



GREENHOUSE GAS EMISSIONS INVENTORY REPORT

Toitū carbonreduce and Toitū carbonzero programme



Kāpiti Coast District Council

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Dated: 28 February 2020

For the period: 01 July 2018 to 30 June 2019

Base year: 01 July 2009 to 30 June 2010

Verification status: Reasonable

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GREENHOUSE GAS EMISSIONS INVENTORY SUMMARY

Table 1: GHG emissions data summary.

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Scope 1	10,670.63	9,561.83	6,868.56	4,459.15	4,409.71	5,120.91	3,161.66	1,190.31	1,176.32	1,264.43
Scope 2	1,776.95	1,469.79	1,968.12	1,802.13	1,584.30	1,487.10	1,689.83	1,420.09	1,395.56	1,119.40
Scope 3 Mandatory	50.01	54.93	441.85	347.74	458.24	507.54	565.65	500.18	443.15	480.47
Scope 3 Additional	0.23	0.23	0.84	0.84	0.70	1.28	0.88	1.65	1.55	2.36
Scope 3 One time	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
Total gross emissions	12,497.82	11,086.78	9,279.37	6,609.86	6,452.94	7,116.84	5,418.02	3,112.23	3,016.57	2,867.66
Certified green electricity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased emission reductions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net GHG emissions (all scopes)	12,497.82	11,086.78	9,279.37	6,609.86	6,452.94	7,116.84	5,418.02	3,112.23	3,016.57	2,867.66
Total gross GHG emissions per Ratepayer	0.52	0.46	0.38	0.27	0.26	0.29	0.22	0.13	0.12	0.11
Total mandatory GHG emissions per Ratepayer	0.52	0.46	0.38	0.27	0.26	0.29	0.22	0.13	0.12	0.11
Total gross GHG emissions per Turnover/rev enue (\$Millions)	222.78	201.14	149.84	99.73	91.66	104.52	77.40	42.72	35.96	34.83

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Total mandatory GHG emissions per Turnover/revenue (\$Millions)	222.77	201.14	149.82	99.71	91.65	104.50	77.39	42.70	35.94	34.79

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

Table 2: Gross organisation GHG emissions by scope for current measurement year.

Indicator	tCO ₂ e
Scope 1	
Other	5.99
Other fuels	434.35
Transport fuels	480.62
Waste	343.47
Scope 2	
Electricity	1,119.40
Scope 3	
Freight	23.32
Passenger vehicles - default age	0.76
Scope 3 Additional	2.36
Scope 3 One time	1.00
Transport - other	22.01
Waste	434.37
Total	2,867.66

Table 3: GHG emissions inventory summary by scope and business unit.

Component gas	Scope 1	Scope 2	Scope 3	Total	Removals	After removals
CH ₄	7.65	50.30	0.06	58.00	0.00	58.00
CO ₂	1,233.20	1,068.07	483.12	2,784.40	0.00	2,784.40
HFCs	0.00	0.00	0.00	0.00	0.00	0.00
N ₂ O	23.58	1.03	0.65	25.26	0.00	25.26
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	1,264.43	1,119.40	483.83	2,867.66	0.00	2,867.66

Table 4: Mobile and stationary combustion of biomass.

Biomass	Quantity	Tonnes Biogenic CO ₂
Wood industry (kg)	907,600.00	910.32

Table 5: Deforestation of two hectares or more.

Source	Mass	tCO ₂ e
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-410A	kilograms	231.10	482.54

Table 7: Land-use liabilities.

Type of sequestration	Liability tCO ₂ e
Contingent liability (carbon sequestered this reporting period)	312.00
Potential sequestration liability (total carbon stock)	23,578.00

Table 8: Renewable electricity generation on-site.

Renewable generation on-site	kWh generated	tCO ₂ e avoided
No activity recorded	n/a	n/a

Table 9: Purchased emissions reductions.

Type of emission reductions purchased	Amount	tCO ₂ e
Certified green electricity (tCO ₂ e)	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 Removals*³. 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 Toitū carbonreduce programme.

