Greenhouse Gas Emissions Inventory Report

CEMARS and the carboNZero programme

Prepared in accordance with Part 7.3.1 of ISO 14064-1:2006



Kāpiti Coast District Council

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Greenhouse Gas Emissions Inventory summary

Table 1: GHG emissions data summary (tCO₂e).

	2010	2011	2012	2013	2014	2015	2016	2017	2018
Scope 1	10,670.6	9,561.83	6,868.5	4,459.1	4,409.7	5,120.9	3,161.6	1,190.3	1,176.3
	3		6	5	1	1	6	1	2
Scope 2	1,776.95	1,469.79	1,968.1	1,802.1	1,584.3	1,487.1	1,689.8	1,420.0	1,395.5
			2	3	0	0	3	9	6
Scope 3	50.01	54.93	441.85	347.74	458.24	507.54	565.65	500.18	443.15
Mandatory									
Scope 3	0.23	0.23	0.84	0.84	0.70	1.28	0.88	1.65	1.55
Additional									
Scope 3 One	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
time									
Total gross	12,497.8	11,086.7	9,279.3	6,609.8	6,452.9	7,116.8	5,418.0	3,112.2	3,016.5
emissions	2	8	3,273.3 7	6	4	4	2	3	7
Certified green	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
electricity									
Purchased	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
emission reductions									
Net GHG	12,497.8	11,086.7	9,279.3	6,609.8	6,452.9	7,116.8	5,418.0	3,112.2	3,016.5
emissions (all scopes)	2	8	7	6	4	4	2	3	7
3000037									
Total gross GHG	0.52	0.46	0.38	0.27	0.26	0.29	0.22	0.13	0.12
emissions per									
Ratepayer									
Total mandatory	0.52	0.46	0.38	0.27	0.26	0.29	0.22	0.13	0.12
GHG emissions									
per Ratepayer									
Total gross GHG	222.78	201.14	149.84	99.73	91.66	104.52	77.40	42.72	35.96
emissions per Turnover/revenu									
e (\$Millions)									
	רר ררר	201 14	140.00	00.74	01 65	104 50	77 20	40.70	25.04
Total mandatory GHG emissions	222.77	201.14	149.82	99.71	91.65	104.50	77.39	42.70	35.94
per									
Turnover/revenu									
e (\$Millions)									
								I	

Note: total mandatory emissions includes scope 1, scope 2, and scope 3 (i.e. excludes scope 3 one-time and scope 3 additional).



Indicator	tCO2e
Scope 1	
Other	16.05
Other fuels	314.26
Other gases	2.09
Transport fuels	515.49
Waste	328.43
Scope 2	
Electricity	1,395.56
Scope 3	
Freight	17.90
Scope 3 Additional	1.55
Transport - other	21.65
Waste	403.60
Total	3,016.57

Table 3: GHG emissions inventory summary by scope and greenhouse gas.

Component gas	Scope 1	Scope 2	Scope 3	Total	Removals	After removals
CH ₄	7.75	0.00	0.02	7.77	0.00	7.77
CO ₂	1,132.17	1,395.56	444.23	2,971.96	0.00	2,971.96
HFCs	2.09	0.00	0.00	2.09	0.00	2.09
N ₂ O	34.30	0.00	0.45	34.75	0.00	34.75
PFCs	0.00	0.00	0.00	0.00	0.00	0.00
SF ₆	0.00	0.00	0.00	0.00	0.00	0.00
Total	1,176.32	1,395.56	444.69	3,016.57	0.00	3,016.57

Table 4: Mobile and stationary combustion of biomass.

Biomass	Quantity	Tonnes Biogenic CO ₂
Wood industry (kg)	927,033.00	929.81

Table 5: Deforestation of two hectares or more.

Source	Mass	tCO2e
Deforestation tCO ₂ e (tCO ₂ e)	0.00	0.00



Table 6: GHG stock liability (see Table 13: for mass of individual gases).

Source	Units	Quantity	Potential Liability tCO ₂ e
HCFC-22 (R-22, Genetron 22 or Freon 22)	kilograms	10.00	18.10
HFC-32	kilograms	3.60	2.43
R-401A	kilograms	0.00	0.00
R-410A	kilograms	231.10	482.54

Table 7: Land-use liabilities.

