Department of Climate Change, Energy, the Environment and Water

Greenhouse Gas Reporting Template

May 2025


# Greenhouse Gas Reporting Template

This Greenhouse Gas Emissions Reporting Template is designed for use by NSW Government entities to report their scope 1 and scope 2 greenhouse gas (GHG) emissions. The template is associated with the NSW Government Greenhouse Gas Emissions Accounting and Reporting Guidelines to ensure consistency and transparency in emissions reporting across all NSW Government entities. Entities must include the content of this template as part of their climate-related disclosures under the NSW Treasury Policy and Guidelines – Annual Reporting Requirements TPG24-23 as well as for reporting under [Net Zero Government Operations Policy](https://www.energy.nsw.gov.au/nsw-plans-and-progress/regulation-and-policy/sustainability-government/net-zero-government#:~:text=The%20Net%20Zero%20Government%20Operations%20Policy%20encourages%20NSW%20Government%20agencies,effective%20action%20on%20climate%20change.). Entities can either use this template, or reproduce this template in an alternative format, such as excel, however this must include all content included within this template. If an entity undertakes annual reporting on a calendar year basis, users of the template can replace the term financial year with calendar year.

## Organisational information

|  |  |
| --- | --- |
| Entity name | *[Entity name]* |
| Agencies and divisions  | *[Agencies and divisions included within the entities reporting boundary]* |
| Reporting period  | E.g., FY *[insert Financial Year]* – from 1 July *[insert year]* to 30 June *[insert year]* or Calendar Year *[insert Calendar Year]* – from 1 Jan *[insert year]* to 31 Dec *[insert year]* |

## Emissions boundary

List emission source categories that are included in the emissions boundary and either quantified, non-quantified, and sources that are excluded. Refer to the NSW Government Greenhouse Gas Emissions Accounting and Reporting Guidelines for definitions and further guidance. Where partial data sets for emission source categories have been adopted, provide commentary in the table below of the estimated percentage of emission source category that is quantified, estimated or non-quantified.

|  |  |  |
| --- | --- | --- |
| **Included in emissions boundary** | **Included in emissions boundary** | **Excluded from boundary** |
| **Quantified** | **Non-quantified**  | **Outside boundary or not relevant** |
| *[List all quantified emission source categories e.g.:** S*tationary energy*
* *Vehicle fuels*
* *Electricity*
* *Refrigerants*
* *Wastewater fugitive emissions*
* *Water reservoir fugitive emissions*
* *Enteric fermentation in ruminants*
* *Othe*r]
 | *[List all relevant non-quantified emission source categories]* | *[List any excluded emission source categories]* |

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| Justification for non-quantification or exclusions  |
| *[Provide justification for non-quantified or excluded emissions. Including materiality thresholds adopted]* |

## Emission calculation methodologies/guidance and emission factors

Provide calculation methodology and source of emission factors adopted.

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| Calculation methodology/guidance adopted  |
| Select relevant methodology adopted. More than one box can be selected. [ ]  NSW Government Greenhouse Gas Accounting and Reporting Guidelines (GHG Protocol)[ ]  National Greenhouse Gas and Energy Reporting Scheme (NGERS)[ ]  Other *[Description of methodology adopted]* |
| Further commentary on the different methodologies under NGERS or the use of a combination (optional) |
| *[Provide further commentary]* |
| Source of emission factors  |
| *[List source of emission factors used* ***–*** *e.g., National Greenhouse Accounts (NGA) Factors, National Greenhouse and Energy Reporting Scheme (NGERS) etc]* |

## Emissions reporting

Provide a summary of emissions by the following categories. Refer to the NSW Government Greenhouse Gas Emissions Accounting and Reporting Guidelines for guidance on the identification, measurement of emission sources.

Where entities have retired carbon offsets, these can be included in the table below and deducted from the gross emissions to inform the entities net GHG emissions.

