Climate Change, Energy, the Environment and Water

NZGO Monitoring & Reporting Framework

Net Zero Government Operations (NZGO) Policy

June 2025

NSW GOVERNMENT

Acknowledgment of Country

Department of Climate Change, Energy, the Environment and Water acknowledges the traditional custodians of the land and pays respect to Elders past, present and future.

We recognise Australian Aboriginal and Torres Strait Islander peoples' unique cultural and spiritual relationships to place and their rich contribution to society.

Artist and designer Nikita Ridgeway from Aboriginal design agency – Boss Lady Creative Designs, created the People and Community symbol.

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NZGO Monitoring & Reporting Framework

First published June 2025

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1. About this framework

The NZGO Monitoring & Reporting Framework guides NSW government agencies in tracking and reporting their progress toward net zero emissions and sustainability measures, as required under the Net Zero Government Operations Policy

Solar panels, Como train station. Credit: TfNSW

The Net Zero Government Operations (NZGO) Policy was published on 10 March 2025 on the NSW Climate and Energy Action website. The NZGO Policy requires general government sector agencies with 100 or more staff to report annually on their emissions and sustainability measures.

The NZGO Policy replaces the previous Government Resource Efficiency Policy (GREP) and shifts the focus from resource efficiency to tracking and reducing emissions. The policy is effective from 1 July 2024, with agencies required to report under NZGO from the 2024-25 financial year.

The Monitoring and Reporting Framework (the Framework) outlines a methodology for NSW government agencies to demonstrate progress towards net zero greenhouse gas emissions and sustainability measures, in alignment with public reporting requirements under the NZGO Policy. It explains what each measure means, how to calculate or derive the measures, which data sources to use, and who is responsible for each part of the process.

The Framework is maintained by the NSW Government Department of Climate Change, Energy, the Environment and Water (DCCEEW) and details the annual reporting cycle and the tools available for reporting.

1.1. Focus areas

The NZGO Policy outlines 24 climate-related actions to guide agencies in taking the necessary steps toward achieving the net zero targets set by the *Climate Change (Net Zero Future) Act 2023*.

Focus areas of the NZGO Policy and the associated actions are outlined below:

Focus area	Policy actions
Emissions reduction - Calculation and management of scope 1 and 2 emissions (with future inclusion of scope 3).	1 - Reduce scope 1 & 2 3 - Use of offsets 20 - Investigate scope 3 23- Hotel bookings
Net zero transition plans - Agencies must develop long-term plans to transition to net zero.	2- Net Zero transition plans
Demand management and electrification - Decarbonisation of buildings and fleets by managing energy usage and replacing fossil fuel equipment with electric alternatives.	4- Demand management 5- Procure renewable electricity 6 - Renewable energy on government land 7 - Electric new offices 8 - All electric leased offices 9 - No fossil fuels for all other new non-residential buildings 10 - Offices NABERS ratings 11 - Data centres NABERS rating 12 - Schools NABERS rating 13 - Health NABERS feasibility

Focus area	Policy actions
	14 - New building Green Star 15 - Green leases 16 - Electrification of gas equipment 17 - Passenger EVs target 18 - Passenger EV transition 19 - Light commercial EV target
Circular economy - Incorporating circular economy principles into the supply chain and food waste.	21 - Circular economy - food waste 22 - Recycled content procurement
Transparent reporting - Agencies must disclose their progress across a broad range of measures.	24 - Public reporting, including Including reportable energy, waste and water measures

1.2. Scope

The NZGO Policy requires general government sector agencies with 100 or more staff to annually report on their emissions and sustainability measures. A list of reporting agencies can be found in Appendix G. Reporting is voluntary for agencies with fewer than 100 staff.

The scope for emissions reporting is set out in the NSW Government Greenhouse Gas Emissions Accounting and Reporting Guidelines (GHG Guidelines) and adopts an operational control approach for determining the organisational boundary. For consistency agencies should use the same approach to determine the organisational boundary for all other reportable measures and actions in NZGO Policy.

The Framework outlines the annual reporting requirements for the 2024-25 financial year. Agencies may choose to include additional information in their reports.

The Framework will be updated for future reporting years to reflect new reporting requirements and policy changes, as required.

Relationship to Climate Related Financial Disclosures (CRFD)

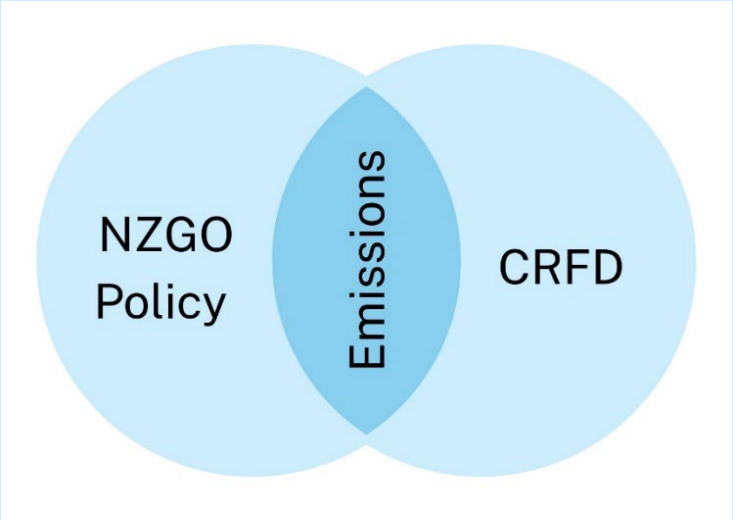


Figure 1: Overlapping reporting requirements for CRFD and NZGO Policy

The NZGO Policy and CRFD both require reporting entities to report their scope 1 and 2 emissions. The CRFD reporting framework developed by Treasury, TPG24-33, requires that agencies must use the methodology for calculating greenhouse gas emissions outlined in the GHG Guidelines. The use of a specific calculation methodology is currently not mandated for NZGO Policy or the M&R Framework.

For NZGO, the reporting entity is by agency or groups of agencies, while under TPG24-33, CRFDs are prepared as part of or alongside an entity's annual report on the same basis as their financial reporting. Whether this results in a consolidated disclosure for the parent and controlled entities, or individual disclosure for each agency depends on how such an approach aligns with an entity's financial reporting. This means that operational boundaries will differ for some entities reporting under NZGO and CRFD, however the methodology for calculating emissions may be consistent. The requirements to prepare CRFDs is being phased in over a three-year period.