Type of sequestration	Liability tCO₂e
Contingent liability (carbon sequestered this reporting period)	323.00
Potential sequestration liability (total carbon stock)	23,267.00

Table 8: Renewable electricity generation on-site.

Renewable generation on-site	kWh generated	tCO₂e avoided
On-site renewable generation (kWh) 1/07/2017 to 30/06/2018 - Water and Wastewater Treatment	34,060.00	4.07

Table 9: Purchased emissions reductions.

Type of emission reductions purchased	Amount	tCO₂e
Certified green electricity (tCO2e)	0.00	0.00
Purchased emission reductions (tCO ₂ e)	0.00	0.00
Total	0.00	0.00



1 Introduction

This report is the annual greenhouse gas (GHG) emissions¹ inventory report for the named organisation. The inventory is a complete and accurate quantification of the amount of GHG emissions that can be directly attributed to the organisation's operations within the declared boundary and scope for the specified reporting period. The inventory has been prepared in accordance with the requirements of the **measure**-step² of the Programme, which is based on the *Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) and ISO 14064-1:2006 Specification with Guidance at the Organization Level for Quantification and Reporting of Greenhouse Gas Emissions and Removals³. Where relevant, the inventory is aligned with industry or sector best practice for emissions measurement and reporting.*

2 Statement of intent

This inventory forms part of the organisation's commitment to gain Programme certification.

This inventory reports into the CEMARS programme.

3 Organisation description

Kāpiti Coast District Council is the territorial authority for its area. It employs 331 full time equivalent staff and is responsible for water and waste water, local roads (including streetlighting), parks, leisure facilities, community facilities, stormwater management and performing statutory duties such as regulatory compliance. Council influences the development of the district through its democratic and strategic planning functions. Council has embedded environmental sustainability into its planning and operations and seeks to measure and reduce its 'carbon footprint' as part of this.

4 Organisational boundaries included for this reporting period

Organisational boundaries were set with reference to the methodology described in the GHG Protocol and ISO 14064-1:2006 standards. The GHG Protocol allows two distinct approaches to be used to consolidate GHG emissions: the equity share and control (financial or operational) approaches. The Programme specifies that the operational control consolidation approach should be used unless otherwise agreed with the Programme.

An operational control consolidation approach was used to account for emissions.

The first section in Figure 1 below shows the organisational structure. The council has no separate organisational entities or subsidiaries. For the purposes of emissions reporting, the organisation has been divided into units that manage key emissions sources as shown in the second section of Figure 1. This is the most straightforward approach as management groups share the use of many of these sources (e.g. offices). For emissions sources that are not managed by one group (e.g. air travel) these have been ascribed to 'General Council'. The emissions sources highlighted in green have been identified as being within full operational control of the Council and part of the operational emissions inventory. The emissions sources in yellow are liabilities and are reported but are not part of operational emissions.

¹ Throughout this document "emissions" means "GHG emissions".

² Programme refers to the Certified Emissions Measurement And Reduction Scheme (CEMARS) and the carboNZero programme.

³ Throughout this document 'GHG Protocol' means the GHG Protocol Corporate Accounting and Reporting Standard and 'ISO 14064-1:2006' means the international standard Specification with Guidance at the Organizational Level for Quantification and Reporting of Greenhouse Gas Emissions and Removals.



Figure 1: Organisational structure.

Reporting Unit		Description
Water Wastewater Treatment	and	Purpose: Water supply and treatment, treatment and disposal of sewage, management of all associated assets. Contact: Dave Bassett
Operations		Management of council operations such as public litter bin waste collection, parks maintenance, leak detection and repairs and all water, wastewater and stormwater pumping station maintenance and repairs. Includes management of landfill sites. Contact: Tony Martin

 Table 10: Brief description of business units in the certifying entity.

Reporting Unit	Description
Property	Purpose: Manages the majority of council-owned buildings including offices, libraries and community halls. Contact: Crispin Mylne
Parks and Recreation	Purpose: Manages sports facilities, parks and reserves. Contact: Alison Law
Access and Transport	Purpose: Manages development and maintenance of local roads, plus streetlighting. Contact: Neil Williams or Glen O'Connor
Aquatic Facilities	Purpose: Manages the council's three swimming pools. Contact: Steve Millar
General Council	Purchase: Catch-all reporting unit for emissions sources that cut across Council groups and are generally not linked to a specific site – e.g. pool vehicles, flights, taxis etc. Contact: Sara Clift

5 Organisational business units excluded from inventory

None

6 GHG emissions source inclusions

The GHG emissions sources included in this inventory are those required for Programme certification and were identified with reference to the methodology described in the GHG Protocol and ISO14064-1:2006 standards. Identification of emissions sources was achieved via personal communications with Kāpiti Coast District Council staff and cross-checked against operational expenditure records for the reporting period. These records were viewed in order to see what activities may be associated with emissions from all operations.