3 ORGANISATION DESCRIPTION

Kāpiti Coast District Council is the territorial authority for its area. It employed 323 full time equivalent staff in 2018/19 and is responsible for water and wastewater, local roads (including streetlighting), stormwater management, parks, aquatic facilities, libraries, other community facilities, and performing statutory duties such as regulatory compliance, animal management and dealing with building and resource consent applications. Council influences the development of the district through its democratic and strategic planning functions. Council has embedded 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 Toitū carbonreduce and the Toitū 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*.

ORGANIZATION STRUCTURE

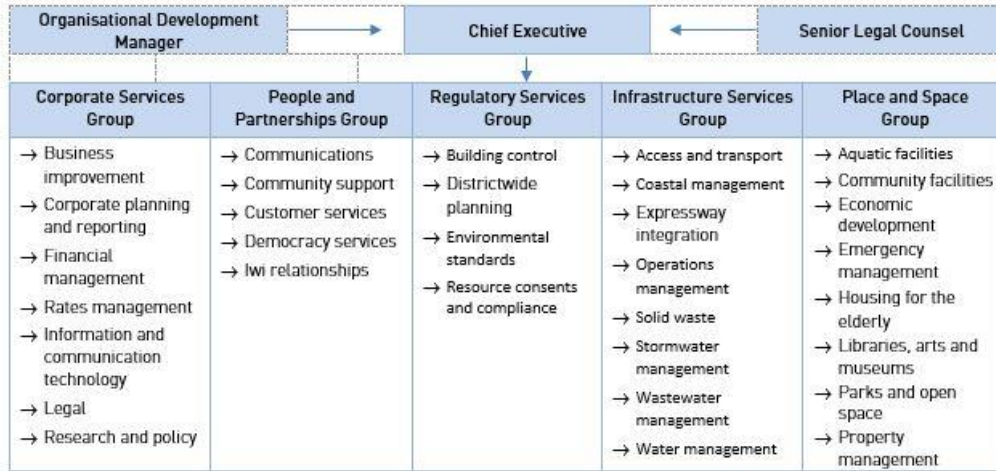


Figure 1: Organisational structure.

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

Reporting Unit	Description
Water and Wastewater Treatment	Purpose: Water supply and treatment, treatment and disposal of sewage, management of all associated assets. Contact: Dave Bassett

Reporting Unit	Description
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
Property	Purpose: Manages the majority of council-owned buildings including offices, libraries and community halls. Contact: Crispin Mylne
Leisure and Open Space	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	Purpose: 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: Jing Zhou

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 ISO 14064-1:2006 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 of the 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 as a consequence 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 - Air Chathams started an online record part way through 2018/19, prior to that information was extracted from invoices but wasn't always clear. Air New Zealand data has improved, they now make it much clearer on their transactions spreadsheet when additional line items are flight changes etc and not additional flights. There is a risk that some contractor/consultant air travel may be booked privately and reimbursed later as expenses.

Business unit	GHG emissions source	GHG emissions level scope	Data Source	Data collection unit	Uncertainty (description)
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 (but that is picked up under s'taff travel reimbursements' as private car use)
Kāpiti Coast District Council/General Council	Petrol - transport, premium	Scope 1	Invoice/BP fuel card data via Water Outlook	l	Low - measured at pump
Kāpiti Coast District Council/General Council	Petrol - transport, regular	Scope 1	Invoice/BP fuel card data via Water Outlook	l	Low - measured at pump
Kāpiti Coast District Council/General Council	Private Car - default (petrol)	Scope 3	Staff vehicle claims - Expense claims/Finance system search	km	Low to moderate - from accounting system, but data entry is not always clear what is a travel reimbursement, what is a taxi fare reimbursement and what is a parking reimbursement, so probably overstated.
Kāpiti Coast District Council/General Council	Rail travel (national) - Rail car (electric)	Scope 3	Train ticket log	pkm	Low to moderate - paper train ticket log in first half year was upgraded in late January 2019 to spreadsheet record of all tickets distributed and used.
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