|  |  |
| --- | --- |
| Emissions category  | Reporting period emissions (tCO2-e) |
| **Scope 1 emissions** |
| **Stationary energy combustion** |
|  Natural gas | *[Emissions in tCO2e]* |
|  Diesel  | *[Emissions in tCO2e]* |
|  LPG | *[Emissions in tCO2e]* |
| **Vehicle fuels (including mobile plant and equipment)** |
|  Diesel  | *[Emissions in tCO2e]* |
|  Petrol | *[Emissions in tCO2e]* |
|  LPG | *[Emissions in tCO2e]* |
| **Other emission sources (where deemed relevant and material)** |
|  Refrigerants (stationery and vehicles) | *[Emissions in tCO2e]* |
|  Wastewater treatment (fugitive emissions)  | *[Emissions in tCO2e]* |
|  Land use, land use change and forestry (LULUCF) | *[Emissions in tCO2e]* |
|  Other (add rows as needed)  | *[Emissions in tCO2e]* |
| Total Scope 1 Emissions | *[Emissions in tCO2e]* |
| **Scope 2 emissions (Location based)** |
| Purchased Electricity (e.g, assets, electric vehicles)  | *[Emissions in tCO2e]* |
| Other (add rows as needed) | *[Emissions in tCO2e]* |
| Total scope 2 emissions (Location based) | *[Emissions in tCO2e]* |
| **Absolute gross scope 1, Scope 2 emissions** | *[Emissions in tCO2e]* |
| Carbon offsets (if applicable) | *[Emissions in tCO2e]* |
| **Net total GHG emissions (Scope 1, Scope 2 less offsets)** | *[Emissions in tCO2e]* |

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| Commentary on emissions data and results (optional) |
| *[Include commentary on completeness, consistency, transparency and accuracy of emissions data and results provided in the tables above such as data availability gaps, estimations methodology etc. Outline how you intend to improve completeness and accuracy in the future]* |

**Comparison to previous years and base year**

Provide breakdown of previous reporting year summary. For entities measuring and reporting emissions data for the first time in FY25 the base year will be FY25 and there will be no previous reporting period.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Base year ((FY [*insert year*] | Previous reporting period (FY [*insert year*]) | This reporting period (FY [*insert year*]) | Percentage change from base year to current reporting period (%) |
| Total scope 1  | *[Emissions in tCO2e]* | *[Emissions in tCO2e]* | *[Emissions in tCO2e]* | *[%]* |
| Total scope 2  | *[Emissions in tCO2e]* | *[Emissions in tCO2e]* | *[Emissions in tCO2e]* | *[%]* |
| **Absolute gross scope 1, scope 2 emissions** | ***[Emissions in tCO2e]*** | ***[Emissions in tCO2e]*** | ***[Emissions in tCO2e]*** | ***[%]*** |
| Carbon offsets (if applicable) | *[Emissions in tCO2e]* | *[Emissions in tCO2e]* | *[Emissions in tCO2e]* | *[%]* |
| **Net total GHG emissions (Scope 1, Scope 2 less offsets)** | ***[Emissions in tCO2e]*** | ***[Emissions in tCO2e]*** | ***[Emissions in tCO2e]*** | ***[%]*** |

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| Commentary on comparison to previous reporting period (optional)  |
| *[Include any commentary in relation to explanation of significant changes from previous reporting periods – e.g., MOG changes, improvement in accuracy/ completeness of data].*  |

## Optional reporting

The following section is optional for entities collating additional data and wanting to disclosure this withing their annual reporting.

### Market-based approach

Provide a summary of emissions by the following categories when choosing to consider a market-based approach.

|  |  |  |  |
| --- | --- | --- | --- |
| Indicator | Electric energy (MWh) | Emission factor | Reporting period emissions (tCO2e) |
| Behind the meter consumption of electricity generated (optional) | *[Energy in MWh]* |  | *[Emissions in tCO2e]* |
| **Total non-grid electricity** | ***[Energy in MWh]*** |  | ***[Emissions in tCO2e]*** |
| LRET electricity | *[Energy in MWh]* |  | *[Emissions in tCO2e]* |
| LGC surrendered minus generated (net) (including GreenPower and PPAs) | *[Energy in MWh]* |  | *[Emissions in tCO2e]* |
| I-RECS[[1]](#footnote-2) | *[Energy in MWh]* |  | *[Emissions in tCO2e]* |
| Residual purchased electricity | *[Energy in MWh]* |  | *[Emissions in tCO2e]* |
| **Total grid electricity**  | ***[Energy in MWh]*** |  | ***[Emissions in tCO2e]*** |
| **Total electricity (grid + non grid)** | ***[Energy in MWh]*** | *-* | ***[Emissions in tCO2e]*** |
| **Absolute gross total scope 1, scope 2 emissions (including all sources)** | ***-*** | ***-*** | ***[Emissions in tCO2e]*** |
| Carbon offsets (if applicable) | *-* | *-* | *[Emissions in tCO2e]* |
| **Net total GHG emissions (scope 1, scope 2 less offsets)** | ***-*** | ***-*** | ***[Emissions in tCO2e]*** |

### Scope 3 emissions

Disclose any additional significant emission sources beyond emission sources defined as scope 1 & 2. Provide a summary of these emission sources in the below table.

