# Becoming Carbon Neutral
## B.C.'s Provincial Public Sector

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# 2. 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 B.C.'s *Climate Change Accountability Act (CCAA)* and the Carbon Neutral Government Regulation (CNGR).

Carbon neutrality involves **measuring** operational greenhouse gas (GHG) emissions, **reducing** emissions through planning and taking action, **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, and school districts – all of which have been carbon neutral since 2010.
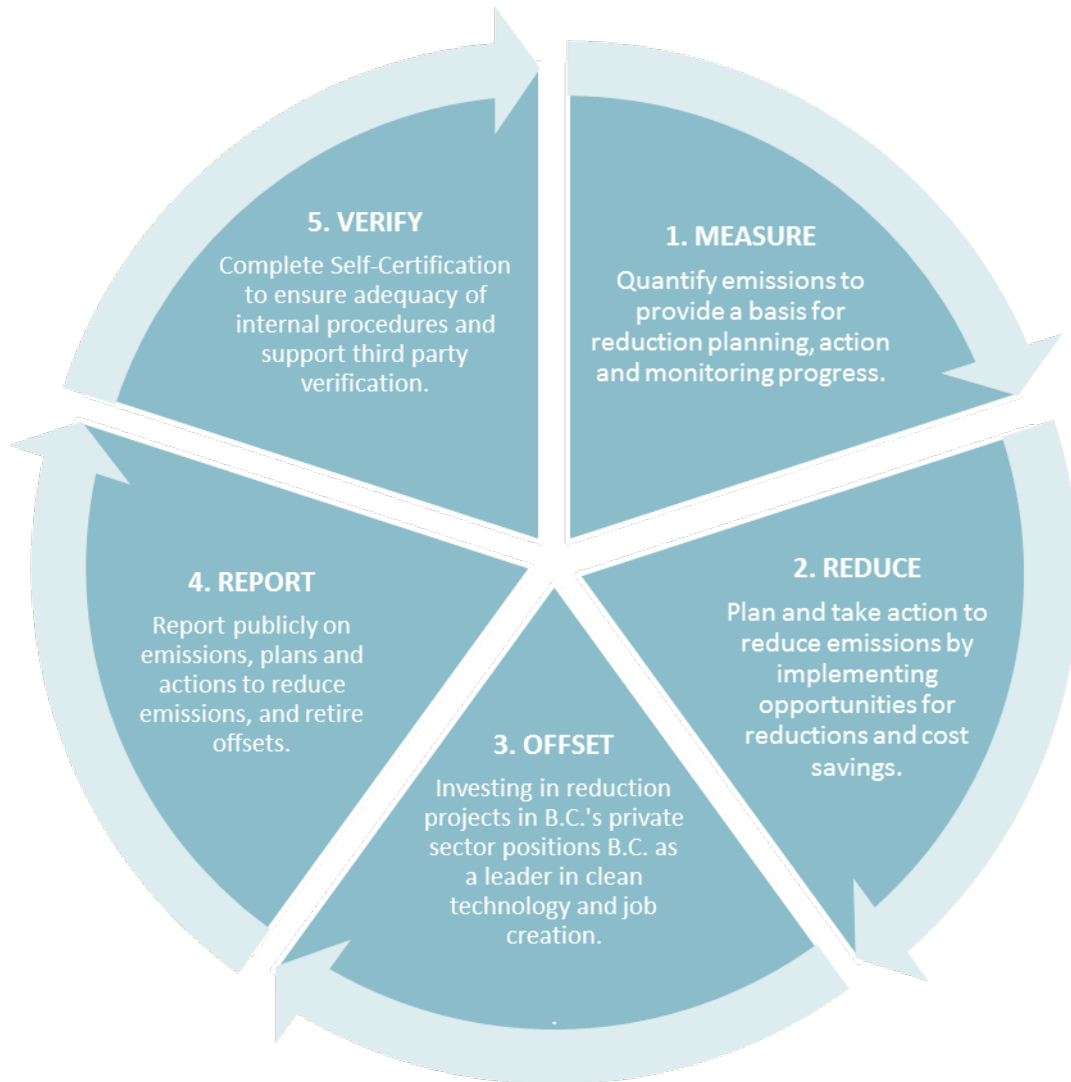
# 3. Carbon Neutral Timeline – Annual Reporting Cycle

**January – February**

- The Climate Action Secretariat (CAS) will forward the materials below by email to PSOs:
    › The PSO Climate Change Accountability Report (CCAR) Instructions and Template
    › The Public Sector Climate Leadership Survey
    › Instructions for completing the Self-Certification Checklist

**Last weekday of April**

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

**Last weekday of May**

- PSOs must email their final, signed CCAR to CAS at: Carbon.Neutral@gov.bc.ca. See Guidance and Templates for detailed instructions.
- PSOs must complete their Public Sector Climate Leadership Survey online.
- PSOs receive an invoice with the offsets to be purchased for the reporting year.