As adapted from the GHG Protocol, these emissions were classified into the following categories:

- **Direct GHG emissions (Scope 1):** GHG emissions from sources that are owned or controlled by the company.
- Indirect GHG emissions (Scope 2): GHG emissions from the generation of purchased electricity, heat and steam consumed by the company.
- Indirect GHG emissions (Scope 3): GHG emissions required by the Programme that occur because of the activities of the company but occur from sources not owned or controlled by the company. Inclusion of other Scope 3 emissions sources is done on a case-by-case basis.

After liaison with the organisation, the emissions sources in Table 11 have been identified and included in the GHG emissions inventory.



Table 11: GHG emissions sources included in the inventory.

Business unit	GHG emissions source	GHG emissions level scope	Data Source	Data collection unit	Uncertainty (description)
Kāpiti Coast District Council/Access and Transport	Electricity - default	Scope 2	Invoice data via Water Outlook	kWh	Low - invoice data
Kāpiti Coast District Council/Aquatic Facilities	Electricity - default	Scope 2	Invoice data via Water Outlook	kWh	Low - meter data
Kāpiti Coast District Council/Aquatic Facilities	Natural Gas - distributed commercial [Energy]	Scope 1	Invoice data via Water Outlook	kWh	Low - meter data
Kāpiti Coast District Council/Aquatic Facilities	Waste landfilled - MSW, unique EF	Scope 3	Pool waste - Frequency of bin collection, waste audit, LFGC rate calculated	CO ₂ e	Moderate - mass calculated from bin volume, density determined by waste audit and number of removals
Kāpiti Coast District Council/General Council	Public transport - air travel domestic (average)	Scope 3	Report from AirNZ Direct Connect Portal/Travelcard transactions	pkm	Moderate to high - original list from Air NZ includes a new line with 'km travelled' each time the booking has been reissued. Lines needed to be removed manually. Not all contractor travel is included
Kāpiti Coast District Council/General Council	Accommodation	Scope 3	Inferred from flights (Air NZ report)	visitor- nights	High - inferred from flight bookings
Kāpiti Coast District Council/General Council	Public Transport - Taxi (NZ\$)	Scope 3	Finance system search	\$ (NZD)	Moderate - data source does not include taxi fares paid by staff and reimbursed by Council
Kāpiti Coast District Council/General Council	Petrol - transport, premium	Scope 1	Invoice/BP fuel card data via Water Outlook	I	Low - measured at pump
Kāpiti Coast District Council/General Council	Petrol - transport, regular	Scope 1	Invoice/BP fuel card data via Water Outlook	I	Low - measured at pump

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Business unit	GHG emissions source	GHG emissions level scope	Data Source	Data collection unit	Uncertainty (description)
Kāpiti Coast District Council/General Council	Private Car - default (petrol)	Scope 3	Staff vehicle claims - Expense claims/Finance system search	km	Low - from accounting system
Kāpiti Coast District Council/General Council	Rail travel (national) - Rail car (electric)	Scope 3	Train ticket log	pkm	High - estimated from train ticket log from second half of the year
Kāpiti Coast District Council/Leisure and Open Space	Electricity - default	Scope 2	Invoice data via Water Outlook	kWh	Low - meter data
Kāpiti Coast District Council/Leisure and Open Space	Natural Gas - distributed commercial [Energy]	Scope 1	Invoice data via Water Outlook	kWh	Low - meter data
Kāpiti Coast District Council/Operations	Electricity - default	Scope 2	Invoice data via Water Outlook	kWh	Low - meter data
Kāpiti Coast District Council/Operations	Diesel - transport [Volume]	Scope 1	Invoice/BP fuel card data via Water Outlook	l	Low - measured at pump
Kāpiti Coast District Council/Operations	Waste landfilled - MSW, unique EF	Scope 3	Invoice data via Water Outlook * emission factor * LFGC rate	kg	Low/moderate - invoice based on weighbridge data and average weight for waste delivered in car, ute or bags
Kāpiti Coast District Council/Property	Electricity - default	Scope 2	Invoice data via Water Outlook	kWh	Low - meter data
Kāpiti Coast District Council/Property	Natural Gas - distributed commercial [Energy]	Scope 1	Invoice data via Water Outlook	kWh	Low - meter data
Kāpiti Coast District Council/Property	Refrigerants	Scope 1	Contractor estimate of annual system recharges	kg	Low/moderate - details provided by service technicians