Business unit	GHG emissions source	GHG emissions level scope	Data Source	Data collection unit	Uncertainty (description)
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
Kāpiti Coast District Council/Property	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 Coast District Council/Water and Wastewater Treatment	Electricity - default	Scope 2	Invoice data via Water Outlook	kWh	Low - meter data

Business unit	GHG emissions source	GHG emissions level scope	Data Source	Data collection unit	Uncertainty (description)
Kāpiti Coast District Council/Water and Wastewater Treatment	Wood - industry	Scope 1	Invoice data via Water Outlook	kg	Low - invoice data
Kāpiti Coast District Council/Water and Wastewater Treatment	Freight Road - rigid and articulated trucks (average)	Scope 3	Invoice data (two sources) via Water Outlook	tkm	Low - invoice data
Kāpiti Coast District Council/Water and Wastewater Treatment	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 Coast District Council/Water and Wastewater Treatment	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 pellet 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

Emissions sources in Table 12 have been identified and excluded from the GHG emissions inventory.

Table 12: GHG emissions sources excluded from the inventory

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.

Business unit	GHG emissions source	GHG emissions level scope	Reason for exclusion
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 Levin and Bonny Glen Landfills	Scope 3 (mandatory)	The Council's responsibility for this waste in terms of freight ends at the transfer station.
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 Toitū emange 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 2018-19_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 1 (44%) and Scope 2 (39%) emissions. 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. The Scope 2 emissions arise from the use of electricity.

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

Figure 4 shows that electricity (39%) was the Council's largest emissions source in 2018-19, followed by waste sent to landfill (14.7%), natural gas combustion (14.7%), diesel (13.5%) and sludge sent to landfill (12%) which, together, make up another 54.9% of total emissions.