Reporting under the NZGO Policy can assist agencies to disclose their climate-related metrics and targets for the first year of climate-related financial disclosures. To allow for maximum flexibility in reporting, it is recommended that the data underpinning the emissions is captured on a site level where possible. This helps to manage the impacts of Machinery of Government changes and changing reporting requirements over time.

1.3. Core principles

These principles must guide the reporting process for each measure in section 2:

- **Consistency:** Use standard methodologies and validated data sources. Apply consistent organisational boundaries. Any adjustments to an agency's scope or methodology should be documented.
- **Completeness:** Provide comprehensive responses for every measure and include all relevant data and evidence. If any measure is incomplete, clearly explain what these gaps are and how these gaps will be addressed moving forward, where possible.
- **Transparency:** Clearly disclose the context, outcomes and processes to ensure methodologies can be consistently replicated.
- **Accuracy:** Report and calculate outcomes by using robust data sources and the latest guidance and tools. Undertake validation exercises and ensure data accountability is in place.

Appropriate agency governance arrangements for implementing the NZGO Policy are fundamental for upholding these principles. Robust data management and compliance processes ensure that agencies can effectively track performance against the policy and contribute to its successful implementation. More information on governance is provided in Section 4.

Collaboration between the liable agencies, stakeholders and the Sustainable Government team is a key approach to establishing a successful reporting process. This will help to identify the relevant data and scope for accurate reports and informed decision making.

1.4. Framework objectives

The Framework seeks to achieve:

- **clear definitions** of the NZGO measures so agencies can understand the requirements.
- **consistent methods** to support accountability, transparency, whole of government reporting, and productive alignment with CRFD.
- **facilitate improvements** that enable agencies to identify emissions reduction opportunities and efficiently manage energy use.
- **streamlined reporting** opportunities through established platforms and integrated reporting tools to accurately capture data.

To ensure readiness for the 2024-25 reporting period, the Framework focuses on reporting. The next iteration, due in June 2026, will expand on monitoring requirements and improve centralised data collection.

1.5. How to use this framework

Agencies should use this framework as a guide to align their reporting systems, processes and governance structures with the NZGO Policy.

Section 2: Identify reporting requirements for each NZGO Policy action. Ensure access to relevant data and expertise to complete the necessary data tables and report accurately on each measure. Detailed information on data formats and channels can be found in Appendix A support each data requirement.

Actions may not be applicable to all agencies. Where an action is not applicable agencies can exclude this action from their report or mark it as 'not applicable'.

Section 3: Follow the outlined process for preparation, including timeframes and available guidance/tools to support reporting. Reports can be generated either through CASPER/the Sustainable Government Data Platform or manually by the agency.

Section 4: Review governance frameworks for NZGO Policy and associated monitoring and reporting, ensuring key considerations are addressed.

2. Actions and targets

The NZGO Policy includes 24 actions and targets, many of which require mandatory reporting from agencies on multiple measures. A summary of these actions, along with their associated measures, targets, and responsibilities, is provided in Table 1.

All measures that apply to the current reporting period are indicated under the 'Type' column in Table 1.

Table 1 key: D (Data requirements), C (Compliance statement), – (no requirements for 2024-25FY reporting)

Summary of the 24 NZGO Policy actions

Requirements			
Action area	Type	Description	Accountable
Scope 1 and 2 emissions 2.1			
1. Reduce scope 1 & 2	D	Scope 1 & 2 emissions by source	Agency
2. Net zero transition plans	—	Due January 2026	Agency
3. Use of offsets	—	Due December 2025	DCCEEW
Energy & Renewables 2.2			
Reportable energy measures	D	Annual electricity, gas, fuel (consumption & $)	Agency
4. Demand management	C	Sites over 100MWh investigated	Agency
5. Procure renewable electricity	D —	% GreenPower Investigate bulk procurement	Agency or Procurement
6. Renewable energy on government land	—	Incorporate into net zero plans	Agency
Buildings 2.3			
7. Electric new offices	—	Incorporate into net zero plans	Agency
8. All electric leased offices	—	Incorporate into net zero plans	Agency
9. No fossil fuels (other new non-residential buildings)	—	Incorporate into net zero plans	Agency
10. Offices NABERS ratings	D	Achieve and maintain a minimum rating (>1000m2)	Agency

		Requirements	
11. Data centres NABERS rating	D	Achieve and maintain a 4.5-star rating	DCS
12. Schools NABERS rating	D	Rating over 3 years	DofE
13. Health NABERS feasibility	C	Assessment by 30 June 2025	NSW Health
14. New building Green Star	C	Fit outs and new building (>$10m)	Agency
15. Green leases	C	All new and renewed leases (>4000m2)	Agency
16. Electrification of Gas equipment	C	Replacement of gas-fired equipment. Incorporate into net zero plans	Agency
Fleet 2.4			
17. Passenger EVs target	D	Annual EV purchases 50% target by 30 June 2026	Agency
18. Passenger EV transition	—	Timetable for the adoption of EVs by 2030	Procurement DCCEEW
19. Light commercial EV target	D	Annual EV purchases, 30% target by 30 June 2030	Agency
Scope 3 emissions 2.5			
20. Investigate scope 3	C	By June 2027	Agency
21. Circular economy – food waste	—	Effective from 1 July 2026	Agency
Reportable waste	D	Waste generation and expenditure	Agency
22. Recycled content procurement	—	Effective from 1 July 2025	Agency
23. Hotel bookings	—	Pending new guideline	DCCEEW
Reportable water measures	D	Water (kL & $)	Agency
24. Public Reporting		Approved for publication on the NSW Climate and Energy website	Agency

Table 1: Summary of 24 NZGO Policy actions, type (D (Data requirements), C (Compliance statement), — (no requirements for 2024-25FY reporting)), summary description and accountable agency.

DCCEEW collects energy and water consumption, waste and travel data under Whole-of-Government contracts directly from contracted suppliers through NSW Procurement. This data is uploaded by DCCEEW to the Sustainable Government Data Platform (CASPER) on behalf of agencies.

Appendix A provides a summary of data sources in the Sustainable Government Data Platform from both on-contract and off-contract sources.

2.1. Scope 1 and 2 emissions

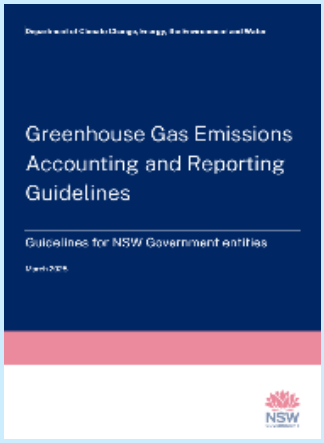
Action 1: Agencies should aim to achieve a reduction in scope 1 and 2 emissions to contribute to a whole-of-government target to reduce emissions by 50% by 2030 and 70% by 2035 (on 2018-19 levels), and net zero by 2050.