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Business	s unit		GHG emissions source	GHG emissions level scope	Data Source	Data collection unit	Uncertainty (description)
Kāpiti Council/	Coast Property	District	Waste landfilled - MSW, unique EF	Scope 3	Office waste - Invoice data via Water Outlook, bin size, waste audit, LFGC rate calculated	kg	Moderate - mass calculated from bin volume, density determined by waste audit and number of removals
Kāpiti Council/ Wastew	Coast 'Water ater Treatn	District and nent	Electricity - default	Scope 2	Invoice data via Water Outlook	kWh	Low - meter data
Kāpiti Council/ Wastew	Coast 'Water ater Treatn	District and nent	Wood - industry	Scope 1	Invoice data via Water Outlook	kg	Low - invoice data
Kāpiti Council/ Wastew	Coast 'Water ater Treatn	District and nent	Freight Road - rigid and articulated trucks (average)	Scope 3	Invoice data (two sources) via Water Outlook	tkm	Low - invoice data
Kāpiti Council/ Wastew	Coast 'Water ater Treatn	District and nent	Waste landfilled - sewage sludge, unique EF	Scope 1	Invoice and SCADA data via Water Outlook * emission factor * LFGC rate	kg	Low - invoice data based on weighbridge invoice data + lab test data.
Kāpiti Council/ Wastew	Coast 'Water ater Treatn	District and nent	Waste landfilled - screenings, unique EF	Scope 3	Invoice and SCADA data via Water Outlook * emission factor * LFGC rate	kg	Low - invoice data based on weighbridge



6.1 Other emissions – HFCs, PFCs and SF₆

We use hydrofluorocarbons (HFCs) in our operations and these have been included in the inventory.

No operations use perfluorocarbons (PFCs), Nitrogen Trifluoride (N3) nor sulphur hexafluoride (SF₆), therefore no holdings of these are reported and no emissions from these sources are included in this inventory.

6.2 Other emissions – biomass

Combustion of biomass has occurred in our operations and is included in the inventory. Wood fuel is used for sewage sludge drying.

6.3 Other emissions – deforestation

No deforestation has been undertaken by the organisation on land it owns and that is included in this inventory. Therefore, no emissions from deforestation are included in this inventory.

6.4 Pre-verified data

No pre-verified data is included within the inventory.

7 GHG emissions source exclusions

The following emissions sources have been identified and excluded from the GHG emissions inventory.

Table 12: GHG emissions sources excluded from the in	nventory
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Business unit	GHG emissions source	GHG emissions level scope	Reason for exclusion
Water and Wastewater Treatment	Wood pellet freight	Scope 3 (mandatory)	Contract for supply specifies product is responsibility of supplier until delivered
Water and Wastewater Treatment	Water treatment chemicals freight	Scope 3 (mandatory)	No specific freight charge applied on invoices. Also, volume 10 – 15 tonnes per month moved within the North Island is likely to be de minimis. The Council has no other significant regular freight.
Operations	Closed landfills - Ōtaki and Waikanae	Scope 1	Ōtaki Landfill closed 1995, Waikanae Landfill closed 2003. In line with programme emission calculation methods, any emissions that are occurring from waste deposited prior to the inventory period would be considered not to have emissions as the programme uses a calculation approach whereby all emissions are considered to have occurred at time of disposal.
Operations	Partly closed landfill - Otaihanga	Scope 1	Closed to the public in 2008. Sludge and screening from wastewater treatment plants are sent to Silverstream landfill since January 2016.
Operations	Freight of office and public litter bin waste from Otaihanga transfer station to	Scope 3 (mandatory)	The Council's responsibility for this waste in terms of freight ends at the transfer station.

