



Scope Summary for B.C. Public Sector Greenhouse Gas Emissions

Ministry of Energy and Climate Solutions

1. Introduction

The *Climate Change Accountability Act* ([CCAA](#)) sets a requirement for the B.C. public sector to be carbon neutral in its operations each year. Provincial Public Sector Organizations (PSOs)¹ must measure, report and offset their emissions each year in accordance with the CCAA and the Carbon Neutral Government Regulation (CNGR).

The CNGR outlines which activities or emission sources fall “in scope” for PSO emission reporting and offsetting requirements.

This *Scope Summary for Reporting B.C. Public Sector Greenhouse Gas Emissions* document is provided as an overview and is not intended as legal advice. PSOs are responsible for ensuring compliance with the CCAA and the CNGR.

For a visual overview and additional guidance, please see: [Carbon Neutral Government program scope - Province of British Columbia](#).

2. Scope Summary

The following tables provide a summary of what is in-scope and out-of-scope for the purpose of measuring and reporting PSO GHG emissions under the Carbon Neutral Government program. All in-scope emissions are subject to offset requirements unless otherwise noted.

Table 1: Scope – GHG Coverage

In-Scope	Out-of-Scope
<p>Six GHGs or Categories:</p> <ul style="list-style-type: none"> • Carbon dioxide – CO₂ • Methane – CH₄ • Nitrous oxide – N₂O • Sulphur Hexafluoride– SF₆ • Perfluorocarbons – PFCs • Hydrofluorocarbons - HFCs <p>A complete list of PFCs and HFCs is available in the Carbon Neutral Government Regulation.</p>	<p>All other gases (including HCFCs and Halons).</p>

¹ PSOs are 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), post-secondary institutions, and Crown corporations under the Government Reporting Entity.

Table 2: Scope – Geographic Boundaries

In-Scope	Out-of-Scope
Public Sector Organization (PSO) operations located: <ul style="list-style-type: none"> • in British Columbia; and • elsewhere in the world. 	

Table 3: Scope – Organizational Boundaries

In-Scope	Out-of-Scope
a. All PSOs within the “Government Reporting Entity” (GRE); and b. Any organization considered controlled by a PSO under Generally Accepted Accounting Principles (e.g., the PSO owns more than 50% of voting shares; controls the organization’s board).	a. BC Ferry Corporation; b. Canadian Blood Services; c. Municipalities; and d. Contractors supplying services to or on behalf of PSOs.

Table 4: Scope – Operational Boundaries

In-Scope	Out-of-Scope
General – Applies to All Emission Sources	
<p>a. PSO Assets: 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).</p> <p>b. Joint Assets: 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).</p> <p>c. Carbon Neutral Emission Sources: Emissions from sources that are considered carbon neutral through the purchase of offsets under other climate action initiatives must still be reported and offset in accordance with the CCAA and the CNGR.</p> <p>d. Biomass/Biofuels: Emissions from the use of these fuels must be reported, but the CO₂ emissions from the “biogenic” portion (BioCO₂) <u>are not required to be offset.</u></p>	<p>a. Contractor Assets: Emissions from physical assets owned or leased by contractors supplying services to or on behalf of PSOs.</p> <p>b. Joint Assets: Emissions from physical assets in which the PSO only has a small interest and no significant influence over its use.</p> <p>c. Employees working from home: Emissions from assets owned, leased or used by an employee working from home.</p> <p>d. Small Emission Sources: 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 Carbon.Neutral@gov.bc.ca. 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 Climate Change Accountability Report for the PSO. To determine if an emissions source is out of scope under this rule, please refer to the B.C. Best Practices Methodology for Quantifying Greenhouse Gas Emissions.</p>