Agencies are required to calculate, monitor, review, and report greenhouse gas (GHG) emissions data. Agencies must calculate scope 1 and 2 emissions annually as detailed in the GHG Guidelines, and compare them to a baseline year, preferably 2018-19.

Agencies will be required to define operational boundaries and disclose the reporting entity and the specific agencies included in the report.

The Net Zero Accelerator tool can be used to calculate baseline emissions and a current Scope 1 and 2 emissions profile, which meets NZGO reporting requirements. The tool primarily uses the Reportable Measures on Energy (p.22) to calculate Scope 1 and 2 emissions.

NSW Government agencies that currently report under the National Greenhouse and Energy Reporting (NGER) Scheme can use their annual NGER estimates for scope 1 and 2 emissions, provided they have followed the GHG Guidelines to identify, measure, and report any additional emission sources not required under the NGER Scheme.



Greenhouse Gas Emissions Accounting and Reporting Guidelines

Agencies can use the template for emissions reporting supplied in the GHG Guidelines, at the following link:

Greenhouse gas emissions accounting and reporting guidelines

Transition plans: Agencies are required set emissions reduction targets and have a plan to reduce their scope 1 & 2 emissions.

Action 2: Agencies must have long-term net zero transition plans for their operations in place by 1 January 2026.

During the 2024-25 reporting period, agencies should begin developing their net zero transition plans.

If an agency has already finalised its plan, they are encouraged to provide a URL link to the published version or attach their plan as an appendix to their report. DCCEEW will link all publicly available net zero transition plans to the NSW Climate and Energy website from 1 January 2026. Agencies must also provide a copy of their transition plan to DCCEEW. Net zero transition plans should be updated every 3 years.

Agencies can use the Net Zero Accelerator tool to generate emissions pathways and emissions reduction opportunities to demonstrate progress towards their transition plan.

Guidance on incorporating actions into transition plans is provided throughout this document. Agencies' net zero transition plans are sufficient for tracking these identified actions and can be linked to the NZGO Public report.

DCCEEW acknowledges that some agencies have expressed concerns about meeting the 1 January 2026 deadline. Additional guidance will be provided to agencies later this year.

Action 3: By December 2025, the Department of Climate Change, Energy, the Environment and Water will develop a carbon offsets policy for government agencies.

There are no reporting requirements for agencies under Action 3.

Credit: Katherine Wilson / DCCEEW

Carbon Offset Policy

DCCEEW will develop a Carbon Offset Policy for NSW Government agencies in 2025, The offsets policy will consider whether, and how, agencies should purchase carbon offsets; the types of carbon offsets that are eligible; and the regulatory, reputational, and financial risks associated with offsets. Consultation with agencies will begin in May 2025, and the policy will be released in December 2025. In the interim, agencies can check further information on the use of offsets in the GHG Guidelines.

2.2. Energy & renewables

Solar panels, John Hunter Hospital, Newcastle. Credit: NSW Health

Reportable energy measure: Agencies are to report on energy use and expenditure, energy efficiency projects and solar photovoltaic (PV) projects, as detailed in the tables below.

This is a requirement under Action 24 in the NZGO Policy. It will help agencies monitor energy measures over time and should reflect the organisation's operational boundary.

Contract data sources (predominantly Whole of Government contracts) marked in Table 2 are sourced from utility providers and automatically loaded into the Centralised Analysis System for Performance of Energy and Resources (CASPER), also known as the Sustainable Government Data Platform, on behalf of agencies. For more information on data sources, see Appendix A.

Energy consumption & expenditure

Data requirement	Data source	Data collection & calculation	Consumption unit/format	Expenditure unit/format
Electricity consumption & expenditure	C3062	Procurement NSW/ CASPER (Sustainable Government Data Platform)	kWh	$
Natural gas consumption & expenditure	C4000	Procurement NSW/ CASPER (Sustainable Government Data Platform)	MJ	$
Non-vehicle LPG consumption & expenditure	C349	Procurement NSW/ CASPER (Sustainable Government Data Platform)	L	$
Transport fuels consumption & expenditure broken down by fuel type (e.g. E10, diesel, LPG)	C300	Procurement NSW/ CASPER (Sustainable Government Data Platform)	L	$
Electricity consumption & expenditure	Off contract	Agency	kWh	$
Natural gas consumption & expenditure	Off contract	Agency	MJ	$
Non-vehicle LPG consumption & expenditure	Off contract	Agency	L	$
Transport fuels consumption & expenditure broken down by fuel type (eg E10, diesel, LPG)	Off contract	Agency	L	$

Table 2: Energy consumption and expenditure

Table 2 note:

All expenditure figures include both usage and service charges and exclude GST.

Table 3 outlines the data requirements for onsite solar photovoltaic (PV) systems, including the annual generation per installation. Where on-site solar generation data or reliable calculations are unavailable, agencies can make an estimate using the average annual production in Sydney:

$$Installed\ solar\ PV\ capacity\ [kW_p] \times 1.4244\ \left[\frac{MWh}{kW_p}\right]$$

For example, if an agency has installed two solar PV systems with a capacity of 50 kW_p and 25 kW_p respectively, with unknown solar generation data, the agency could report an annual generation per installation as follows:

- Installation 1: 50 x 1.4244 = 71.22 MWh per annum
- Installation 2: 25 x 1.4244 = 35.61 MWh per annum

In addition, data on both created and surrendered Large-Scale Generation Certificates (LGC) may be required for emissions reporting. For more information on how to identify sites with LGC-eligible solar PV systems and their impact on an agency's emissions, refer to Appendix E.

If other calculations are used an explanation of methodology should be provided in the report.

Expenditure savings are typically estimated using the following calculation:

annual solar generation (kWh) × electricity rate ($/kWh)

Accuracy depends on whether the site is on a flat tariff (straight forward) or a time-of-use tariff, where savings vary based on when the solar energy is consumed.