Business unit	GHG emissions source	GHG emissions level scope	Reason for exclusion
	Levin and Bonny Glen Landfills		
General Council	Capital projects embodied carbon	Scope 3 (one time, additional)	Council will seek to measure embodied carbon for future projects of significant scale.
General Council	Public transport - air travel domestic (average)	Scope 3 (mandatory)	Some (irregular) contractor air travel is not separately recorded but included in a general invoice sent by the contractor. Air travel cannot be extracted. Volume of contractor air travel is estimated as low. Regular air travel by contractors is booked by KCDC and included.
Production and distribution of fuel	Fuel	Scope 3 (additional)	Only Scope 1 emissions are included

8 Data collection and uncertainties

Table 11 provides an overview of how data were collected for each GHG emissions source, the source of the data and an explanation of any uncertainties or assumptions made. Estimated numerical uncertainties are reported with the emissions calculations and results.

All data was calculated using E-Manage and GHG emissions factors as provided by the Programme (see Appendix 1 - data summary.xls).

A calculation methodology has been used for quantifying the GHG emissions inventory using emissions source activity data multiplied by GHG emissions or removal factors.

A full description of all background calculations, documentation and main evidence is contained in the document 'GHG Emissions Calculation Methodology KCDC FY18_Final.xls' which is provided as an appendix to this report.

9 GHG emissions calculations and results

GHG emissions for the organisation for this measurement period are provided in Table 1 where they are stated by greenhouse gas, by scope, by business unit and as total emissions.

The majority of GHG emissions are Scope 2 (46%) and Scope 1 (39%) emissions. The Scope 2 emissions arise from the use of electricity. The Scope 1 emissions are mainly due to sewage sludge and waste disposed in landfills, as well as the combustion of petrol, diesel and natural gas.

Figure 3 shows the main contribution by business unit comes from Water and Wastewater Treatment (electricity and sludge), Operations (operational/office waste set to landfill and diesel) and Aquatic facilities (natural gas and electricity).

Figure 4 shows that electricity (46%) was the Council's largest emissions source in 2017-18, followed by diesel, waste and sludge sent to landfill and natural gas combustion, which make up together another 47% of the emission.







Figure 3: GHG emissions (tonnes CO₂e) by business activity.



Figure 4: GHG emissions sources by source.

The inventory report and any GHG assertions are expected to be verified by a Programme-approved, third-party verifier. The level of assurance is reported in a separate Assurance Statement provided to the directors of the certified entity.

10 GHG emissions reductions and removals enhancement

GHG emissions for the organisation for the current reporting period are detailed in Table 1.

Figure 5 shows the changes in Scope 1, Scope 2 and Scope 3 emissions over time. There have been no significant changes between 2017/18 and 2016/17.

Figure 6 shows that the main emission source is electricity, followed by diesel, waste and sludge sent to landfill.

Figure 7 shows that the business unit 'Water and Wastewater Treatment. WWT has the highest impact, closely followed by Operations.

Changes in previous years in Figure 7 are described below:

In 2009-10 and 2010-11, pumping station assets were divided between the units 'Water', Wastewater' and 'Stormwater', while treatment plants were part divided between of the 'Water' and 'Wastewater' units. From 2011-12 onwards, these were reorganised to align more closely with how these assets are managed, namely all water, wastewater and stormwater pumping stations were allocated to the 'Operations' reporting unit, and all treatment plants and other water assets such as bores and reservoirs were allocated to the new 'Water and Wastewater Treatment' reporting unit. Hence the reporting units 'Water', 'Wastewater' and 'Stormwater' are now unused.

A second change implemented from 2012-13 was the formation of the 'Aquatic Facilities' reporting unit, which inherited swimming pool assets from 'Leisure and Open Space'. This reflected a management change that occurred at that time.

In January 2016 sludge was diverted to a landfill with landfill gas capture. This resulted in significantly lower Scope 1 emissions 2015-16 and 2016-17.

The management and reduction plan has not changed since certification.

The organisation will have an updated management plan in place for managing and reducing emissions in the future in order to maintain Programme recertification.







Figure 6: Comparison of GHG operational emissions by emissions sources between the reporting periods.



Figure 7: Comparison of emissions by business unit between the reporting periods.

11 Liabilities

11.1 GHG stocks held⁴

HFCs, PFCs and SF₆ represent GHGs with high global warming potentials. Their accidental release could result in a large increase in emissions for that year, and therefore the stock holdings are reported under the Programme (Table 13).