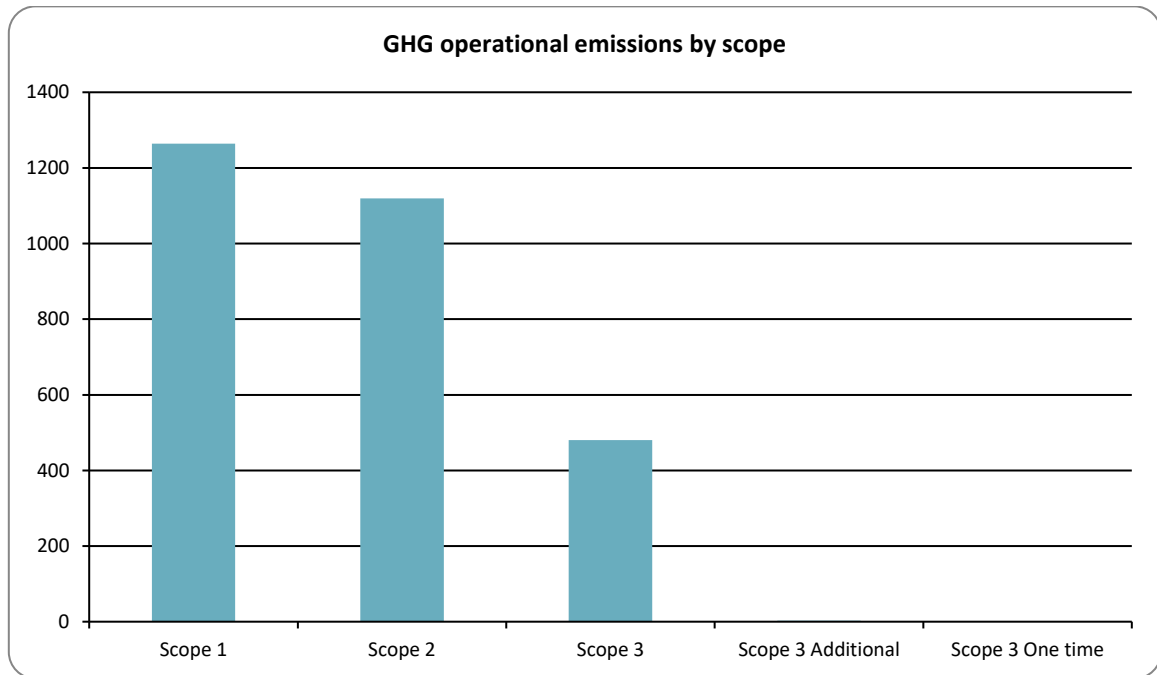


Figure 2: GHG emissions (tonnes CO₂e) by scope

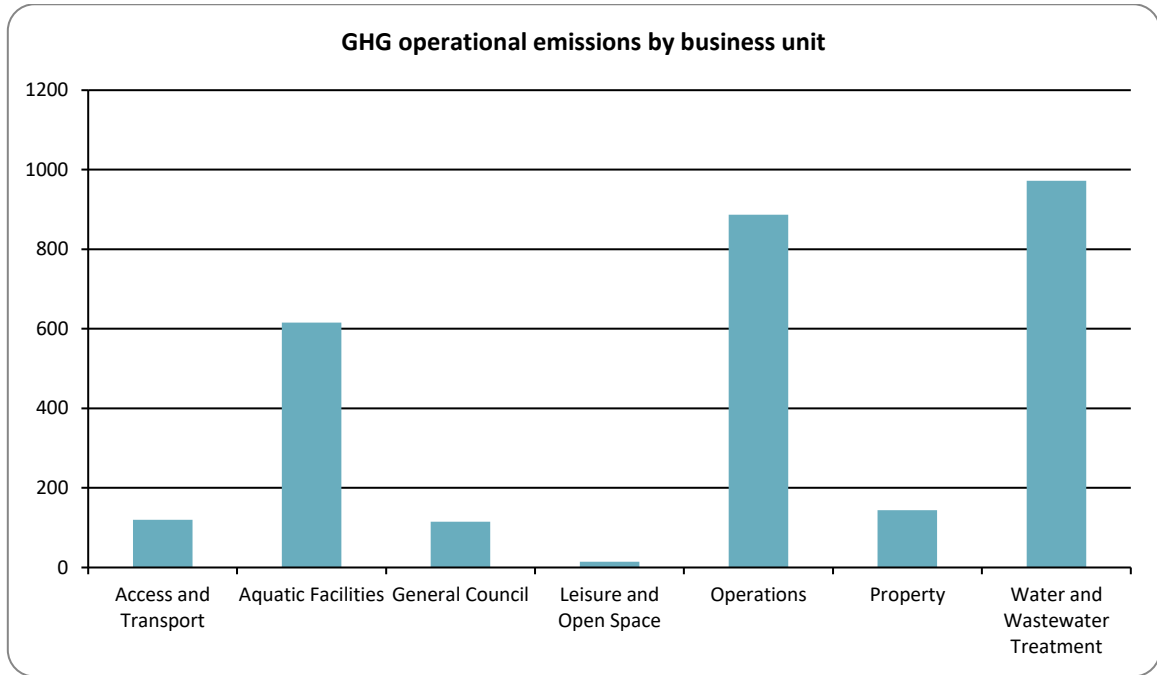


Figure 3: GHG emissions (tonnes CO₂e) by business activity.