Solar photovoltaic (PV) projects

Data requirement	Data source	Data collection & calculation	Unit/format
List of solar PV system installations completed in the reporting year	Agency	Agency	List
Installed capacity per installation	Agency	Agency	MW
Annual generation per installation	Agency	Agency	MWh
Annual electricity consumption savings per installation, if available (self-consumption from solar)	Agency	Agency	MWh
Annual electricity expenditure savings per installation (excluding investment cost)	Agency	Agency	$
Total installed solar PV capacity	Agency	Agency	MW
Total annual solar PV generation	Agency	Agency	MWh
LGCs created in the reporting year	Agency	Agency	#
LGCs surrendered in the reporting year	Agency	Agency	#

Table 3: Data requirements for solar photovoltaic (PV) projects completed in the reporting year.

Scope 1 & 2 emission reduction, energy efficiency and gas electrification projects

Data requirement	Data source	Data collection & calculation	Unit/format
List of projects completed in the reporting year	Agency	Agency	List
Type of project	Agency	Agency	See the project type list in Appendix B
Annual energy consumption or emissions savings per project	Agency	Agency	kWh
Annual energy expenditure savings per project	Agency	Agency	$

Table 4: Data requirements for scope 1 & 2 emission reduction, energy efficiency and gas electrification projects completed in the reporting year. Note that energy consumption savings will be converted to emission reductions.

Action 4: Agencies with large electricity loads must investigate the feasibility of demand response in their operations.

Agencies with sites that use over 100 MWh of electricity per year should include a statement in their report on how their agency has investigated, or plans to investigate, the feasibility of implementing demand response measures at their sites. A guide to the process of investigating demand response opportunities is given in Appendix C.

Transition plans: This action can be reported as part of the agency's net zero transition plan if the exploration of the demand response is a component of their broader strategy towards achieving net zero.

Action 5: The Department of Climate Change, Energy, the Environment and Water will work with NSW Procurement to investigate options to support the bulk purchase of renewable electricity for the NSW Government at least cost.

The GreenPower scheme is a government-backed program that allows organisations to support renewable energy generation. In the context of Action 5, it relates to the purchase of renewable electricity through the retailer. Sites that are on the Whole-of-Government contract will automatically participate in the purchase of 6% GreenPower.
Agencies that are purchasing Large-scale Generation Certificates (LGCs) through other means, do not comply with Action 5, as GreenPower accredited renewable energy generators have undergone additional auditing and verification by the GreenPower scheme to make sure that certificates meet international best practice standards.
Agencies must provide the percentage of GreenPower purchased in their electricity contracts across all sites that consume electricity. To best align with the core principles set out in section 1.3, reporting should be captured per site, before aggregating to agency level. CASPER (Sustainable Government Data Platform) will automatically calculate the average GreenPower percentage across all sites for agencies. Agencies not using CASPER (Sustainable Government Data Platform) should report the average percentage of GreenPower purchased across all sites using the following calculation method. For more information, refer to Appendix E.

$$\frac{\text{(site electricity consumption x GreenPower \%)}}{\text{Total electricity consumption}}$$

For example, if an agency has 3 sites that consume:

- site 1: 30 MWh electricity and purchases 6% GreenPower,
- site 2: 40 MWh electricity and purchases 50% GreenPower,
- site 3: 20 MWh electricity and purchases 0% GreenPower,

the calculation would be as follows:

$$\frac{(30 \times 6\%) + (40 \times 50\%) + (20 \times 0\%)}{(30 + 40 + 20)}$$

The agency should report that they purchase an average of 24.2% GreenPower across their sites.

Local Health Districts are currently exempt from the purchase of GreenPower.

GreenPower

Data requirement	Data source	Data collection & calculation	Unit/format
% GreenPower purchase per electricity NMI	Contract electricity data	CASPER (Sustainable Government Data Platform)	%
% GreenPower purchase per electricity NMI	Off contract electricity data	Agency	%

Table 5: Greenpower purchases

Credit: Lucas Martin/DCCEEW

Using GreenPower data

This data will help improve understanding of current GreenPower purchasing behaviour across government and inform further investigations by DCCEEW and NSW Procurement.

Action 6: Agencies must consider opportunities to host grid-scale renewables on suitable government land.

Agencies can include an opportunity assessment in their transition plan to determine if grid-scale renewables are worth pursuing, for example by analysing its viability, risks and potential returns. As a general guideline, these assessments should be updated every three years.

The Government Property Exchange is a platform that allows government agencies to acquire or own land before it is sold to the broader market. Some of this land may be suitable for hosting grid-scale renewable infrastructure. Where agencies have identified potential land for renewable infrastructure, they may collaborate with DCCEEW to examine the opportunities. A land area of over 1 ha is typically considered a threshold for diversifying the surplus land for renewable energy generation and battery energy storage use.
This action is not required for the first year of reporting.

TP

Transition plans: This action can be reported as part of the agency's Net Zero Transition Plan, where the exploration of the grid scale renewables is a component of their broader strategy towards achieving net zero.

Belrose Battery Storage Case Study

Belrose Battery Storage location. Credit: DCCEEW

Property Development NSW (Waste Assets Management Corporation) collaborated with DCCEEW to explore the installation of a grid-scale battery on a former landfill and gas flaring site in 2021. DCCEEW's geographic mapping portal (REII GIS) was used to inform the viability of this opportunity, considering land suitability, grid connectivity, and weather risk exposure. In addition, a feasibility study was conducted on the suitability for re-purposing existing infrastructure and leasing the site to a private developer to build, own, and operate a 14 MW standalone battery energy storage system.

In FY2023-24, the site was taken to competitive tender to select a suitable proponent under a lease rental and potential revenue share arrangement with WAMC to make use of pre-established infrastructure.

Assessing government land with Land IQ

Land iQ is a data platform designed to assist planning and property professionals in making informed, efficient decisions regarding land use. This includes the identification and analysis of NSW Government land.

Land iQ has been instrumental in leading the NSW Government's Property Audit, analysing government land for new homes.

The platform also facilitates the identification of land suitable for hosting grid-scale renewable energy projects, tailored to meet specific requirements.

Through the Land iQ Site Search module, users can search for NSW Government land by agency owner and refine their search based on criteria such as use, size, planning controls, proximity to services, infrastructure, amenities, constraints, and more.

2.3. Buildings

Credit: Shutterstock

Action 7: From 1 July 2026, all new office buildings commissioned for, or by, the NSW Government must be all-electric. The NSW Government will also preference all-electric office buildings for new leases in Greater Sydney (where available).

Although compliance is not mandatory in the 2024–25 or 2025–26 financial years, agencies should begin planning to meet this target.

- **Pending new builds or leases**: Identify any upcoming office developments or leases that may be affected by this requirement.
- **Notifications to developers**: Confirm that developers and leasing agents have been informed of the upcoming requirement for all-electric office buildings, which will take effect from 1 July 2026.