In-Scope	Out-of-Scope
Stationary Emission Sources	
<p>a. Direct or indirect energy emissions from buildings owned or leased by the PSO and:</p> <ul style="list-style-type: none"> • occupied by the PSO or vacant; or • under operating lease to non-GRE entities (including local governments). <p>b. Direct Emissions 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"> • for use in the PSO's operations; or • sold to any non-GRE entities. <p>c. Indirect Emissions Those released by energy suppliers (including suppliers who are also PSOs) in the combustion of fuels to produce heat, cooling, and/or electricity used by PSOs in stationary assets.</p> <p>d. Fugitive Emissions Those released intentionally or unintentionally:</p> <ul style="list-style-type: none"> • HFC emissions from sources such as air conditioning equipment, welding, commercial refrigeration, chillers, etc. <p>e. Emissions from Facilities Under Construction Those released from 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 buildings owned by the PSO but under</p> <ul style="list-style-type: none"> • operating/capital lease to another PSO; or • capital lease² to non-GRE entities (includes local governments). <p>b. Direct Emissions</p> <ul style="list-style-type: none"> • 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); • Those released by BC Hydro's assets in the generation or transmission of electricity. <p>c. Fugitive Emissions Those released intentionally or unintentionally:</p> <ul style="list-style-type: none"> • SF₆ from electricity transmission and distribution by BC Hydro (currently covered under the <i>Greenhouse Gas Industrial Reporting and Control Act</i>); and • N₂O as an anesthetic.

² PSOs are advised to consult with their finance department to determine if any buildings in their portfolio involve capital leases **TO** third parties and, 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_1.htm#CL

In-Scope	Out-of-Scope
Mobile Emission Sources	
<p>a. Direct Emissions</p> <p>Those released by the combustion of fuels in a mobile asset owned or leased by PSOs including:</p> <ul style="list-style-type: none"> • Cars, trucks, and motorcycles; • Off-road equipment (e.g., construction and grounds maintenance equipment); • Marine vessels and aircraft; and • Public transit and school buses (must be reported like other in-scope emissions, but <u>offsets are not required for these emissions</u>). <p>b. Indirect Emissions</p> <p>Those released by energy suppliers (including suppliers who are also PSOs) in the combustion of fuels to produce electricity used by PSOs in mobile assets.</p>	<p>a. Direct Emissions</p> <ul style="list-style-type: none"> • Those from mobile assets that are owned/leased by: <ul style="list-style-type: none"> ○ Employees and used for business purposes, or commuting to/from work; and ○ Contractors and used in the provision of services to or on behalf of PSOs.
Office Paper Emission Sources	
<p>20 lb. multipurpose copy paper purchased by PSOs for use in laser printers, fax machines, photocopiers or multifunction devices for the following sizes:</p> <ul style="list-style-type: none"> • 8.5" x 11" • 8.5" x 14" • 11" x 17" <p>All colours</p> <p>Wood fibre and non-wood fibre-based paper such as wheat, eucalyptus, sugarcane, bamboo, etc.</p> <p>Paper with 0% to 100% recycled content</p>	<ul style="list-style-type: none"> • All other paper weights (e.g., 24lb) • Envelopes • Note pads, writing paper • Specialty papers: card stock, plotter paper, photo paper etc. • Pre-printed paper (e.g., letterhead, forms) • Paper purchased for the production of educational materials and sold to students. • Paper sold to students for personal use (e.g., from a university supply store)

In-Scope	Out-of-Scope
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">• Generally applicable to ministry/tribunal employees, MLAs and ministers. <p>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 Post-Secondary Institutions.</p>

Contact Us: Carbon.Neutral@gov.bc.ca

For more information, visit the [Carbon Neutral Government](#) website.

Annex 1: Document Version Control

Date	Page(s)	Update(s)
2024-11	1, 5	Added context and more resources to the introduction. Clarified that only BC Hydro's SF6 is out of scope under the CNGR.
2023-11	ALL	Updated logo and removed city from title page, updated font and headings to align with B.C design guidelines, converted uppercase text to regular case text for accessibility purposes, added a link to B.C. Best Practices Methodology for Quantifying Greenhouse Gas Emissions.
2023-01	1, 4, 6	Removed date on title page, updated reference to B.C. Best Practices Methodology for Quantifying Greenhouse Gas Emissions, clarified language related to carbon neutral emission sources, removed note under Mobile Sources that indicated that mobile electricity is assigned to the building at which the vehicle charges.
2022-01	ALL	Updated date, made grammatical and formatting edits for clarity, updated fonts for accessibility purposes, improved internal consistency in document, clarified scope for equipment.
2019-01	2, 3, 5	Changed <i>Greenhouse Gas Reductions Target Act (GGRTA)</i> to <i>Climate Change Accountability Act (CCAA)</i> Updated Carbon.Neutralapps@gov.bc.ca to Carbon.Neutral@gov.bc.ca Updated the webpage link