in provincial buildings often involve adopting energy-efficient technologies and practices. These range from installing leading-edge equipment, such as biomass boilers and building automation systems, to simply strengthening operations management practices.

### Funding Emission Reduction Projects

The Carbon Neutral Capital Program (CNCP) helps PSOs finance capital investments to reduce energy costs using clean technologies, thereby lowering emissions and improving the efficiency of public service delivery.

First introduced in the 2012 fiscal year for school districts, the CNCP was expanded in the 2014 fiscal year to include funding for post-secondary institutions and health authorities. This program generally provides funding equal to, or greater than, the amount paid each year for offsets. As of Budget 2020, the CNCP funding allocation has more than tripled to an annual budget of \$50 million to finance energy efficiency projects that will continue to reduce emissions and save money in the public health, school districts and post-secondary sectors.

For more information about funding for your sector, please contact:

- Ministry of Health: Dragana Perisic; Director Capital Policy and Planning, [Dragana.Perisic@gov.bc.ca](mailto:Dragana.Perisic@gov.bc.ca)
- Ministry of Education: Raouldy Hottua, Manager Facility Condition, Michael Nyikes, Director Standards and Construction, [Michael.Nyikes@gov.bc.ca](mailto:Michael.Nyikes@gov.bc.ca)
- Ministry of Advanced Education, Skills and Training: Doris Prive, Capital Planning Officer, [Doris.Prive@gov.bc.ca](mailto:Doris.Prive@gov.bc.ca)

## 2.3 OFFSET

While the B.C. public sector is actively reducing its carbon footprint, it still generates GHG emissions. To reduce its emissions to net-zero, each PSO is required to enter into an agreement with the Ministry of Environment and Climate Change Strategy through which the Climate Action Secretariat will purchase and retire B.C.- based offsets on the PSO's behalf. One offset represents one tonne of carbon dioxide equivalent removed from the atmosphere or one less tonne of carbon dioxide equivalent released into the atmosphere. Regardless of carbon dioxide removal or mitigation, both have the same effect on the atmosphere no matter where the offset occurs.

The [Greenhouse Gas Emission Control Regulation](#) (GGECR) establishes the framework and requirements for issuing offset units under the [Greenhouse Gas Industrial Reporting and Control Act](#) (GGIRCA). Emission offset projects implement their project activities in accordance to GGIRCA and GGECR. Offset units are credited to the [BC Carbon Registry](#) and used for CCAA and CNGR compliance.

For more information, refer to the BC Government websites on [How Offset Projects Work Under B.C. Regulations](#) and [B.C.'s Carbon Offset Portfolio](#).

### Year-end PSO Offset Purchases

On **May 14, 2021** the Climate Action Secretariat will generate an **Offset Payment Invoice** for each PSO. This invoice represents the PSO's offset requirements for the 2020 reporting year in terms of the total emissions that require offsetting and the amount payable for these offsets. Adjustments made to the previous reporting year are also included.

## 2.4 REPORT

**REPORT** – Every year the CCAA and CNGR require each PSO to prepare and make public an annual Climate Change Accountability Report (CCAR) documenting their emissions and offsets, the actions they have taken to reduce emissions, as well as any plans made during the reporting year to reduce future emissions. Copies of past CCARs can be found [here](#). For CCAR instructions and templates, refer to the Guidance & Templates section of the [Carbon Neutral Government website](#).

**CCAR DEADLINE – May 31, 2021 for submission to [Carbon.Neutral@gov.bc.ca](mailto:Carbon.Neutral@gov.bc.ca).**

**SELF CERTIFY** – As part of the process to ensure the accuracy and completeness of PSO measurement and reporting, PSO management must review and validate the emissions and offsets it reports annually. It does so by completing and signing off on a Self-Certification Checklist confirming the following:

- The accuracy and completeness of the PSO's data loaded to CGRT, and
- The adequacy of business processes for data capture, compiling, recording, reporting and archiving. Templates for self-certification procedures and records-keeping can be found under the Self-Certification Checklist section on the [Carbon Neutral Government website](#).

**SELF-CERTIFICATION DEADLINE – May 14, 2021 for submission to [Carbon.Neutral@gov.bc.ca](mailto:Carbon.Neutral@gov.bc.ca).**

**ARCHIVE** – This step supports a PSO's Self-Certification through documentation and record-keeping that provides evidence necessary for third party verification.

## 2.5 VERIFY

To assure the integrity of PSO measurement and reporting, the Climate Action Secretariat developed a verification framework that comprises two key elements:

- **Self-Certification** – outlined in Section 2.4 REPORT above,
- **Third Party Verification**

**Third Party Verification** - is conducted every year on a small sample of PSOs. Those subject to the review have their business process documentation and consumption data undergo a risk-based verification. Organizations that are selected for verification will be notified in Fall 2021.

This approach provides an educational opportunity for PSOs being verified, demonstrates public accountability for emissions reporting, and ensures a high level of certainty that reports are accurate and complete.

A consistent finding from past verifications is the need for PSOs to formally document their business processes for each of the key measurement and reporting steps outlined in this document. '[BC PSO Emission Reporting: Quality Control and Quality Assurance Guidance](#)' is an excellent resource for this purpose. The value of robust documentation is especially high when PSOs have to manage staff turnover or organizational change.

Some of the key items that third-party verifiers will be looking for include:

- Clearly defined and documented **roles and responsibilities** for the personnel involved in the PSO's GHG reporting process including adequate oversight and governance, as this reduces the risk that personnel tasked with fulfilling these roles may not be aware of the full scope of their accountabilities and therefore be unable to fulfill them. A template for this can be found [here](#), under Self-Certification Templates.
- Sufficient **procedures and quality controls** for the capture, compilation, recording, reporting and archiving of data. A high-quality, well-designed data management process will save time at the reporting and verification stage, even though they may require additional upfront investment.
- A **complete and accurate inventory** of your organization's emission sources and activities. Refer to the [Scope Summary for B.C. Public Sector Greenhouse Gas Emissions](#) for guidance to help determine what is "in scope" and "out of scope".
- A **complete, consistent and accurate consumption dataset for the reporting year.**

### 3. RESOURCES

The B.C. [Carbon Neutral Government Requirements](#) page provides the Public Sector with access to guidance documents, templates, important timelines, relevant information, and other valuable resources.

The [Climate Leader Reader](#), webinars and direct emails to primary PSO Contacts are the main tools the CAS uses to communicate CNG updates and reporting requirements. Please notify CAS of any staff changes related to the CNG program as soon as possible to ensure information is appropriately communicated to your organization.

**CGRT or Energy Star Portfolio Manager Questions:** For questions about either reporting tools please contact us at [Carbon.Neutral@gov.bc.ca](mailto:Carbon.Neutral@gov.bc.ca).

**General Questions:** For questions about Carbon Neutral Government policy, reporting requirements, methodology, please contact us at [Carbon.Neutral@gov.bc.ca](mailto:Carbon.Neutral@gov.bc.ca).