**June 30**

- PSOs send payment of offset invoices to CAS.
- CAS posts a final CCAR for each PSO on the B.C. Government CNG website and each PSO is encouraged to post the report on their website.
- CAS retires sufficient offsets to achieve carbon neutrality for the reporting year.

**Fall**

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

# 3.1 Measure

In accordance with the CCAA and CNGR, each PSO is responsible for preparing a complete and accurate inventory of the GHG emissions from their operations and reporting these emissions annually. There are seven key steps in the measurement and reporting process – Design, Capture, Compile, Record, Report, Self-Certify, and Archive. For more details, refer to **'B.C. Public Sector Emissions Reporting: Quality Control and Quality Assurance Guidance'.** The first four steps are covered briefly in this section with the remaining three steps covered in Sections 2.4 and 2.5.

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' document on the Carbon Neutral Government website in the 'Guidance and Templates' section.

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 and reconciling data to ensure there are no errors.

4. **Record** – involves loading your organization's 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, the CGRT calculates your organization's GHG 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 Data Entry Deadline:**

**PSOs have until the <u>end of April</u> of the reporting cycle to load data into CGRT.**

For more details about the emission factors and methodology that CGRT uses to calculate GHG emissions, refer to the B.C. 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 previous reporting year can be made until April of the current reporting cycle.  To request authorization to adjust any other reporting year, contact Carbon.Neutral@gov.bc.ca

# 3.2  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.

See the B.C. government website for information on resources to support PSO emission reduction efforts.

# 3.3  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 CAS purchases 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 with GGIRCA and GGECR. Offset Units are credited to the BC Carbon Registry and used for CCAA and CNGR compliance. and CNGR compliance.

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

**Year-end PSO Offset Purchases**

In May, CAS generates an **Offset Payment Invoice** for each PSO. This invoice states the amount payable for the offsets needed to net the PSO's emissions to zero. Adjustments made to the previous reporting year are also included where applicable.

# 3.4 Report

**Report –**The CCAA and CNGR require PSOs 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, and any plans made during the reporting year to reduce future emissions. Copies of past PSO CCARs can be found here. For CCAR instructions and templates, refer to the 'Guidance and Templates' section of the Carbon Neutral Government website.

**PSO CCAR Deadline:**

**PSOs have until the end of May to submit their finalized CCAR to Carbon.Neutral@gov.bc.ca.**

# 3.5 Verify

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

- **Self-Certification**
- **Third Party Verification**

**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.

**Archive** – PSOs must maintain thorough documentation and record-keeping to support the PSO Self-Certification procedure while also serving as an audit trail which provides evidence necessary for third party verification (outlined below).

**Self-Certification Deadline:**

**PSOs have until the end of April to complete the self-certification checklist in CGRT.**

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

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. 'B.C. Public Sector Emissions Reporting: Quality Control and Quality Assurance Guidance' is an excellent resource for this purpose. The value of robust documentation is especially high when PSOs must 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.**

# 4. Resources

The B.C. Carbon Neutral Government program webpage provides access to guidance documents, templates, important timelines, relevant information, and other valuable resources.

Direct emails and webinar invitations sent to the primary PSO Contacts are main tools 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 these reporting tools please contact us at: Carbon.Neutral@gov.bc.ca.

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

# Annex 1: Document Version Control

| Date | Page(s) | Update(s) |
|---|---|---|
| 2023-11 | ALL | Updated the deadline for previous year emissions reporting, updated logo and removed city from title page, updated font and headers to align with B.C design guidelines, converted uppercase text to regular case text for accessibility purposes, updated links to Scope Summary for B.C. Public Sector Greenhouse Gas Emissions and B.C. Public Sector Emissions Reporting: Quality Control and Quality Assurance documents. |