|  |  |  |  |
| --- | --- | --- | --- |
| Emissions category  | Unit | Reporting period emissions | Previous reporting period emissions |
| *[insert]* | tCO2e | *[Emissions in tCO2e]* | *[Emissions in tCO2e]* |
| *[insert]* | tCO2e | *[Emissions in tCO2e]* | *[Emissions in tCO2e]* |
| *[insert]* | tCO2e | *[Emissions in tCO2e]* | *[Emissions in tCO2e]* |
| *[insert]* | tCO2e | *[Emissions in tCO2e]* | *[Emissions in tCO2e]* |
| *Gross total emissions*  | tCO2e | *[Emissions in tCO2e]* | *[Emissions in tCO2e]* |

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| Reason for inclusion  |
| *[Outline reason for inclusion e.g., significant emission source which can be influenced by the entity]* |

### Carbon offsets

Disclose retired or purchased eligible carbon credits obtained during the reporting period. Provide a summary in the below table.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Nature or technology based | Carbon reduction or removal | Unit | Reporting period quantity | Percentage of total offsets |
| e.g. nature-based | e.g. removal | tCO2e | *[Offsets in tCO2e]* | *[%]* |
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| Notes on use of carbon offsets  |
| *[Outline reason for use of carbon offsets e.g., to meet entity net emissions targets set by the entity]* |

## GHG emissions metrics and targets

The following sections correspond to additional commentary required for GHG metrics and targets outlined in TPG24-33 Reporting framework for first year climate-related financial disclosures. The corresponding MT from TPG24-33 is noted in the heading of each table.

### Entities with GHG emission metrics and targets

Entities who have developed additional GHG metrics provide the following information

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| GHG metrics – MT5 |
| *[a. How the metric is defined.]**[b. Whether the metric is an absolute measure, a measure expressed in relation to another metric or qualitative measure, such as a red, amber, green (RAG) status.]**[c. Whether the metric is validated by a third party and if so which party.]**[d. The method used to calculate the metric and the inputs to the calculation, including the limitations of the method used and the significant assumptions made.]* |

Entities with GHG targets provide the following information.

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| GHG targets – MT6 (a-h) & MT9 (i-l) |
| *[Provide the following details:**[a. The metric used to set the target and to monitor progress towards reaching the target.]**[b. The objective of the target (mitigation, adaptation, or conformance with science-based initiatives).]**[c. The specific quantitative or qualitative target the entity has set or is required to meet.]**[d. The part of the entity to which the target applies (for example, whether the target applies to the entity in its entirety or only a part of the entity, such as a specific business unit or specific geographical region).]**[e. The period over which the target applies.]**[f. The base period from which progress is measured.]**[g. Any milestones and interim targets.]**[h. If the target is quantitative, whether it is an absolute target or an intensity target.]**[i. Which GHGs are covered by the target.]**[j. Whether scope 1 or scope 2 GHG emissions are covered by the target.]**[k. Whether the target is a gross GHG emissions target. If the entity discloses a net GHG emissions target, the entity is also required to separately disclose its associated gross GHG emissions target.]**[l. How the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target.]* |

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| Approach to setting, reviewing and monitoring progress – MT7 |
| *[Provide the following details:**[a. Whether the target and methodology for setting the target has been validated by a third party.]**[b. The entity’s processes for reviewing the target.]**[c. The metrics used to monitor progress towards reaching the target.]**[d. Any revisions to the target and an explanation for those revisions.]* |

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| Performance against GHG targets – MT8 |
| *[Provide details about performance against each GHG target and an analysis of trends or changes in the entity’s performance.]* |

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| Planned use of carbon offsets – MT9 cont. |
| *[Outline planned use of carbon offsets to meet GHG emissions targets including:].**[a. the extent to which, and how, achieving any net GHG emissions target relies on the use of carbon credits.]**[b. which third-party scheme(s) will verify or certify the carbon credits.]**[c. the type of carbon credit, including whether the underlying offset will be nature-based or based on technological carbon removals, and whether the underlying offset is achieved through carbon reduction or removal.]**[d. any other factors necessary for users of general-purpose financial reports to understand the credibility and integrity of the carbon credits the entity plans to use (for example, assumptions regarding the permanence of the carbon offset).* |

### Entities without GHG emissions targets

Entities who have not established GHG emissions targets provide the following information

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| Efforts to contribute to contributing to NSW Government’s net zero emissions target under the *Climate Change Act 2023* |
| *[Outline efforts in contributing to NSW Government’s net zero emission targets under the Climate Change Act 2023].* |

1. For pre-purchased existing contracts only [↑](#footnote-ref-2)