Reporting requirements will be updated for the 2026–27 financial year, at which point agencies must report on their compliance in relation to this target.

The greater metropolitan area of Sydney, as listed in Appendix F, should be used to determine whether an office building is in Greater Sydney.

This action excludes backup electricity generation.

Transition plans: Agencies are required to outline, in their net zero transition plans, how they will transition buildings to all-electric, including new, existing, owned or leased, office and non-residential type buildings (Actions 7, 8, 9, 14, 15 & 16).

Action 8: From 1 January 2035, all office buildings owned or leased by the NSW Government at that time must be all-electric.

Agencies should begin planning to meet this target. Although compliance is not mandatory in the 2024–25 or 2025–26 financial years, agencies should begin planning to meet this target.

This action should be incorporated into each agency's net zero transition plan.

In preparing and planning for this long-term target, agencies should:

- identify all office buildings currently owned or leased that may be impacted by this requirement
- assess the feasibility of transitioning these buildings to all-electric operations by 2035.

This action excludes backup electricity generation.

Transition plans: In their net zero transition plans, agencies are required to outline how they will transition buildings to all-electric, including new, existing, owned, or leased, office and non-residential type buildings (Actions 7, 8, 9, 14, 15 & 16).

Action 9: All other new non-residential buildings commissioned for, or by, the NSW Government must be able to operate without fossil fuels after 1 January 2035.

Agencies will need to report on progress towards meeting this target by 2035.

This action should be incorporated into each agency's net zero transition plan.

Agency infrastructure planning will need to consider:

- energy systems design: shift away from gas, including
    - cost impact of avoiding new gas connections
    - Potential impacts on an agency's operations

- electric vehicle infrastructure integration.

This action is linked to the decarbonisation of the grid, shifting away from gas and towards the establishment of electric vehicle infrastructure. Please note that for the purposes of reporting, consider all-electric to have the same meaning as operating without fossil fuels.

This action excludes backup electricity generation.

Transition plans: In their transition plans, agencies are required to outline how they will transition buildings to all-electric, including new, existing, owned, or leased, office and non-residential type buildings (Actions 7, 8, 9, 14, 15 & 16).

Action 10: All new and existing government-owned and leased office buildings are required to achieve and maintain the minimum NABERS ratings set out in the NZGO Policy.

Agencies must provide a list of all owned or leased office buildings over 1000 m^2. For each building, they should include details of the NABERS Energy, Water (FY 2024-25), Waste and Indoor Environment (FY 2025-26) ratings, including the rating type (base building, whole building, tenancy), star rating, and the date that the rating was acquired. If the office building does not have a NABERS rating, agencies should outline the steps being taken to obtain one.

NABERS ratings are valid for 12 months, so buildings must be rated each year.

If the action does not apply to the agency, then the Statement of Compliance should attest that the action is not relevant.

NABERS office ratings

Data requirement	Data source	Data collection & calculation	Unit/format
List of owned or leased office buildings over 1000 m^2	Agency	Agency	List
For FY 2024-25 NABERS Energy and Water ratings, rating type (base building, whole building, tenancy), date rating acquired	Agency	Agency	NA
For FY 2025-26 NABERS Waste and Indoor Environment ratings, rating type (base building, whole building, tenancy), date rating acquired	Agency	Agency	NA

Table 6: NABERS office ratings

Credit: iStock

Mixed-use office buildings

Agencies with mixed-use buildings with an office component should enquire with NABERS if they are eligible for a NABERS office rating.

NABERS has rules on how to apportion energy and water within mixed-use buildings using either an area-based reconciliation or a financial based reconciliation. For buildings like this, NABERS has a methodology to allocate shared services (excluding vertical transport) or shared facilities (excluding loading docks).

Action 11: Government-owned data centres, where suitable to be rated, will continue to achieve and maintain the minimum NABERS ratings set out in the NZGO Policy.

The Department of Customer service will provide information on the GovDC data centres' NABERS energy ratings, including the rating type (infrastructure, IT equipment), star rating, and the date that the rating was acquired.

Action 12: NSW public schools and preschools, where suitable to be rated, will obtain a NABERS Energy and Water rating by 30 June 2026.

This action is for the Department of Education who will provide a list of schools and preschools that have obtained a NABERS Energy and Water rating.

NABERS school ratings

Data requirement	Data source	Data collection & calculation	Unit/format
Number of schools that have obtained a NABERS rating	Agency	Agency	Number
NABERS Energy and Water rating, date rating acquired	Agency	Agency	NA

Table 7: NABERS school ratings

Action 13: By 30 June 2025, NSW Health will assess the feasibility of using the NABERS Energy and Water for Hospitals tool across their portfolio of sites.

NSW Health must provide an update on their NABERS rating feasibility assessment in the 2024/25 reporting period.

This action does not apply to Local Health Districts.

Action 14: All new buildings and fit-outs above $10 million must achieve the minimum Green Star ratings set out in the NZGO Policy.

Agencies must provide a list of new facilities greater than 1000 m^2 net lettable area (NLA) and estimated development costs above $10 million. For each facility with strategic business cases initiated after 1 April 2025 - they should provide the proposed Green Star rating tool and location. Agencies should provide a copy of their Green Star rating certification to DCCEEW once obtained, or provide a link to the certification on the Green Star website. If the facility does not achieve certification, agencies should outline the steps being taken to ensure that rating obligations will be met.

Ratings only need to be obtained once and do not need to be maintained each year.

If NLA is unavailable or not suitable, Agencies may:

- Calculate Gross Floor Area (GFA) × 0.8 to approximate NLA
- GFA can be used instead of NLA if the entire building is under operational control of the Agency

The greater metropolitan areas of Sydney, Wollongong and Newcastle, as listed in Appendix F, should be used to determine whether a building must meet the Sydney, Wollongong and Newcastle or 'rest of NSW' minimum star ratings as listed in the policy.

Green Star Ratings

Data requirement	Data source	Data collection & calculation	Unit/ format
List of new facilities greater than 1000 m^2 NLA and development costs above $10 million	Agency	Agency	List
Green Star rating tool, location, targeted star rating, proposed date of occupancy or completion, proposed date of certification	Agency	Agency	NA
Green Star certification	Agency	Green Star Certificate & Record of Achievement upload	NA

Table 8: Green Star Ratings

Note that Infrastructure NSW, NABERS and GBCA are working on the alignment of methodology and reporting format for embodied carbon in respective tools and templates.

Transition plans: In their transition plans, agencies are required to outline how they will transition buildings to all-electric, including new, existing, owned, or leased, office and non-residential type buildings (Actions 7, 8, 9, 14, 15 & 16).