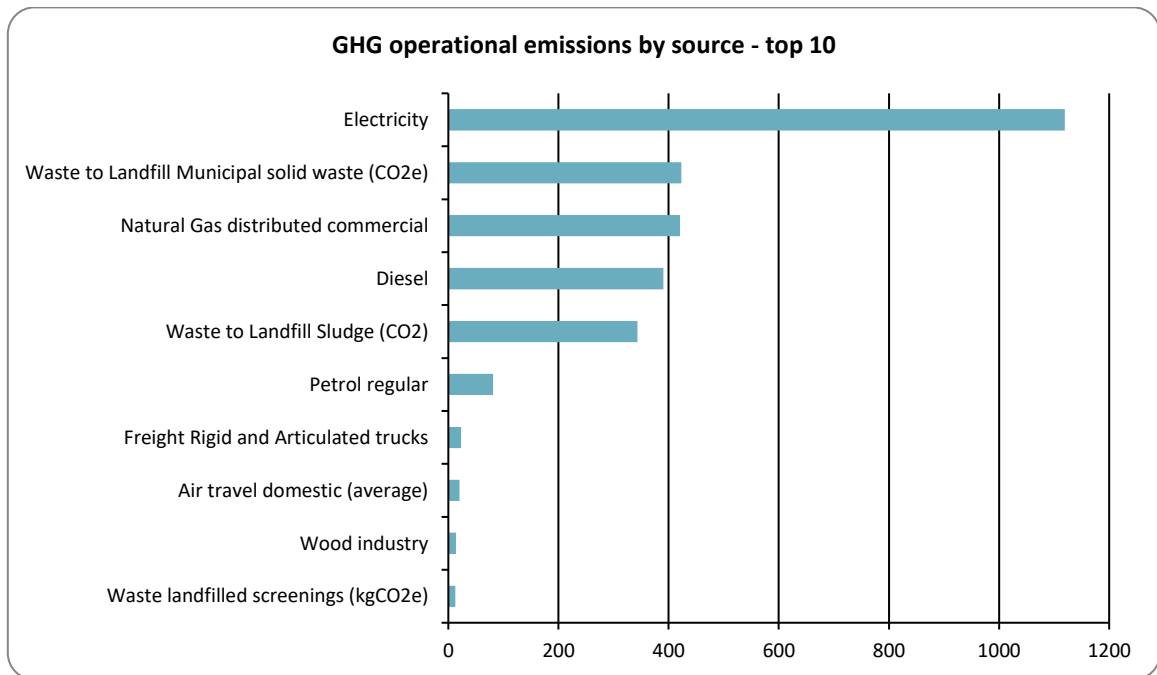


Figure 4: GHG emissions sources by source.

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 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 has been a modest reduction in Scope 2 emissions, due to the combined effects of reduced electricity use for streetlighting (as a result of the LED streetlight installation project) and the improvement in the grid-factor for calculating the emissions impact of electricity use. This latter is because the national electricity supply has increased its proportion of renewably generated electricity for 2018/19 compared to 2017/18.

Figure 6 confirms that the main emission source in 2018/19 is electricity, because there has been far less reduction in electricity use (and its associated emissions impact) over the past 9 years than in the other main sources.

Figure 7 shows that the business unit 'Water and Wastewater Treatment' (W&WT) had the highest impact in 2018/19, 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 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.