GHG stocks have been reported in this inventory and added into the GHG Stock Liability questionnaire. Emissions and sequestration associated with council-owned forests is reported in this inventory but not included in the organisational total. Emissions from losses of refrigerant are included in the organisational total. Potential liabilities arising from the amount of refrigerants held in air conditioning and heating units are reported in this inventory but not included not included in the organisational total.

Busines	s Unit	Source	Units	Amount held - start of reporting period	Amount held - end of reporting period	Potential Liability tCO ₂ e
Kapiti District (Coast Council	HCFC-22 (R-22, Genetron 22 or Freon 22)	kilograms	11.20	10.00	18.10
Kapiti District (Coast Council	HFC-32	kilograms	3.60	3.60	2.43
Kapiti District (Coast Council	R-401A	kilograms	0.00	0.00	0.00
Kapiti District (Coast Council	R-410A	kilograms	229.90	231.10	482.54

			1.
Table 13: HFCs,	PECs and SE	6 GHG emissions	and liabilities.

 $^{^{\}rm 4}$ HFC stock liabilities for systems under 3 kg can be excluded.



11.2 Land-use change

Organisations that own land subject to land-use change may achieve sequestration of carbon dioxide through a change in the carbon stock on that land. Where a sequestration is claimed, then this also represents a liability in future years should fire, flood or other management activities release the stored carbon.

Land-use change has been included in this inventory. In 2017-18 there has been only one change in land use of council land. Two hectares of pasture were planted in native forest in the Maungakotukutuku reserve, called 'Dam land' in the inventory.

12 Purchased reductions

Purchased reductions could include certified "green" electricity, verified offsets or other carbon-neutral-certified services. Organisations may choose to voluntarily purchase carbon credits (or offsets) or green electricity that meets the eligibility criteria set by a regulatory authority. The reported gross emissions may not be reduced through the purchase of offsets or green tariff electricity.

Purchased emission reductions have not been included in this inventory.

Certified green electricity has not been included in this inventory.

We generate on-site renewable electricity, and this is included in the inventory. The Council possesses the following on-site electricity generation systems:

2.0 kW solar photovoltaic system located at Ōtaki Library and Service Centre, commissioned in November 2011

32.0 kWp solar photovoltaic system located at Paraparaumu Wastewater Treatment Plant, commissioned in June 2015

5.1 kWp solar photovoltaic system located at 2 Ake Ake Place, Ōtaki, commissioned in December 2013

3.8 kWp wind turbine located at 2 Ake Ake Place, Ōtaki, commissioned in December 2013

1.2 kWp solar photovoltaic system at Paekakariki reservoir (for telemetry)

0.56 kWp solar photovoltaic system at Hautere reservoir (for telemetry)

0.7 kWp solar photovoltaic system at Otaihanga reservoir (3 separate systems for telemetry, flow meter, wide area network radios)

0.2 kWp solar photovoltaic system at Ngarara bush, Tini bush wetland monitoring sites and Upper Muaupoko stream site (for telemetry)

13 Double counting / double offsetting

Double counting/offsetting refers to situations where:

- Parts of the organisation have been prior offset.
- The same emissions sources have been reported (and offset) in both organisation and product.
- Emissions have been included and potentially offset in the GHG emissions inventories of two different organisations, e.g. a company and one of its suppliers/contractors. This is particularly relevant to indirect (Scope 2 and 3) emissions sources.
- The organisation generates renewable electricity, uses or exports the electricity and claims the carbon benefits.

• Emissions reductions are counted as removals in an organisation's GHG emissions inventory and are counted or used as offsets/carbon credits by another organisation.

Double counting / double offsetting has not been included in this inventory.

14 References

International Organization for Standardization, 2006. ISO14064-1:2006. Greenhouse gases – Part 1: Specification with guidance at the organisation level for quantification and reporting of greenhouse gas GHG emissions and removals. ISO: Geneva, Switzerland.

World Resources Institute and World Business Council for Sustainable Development, 2004 (revised). The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard. WBCSD: Geneva, Switzerland.

Appendix 1: GHG emissions data summary

More GHG emissions data is available on the accompanying spreadsheet(s) to this report:

Energy Summary per BU_FY18.xlsx, GHG_emissions_calculation_methodology_KCDC_FY18_Final.xlsx