Action 15: Green lease targets must be included in all new and renewed lease transactions where the NSW Government will occupy a total of at least 4000 m2 of office space in a single building for a minimum three-year lease term.

Agencies must identify leased office space over 4000 m^2. Most leases of this size are under head leases managed by PDNSW, however, agencies will have operational responsibilities to ensure that any obligations within the Green Lease Schedule or any associated leasing documents are met.

Green lease targets must be included in all new and renewed leases with a minimum 3-year lease term.

Green Square Library. Credit: Jessie Lindsay / DCCEEW

What is a green lease?

A green lease incorporates sustainability practices into operations. It outlines operational responsibilities of both the tenant and the leasing Agency. They usually utilise the NABERs framework (Energy, Water, Waste and Indoor environment ratings) as a guide for improvement.

Our leased property is under the threshold of 4000m², so this doesn't apply to me?

The requirement is cumulative across all NSW Government entities, which means in multi-agency offices many smaller agency leases that occupy the same building are required to have a green lease.

How do I know if my property requires a green lease?

The operational responsibilities under a Green Lease Schedule are outlined in your Client Acceptance Letter (CAL). PDNSW advises tenant agencies of the inclusion of the Green Lease Schedule during the lease agreement process.

Green leases

Data requirement	Data source	Data collection and calculation	Unit/format
List of leased office space where a Green Lease Schedule applies	PDNSW/ Agency	PDNSW/ Agency	List (address, NLA, lease term, expiry)
Green lease arrangements are in place	PDNSW/ Agency	PDNSW/ Agency	List
Office space where the Green Lease Schedule requirements are actively applied	PDNSW/ Agency	Agency	List

Table 9: Green lease requirements

Transition plans: In their net zero transition plans, agencies are required to outline how they will transition buildings to all-electric, including new, existing, owned, or leased, office and non-residential type buildings (Actions 7, 8, 9, 14, 15 & 16).

Action 16: Agencies must replace gas-fired plant and equipment with electric or other fossil fuel free alternatives at end of life, or earlier if cost effective.

Agencies must provide details of gas-to-electric conversion projects in their list of energy efficiency projects (see section 2.2 reportable energy measures, table 4 energy efficiency projects).

Agencies must compile and maintain an asset register of gas-fired plant and equipment. Agencies must make a plan to replace all gas-fired plants and equipment listed in their asset register. For the first year of reporting agencies are required make a statement that the list has been collated on an asset register and provide the number of gas-fired plant and equipment that will need to be replaced.

Transition plans: In their net zero transition plans, agencies are required to outline how they will transition buildings to all-electric, including new, existing, owned, or leased, office and non-residential type buildings (Actions 7, 8, 9, 14, 15 & 16).

2.4. Fleet

Credit: iStock

Action 17: All new government passenger vehicles procured will be EVs by 30 June 2030, with an interim target of 50% EVs by 30 June 2026.

Agencies must report on their electric passenger vehicle and SUV purchases and leases, as well as EV charger installations, as detailed in the Table 10. Agencies should calculate the percentage of EVs procured during the reporting year to assess alignment with the 2026 interim target. Note that salary-packaged and emergency services vehicles must be excluded from the reporting.

Electric passenger vehicles

Data requirement	Data source	Data collection & calculation	Unit/format
Number of electric passenger vehicles and SUVs purchased or leased in the reporting year	C300/ Agency	Procurement NSW/ CASPER (Sustainable Government Data Platform)/Agency	Number of vehicles (whole number)
Total number of passenger vehicles and SUVs purchased or leased in the reporting year	C300/ Agency	Procurement NSW/ CASPER (Sustainable Government Data Platform)/Agency	Number of vehicles (whole number)
Total number of electric passenger vehicles and SUVs in the agency's fleet	C300/ Agency	Procurement NSW/ CASPER (Sustainable Government Data Platform)/Agency	Number of vehicles (whole number)
Total number of passenger vehicles and SUVs in the agency's fleet	C300/ Agency	Procurement NSW/ CASPER (Sustainable Government Data Platform)/Agency	Number of vehicles (whole number)
Number of EV chargers installed at government sites in the reporting year	Charging Management Platform (CMP)/ Agency	Procurement NSW/ CASPER (Sustainable Government Data Platform)/Agency	Number of charge points (whole number)
Total number of chargers installed at government sites	CMP/ Agency	Procurement NSW/ CASPER (Sustainable Government Data Platform)/Agency	Number of charge points (whole number)

Table 10: Electric Passenger Vehicles

Table note:

The vehicle contract start date should be used to determine the reporting year.

Agencies should use their best judgement to determine the installation date for EV chargers, which could include the certificate of completion of electrical works date.

For more information on data sources, see Appendix A

Transition plans: Agencies must make a plan to transition the procurement of NSW Government passenger vehicles to electric vehicles by June 2030 in their net zero transition plan

Action 18: By 30 June 2025, NSW Procurement and the Department of Climate Change, Energy, the Environment and Water will develop a plan to mandate the adoption of EVs in each passenger vehicle category.

There are no reporting requirements for agencies under Action 18. NSW Procurement and DCCEEW will provide a plan by June 2025.

Action 19: 30% of new government light commercial vehicles procured will be EVs by 30 June 2030.

Agencies must report on their electric light commercial vehicle purchases and leases as detailed in Table 11. For more information on data sources, see Appendix A

Light commercial electric vehicles

Data requirement	Data source	Data collection & calculation	Unit/format
Number of electric light commercial vehicles purchased or leased in the reporting year	C300/Agency	Procurement NSW/ CASPER (Sustainable Government Data Platform)/Agency	Number of vehicles (whole number)
Total number of light commercial vehicles purchased or leased in the reporting year	C300/Agency	Procurement NSW/ CASPER (Sustainable Government Data Platform)/Agency	Number of vehicles (whole number)
Total number of electric light commercial vehicles in the agency's fleet	C300/Agency	Procurement NSW/ CASPER (Sustainable Government Data Platform)/Agency	Number of vehicles (whole number)
Total number of light commercial vehicles in the agency's fleet	C300/Agency	Procurement NSW/ CASPER (Sustainable Government Data Platform)/Agency	Number of vehicles (whole number)

Table 11: Light commercial electric vehicles

Transition plans: Agencies must make a plan to procure 30% light commercial electric vehicles by June 2030 in their net zero transition plan

2.5. Scope 3 emissions

Action 20: By 30 June 2027, agencies must identify their biggest scope 3 emissions sources and actions to address them.