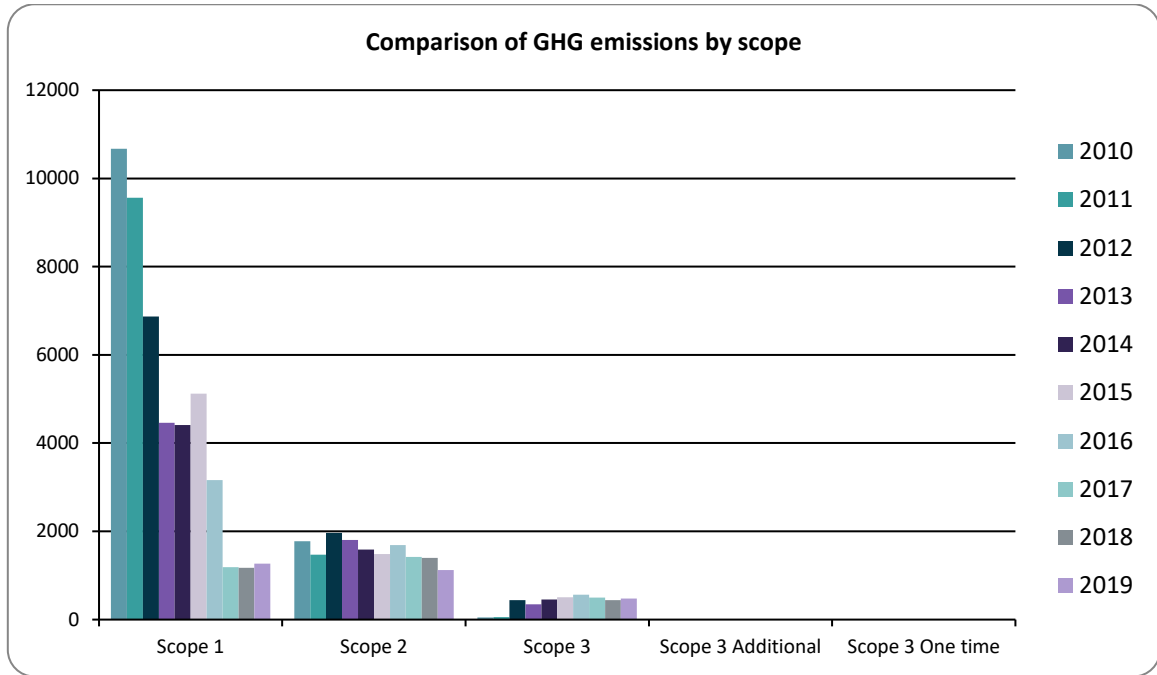


Figure 5: Comparison of GHG operational emissions by scope between the reporting periods.

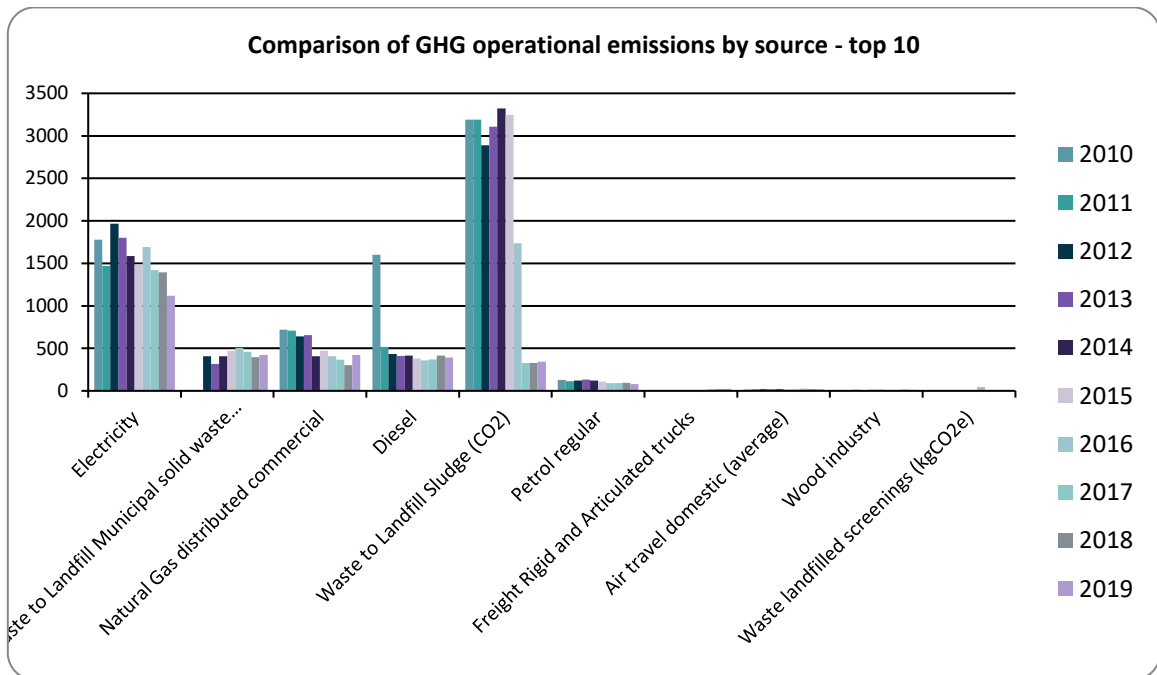


Figure 6: Comparison of GHG operational emissions by emissions sources between the reporting periods.