For each reporting year, agencies must provide a statement outlining the steps they have taken to investigate their scope 3 emission sources, along with the findings of any investigations.

Steps can include:

- the investigation approach, e.g., spend-based analysis, supplier surveys, life cycle assessments, emission factors, etc.
- the identification of the categories for assessment e.g., purchased goods, capital goods, business travel, employee commuting, waste etc.
- a list of the most material scope 3 emissions based on emissions or financial impact.

Typical scope 3 emissions sources include employee travel, and waste treatment and disposal. Additional guidance on scope 3 emissions will be developed by DCCEEW. While Scope 3 reporting does not become mandatory until FY 2027, agencies are encouraged to start adopting sustainable procurement practices as a way to mitigate value chain emissions. Available resources are, for example, the Guide to environmentally sustainable procurement.

Transition plans: Agencies may include scope 3 emissions reduction opportunities in their net zero transition plan.

Reportable waste measures: Agencies to report on waste disposal and expenditure as detailed in the table below.

This is a requirement under Action 24 in the NZGO Policy and will help agencies monitor waste measures over time and should reflect the organisation's operational boundary. Organics data collection will be used to inform Action 21 reporting on food waste.

Waste

Data requirement	Data source	Data collection & calculation	Generation unit/format	Expenditure unit/format
Waste generation weight & expenditure broken down by waste stream	C9698	Procurement NSW/ CASPER (Sustainable Government Data Platform)	t	$
Waste generation weight & expenditure broken down by waste stream	Off contract data	Agency	t	$

Table 12: Waste disposal & expenditure

Table note:

All expenditure figures must include both usage and service charges, and exclude GST.

Agencies must report waste data using the following waste steam categories:

- General
- Recycling
- Organics (including food waste)
- Liquid waste
- Secure destruction
- Clinical & related
- Hazardous
- Other

Agencies may also choose to further break down these categories into more specific subtypes if detailed data is available. For example, the 'Recycling' category can be subdivided into:

- Comingled recycling
- Paper and cardboard
- Glass

However, this level of detail is optional and should only be provided where possible. For a full list of waste subtypes see Appendix I.

Waste conversion factors for waste data collected in litres (L) or cubic metres (m^3) can be found in Appendix H. For more information on data sources, see Appendix A

Action 21: Government facilities that generate the highest volumes of food waste will be required to implement an organics collection service from 1 July 2026.

Agencies need to calculate the total weekly collection volume of their residual waste bins (i.e. not including other recycling bins). The total weekly volume will determine when agency sites become liable for mandatory collection of food and other organic waste.

The mandatory organics collection will be introduced in a staged implementation schedule, as outlined here:

1 July 2026	1 July 2028	1 July 2030
Premises with 3,840L weekly residual waste capacity	Premises with 1,920L weekly residual waste capacity	Premises with 660L weekly residual waste capacity

Calculation of weekly residual waste capacity calculation:
The NSW EPA has provided the following formula and example:

Weekly Volume = Bin size x number of bins x service frequency (1= once a week)

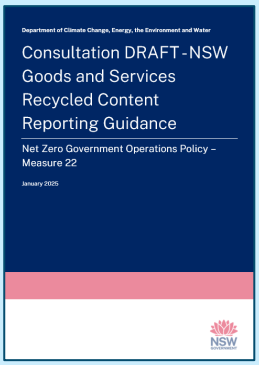
For example: if a school has 2 x 240L garbage bins emptied every Monday & Thursday and 1x 1100L garbage bin pick up every Sunday. 10x 240L recycling bin weekly Monday collection. The school's weekly residual waste capacity is 240L x 2x 2 + 1100L x 1x 1= 2060 L weekly.

Therefore, the school will commence its organics collection on 1 July 2028.

Transition plans: Agencies can include the opportunities and plans to reduce food waste in their net zero transition plan.

Action 22: From 1 July 2025, agencies must preference products (in the goods and services procurement category) that contain recycled content on an ‘if not, why not’ basis.

There are no reporting requirements for agencies under Action 22 in 2024-25 reporting year.



There are no reporting requirements for agencies for Action 22 in the 2024-25 reporting year. The **NSW Goods and Services Recycled Content Reporting Guidance** will be made available for use in the future and will outline all reporting requirements.

Transition plans: Agencies may include plans to reduce waste by preferencing products with recycled content in their net zero transition plan.

Action 23: By December 2025, NSW Procurement will investigate the feasibility of displaying NABERS Energy ratings in the online hotel booking tool used by NSW Government staff.

There are no reporting requirements for agencies for Action 23. NSW Procurement should report progress towards achieving the outcome of this action in the 2025/26 financial year.

Reportable water measures (Action 24): Agencies to report on water use and expenditure as detailed in the table below.

This is a requirement under Action 24 in the NZGO Policy and will help agencies monitor water measures over time and allow for future actions.

Water

Data requirement	Data source	Data collection & calculation	Consumption unit/format	Expenditure unit/format
Water consumption & expenditure	Sydney Water/ Hunter Water	CASPER (Sustainable Government Data Platform)	kL	$
Water consumption & expenditure	Off contract	Agency	kL	$

Table 13: Water use and expenditure

Table note:

All expenditure figures include both usage and service charges and exclude GST.

For more information on data sources, see Appendix A

2.6. Public reporting

Action 24: Agencies will publicly report on this policy annually.

Agencies must compile an annual NZGO policy progress report that addresses all applicable actions for the agency for the reporting year. All reports must be published on the NSW Government Climate and Energy Action website. See Section 3 for detailed reporting processes.

The report must be signed by an executive director equivalent or above approver and dated certifying that all statements and data provided in the report are accurate and correct, to the best of their ability.

Agencies can produce their report in CASPER (Sustainable Government Data Platform) or use the reporting templates in Appendix D.

Streamlining public reporting with CASPER (Sustainable Government Data Platform)

CASPER (Sustainable Government Data Platform) provides all agencies with a reporting module aligned with the Monitoring & Reporting Framework and its approval process. Using this module will help ensure that all applicable measures are properly addressed.

Agencies that use alternative methods to manage their emissions data risk producing non-standardised and incomplete reports. Agencies are strongly encouraged to consult DCCEEW's Sustainable Government team if they choose a different methodology.

3. Agency reporting process

Agencies should implement consistent reporting processes for data collection and ensure compliance with each measure. Although mandatory reporting occurs only once a year, it is an iterative process. To effectively report and track progress, a robust system must be in place to support ongoing achievement.