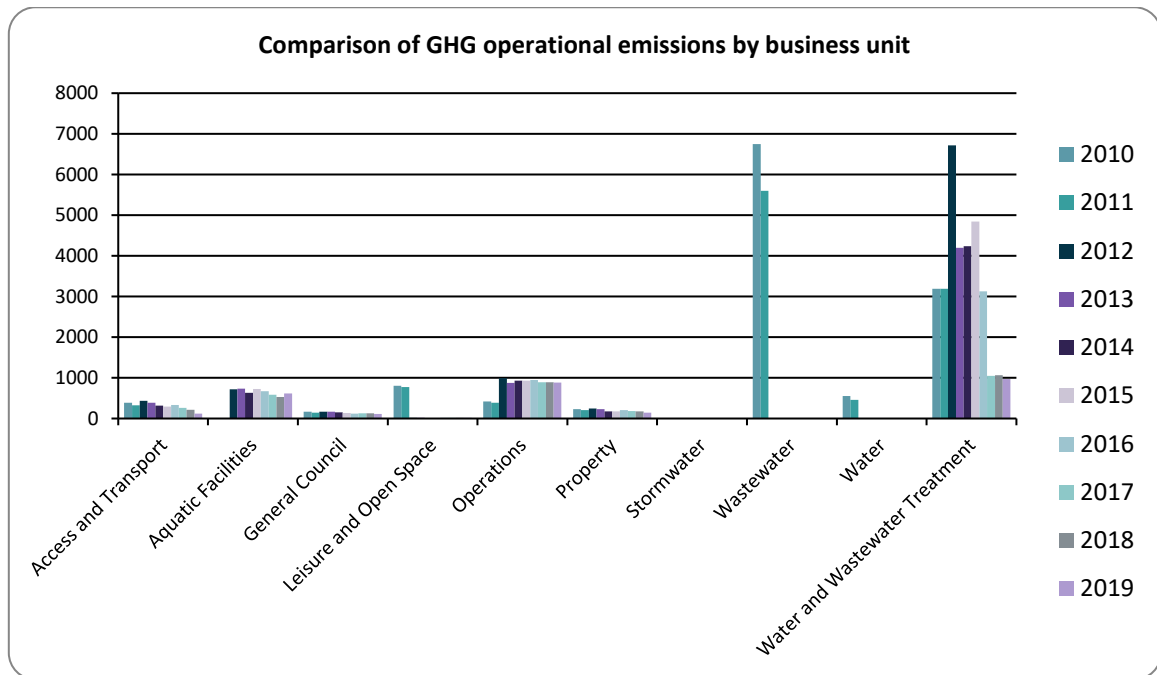


Figure 7: Comparison of emissions by business unit between the reporting periods.

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. Any 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, if there are any. Potential liabilities arising from the amount of refrigerants held in air conditioning and heating units are reported in this inventory but not included in the organisational total.

Table 13: HFCs, PFCs and SF₆ GHG emissions and liabilities.

Business Unit	Source	Units	Amount held - start of reporting period	Amount held - end of reporting period	Potential Liability tCO ₂ e
Kapiti Coast District Council	HCFC-22 (R-22, Genetron 22 or Freon 22)	kilograms	10	10	18.1
Kapiti Coast District Council	HFC-32	kilograms	3.60	3.60	2.43

⁴ HFC stock liabilities for systems under 3 kg can be excluded.

Business Unit	Source	Units	Amount held - start of reporting period	Amount held - end of reporting period	Potential Liability tCO ₂ e
Kapiti Coast District Council	R-410A	kilograms	231.10	231.10	482.54

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 2018-19 there has been only one change in land use of council land. 1.4 hectares of pasture were planted in native forest in the Maungakotukutuku reserve, called 'Dam land' in the inventory (Note: the 2ha of planting in this reserve reported in 2017/18 was incorrect, the area was only 1.4ha and it was [planted in July 2018 not June 2018 and so is counted in the 2018/19 year). The forest worksheet in the 'GHG data and emissions calcs 2018-19 Working file' has been updated accordingly.

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. ISO 14064-1:2006. 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.

15 APPENDIX 1: GHG EMISSIONS DATA SUMMARY

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

Energy Summary per BU (2018-19).xlsx, GHG data and emissions calcs - 2018-19 Working file (FINAL - 28 Feb 2020).xlsx