Given that NZGO Policy affects multiple agency operations, agencies are advised to review their current data collection methods and accountability structures. Where they also have CRFD obligations, agencies are encouraged to have consistent governance and reporting processes across both reports to minimise potential duplication.

Agency governance and responsibilities are outlined in Section 4.

Key considerations:

- Reporting processes should be led by the nominated accountable executive for your agency.
- Set up a cross functional team to be involved in all aspects of the reporting process.
- Identify where to access subject matter expertise, internally and externally.
- Develop and implement a data management process, defining ownership of relevant data sets and how to access them. Ensure robust data management for off-contract data not provided in CASPER (Sustainable Government Data Platform)
- Establish clear accountability structures and processes for approvals and validating reports, specifically scope 1 and 2 emissions calculations.
- Identify applicable organisational boundaries (see 3.1.1).
- Source data for all sites, assets and equipment within their organisational boundary.
- Establish a system for tracking and managing compliance and consider using CASPER (Sustainable Government Data Platform).
- Set up a collaborative working arrangement between your agency and DCCEEW to support your reporting and outcomes.

3.1.1 Organisational boundary

Agencies can choose to report as a singular agency or an aggregate of agencies to best suit their needs. They should disclose all agencies included in their report. Regardless of approach all agencies with 100 or more employees must report under NZGO Policy. A list of reporting agencies can be found in Appendix G.

Agencies must report for all sites, assets, and equipment under their operational control, where data allows. Should data not be available agencies should refer to the Core Principles for guidance.

Shared operations

Where there are shared operations or joint ventures, reporting entities should liaise with each other to ensure that one, and only one, entity has assumed operational control for that operation and therefore will be reporting 100% of its associated data. The other entities will exclude this operation from their reporting.

3.1.2 Partial data management

DCCEEW collects quarterly consumption data under Whole-of-Government energy contracts (C3062, C4000, and C349) directly from contracted suppliers. This data is uploaded by DCCEEW to the Sustainable Government Data Platform (formerly known as CASPER) on behalf of agencies.

Due to inconsistencies in billing cycles across some sites, fourth quarter data is often incomplete by the end of the reporting period. In such cases, the platform applies an annualisation process to estimate the full year's consumption for affected sites ensuring completeness of reporting.

For off-contract utility accounts, where data collection is the responsibility of individual agencies, it is recommended that agencies provide reasonable estimates to account for any missing consumption data. These estimates should be supported by appropriate justification and clearly documented to maintain transparency and accuracy in reporting.

3.1. Reporting cycle

The reporting cycle aligns with the financial year (1 July to 30 June).

The reporting cycle

Period	Activity	Responsibility
Ongoing	Reviewing and updating site and account data in CASPER	Agency
April	Contract data uploaded for the first 3 quarters onto CASPER	DCCEEW
April -June	Agency nominates people responsible for reporting	Agency
July	Contract data uploaded for full FY onto CASPER	DCCEEW
July - Sept	Agency uploads off contract data onto CASPER	Agency
July- Oct	NZGO Reporting Module live for agency reporting	DCCEEW
Oct 31	Finalised and approved reports submitted to DCCEEW	Agency
November	Publication of Agency reports on the NSW Climate and Energy website	DCCEEW
March	Publication of the whole of government NZGO Report	DCCEEW

Table 14: The reporting cycle

Table note:

- CASPER will be renamed as the Sustainable Government Data Platform from 1 July 2025 (see Section 3.3.1)
- Agencies that do not use the Sustainable Government Data Platform Reporting Module must ensure they have a robust data management process in place.
- Agencies using the Sustainable Government Data Platform Reporting Module have an automated approval pathway
- Reports submitted by agencies through the Sustainable Government Data Platform Reporting Module will be published once they are approved. Reports that do not utilise the Sustainable Government Data Platform Reporting Module will need to ensure they contain information as per the NZGO Reporting template within in Appendix D.

3.2. Tools to support reporting

The Framework is supported by tools that guide methodologies and streamline the reporting process.

3.2.1. CASPER (Sustainable Government Data Platform)

From 1 July 2025, CASPER will be renamed as the Sustainable Government Data Platform. It is maintained by DCCEEW and is part of the broader Sustainable Government Portal (see below).

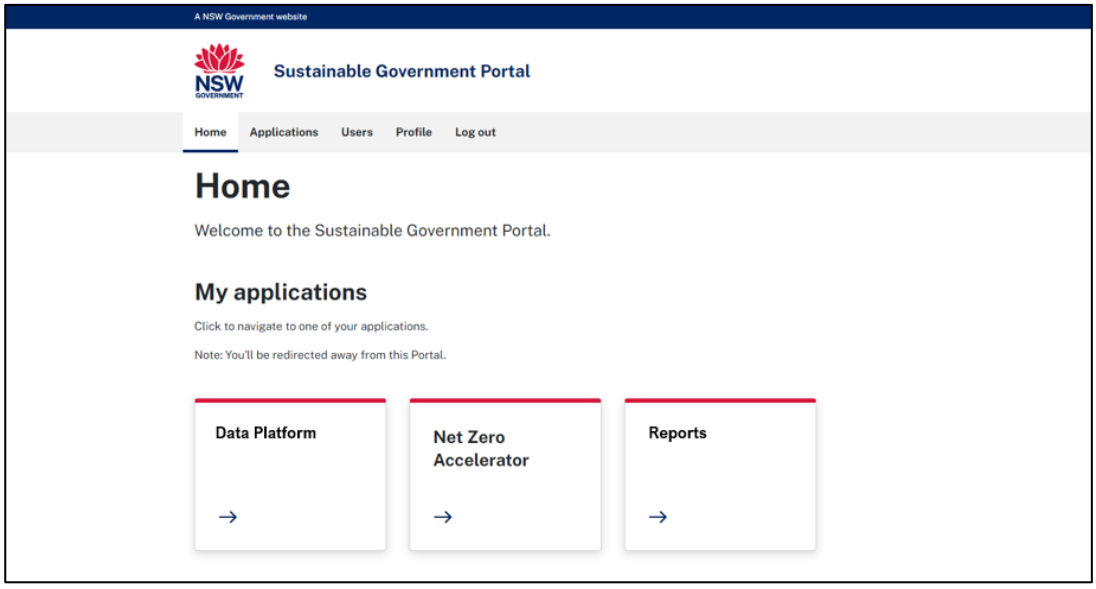


Figure 2: The Sustainable Government Portal

The Platform is updated regularly to incorporate new NZGO measures, streamline reporting for all agencies, and accelerate NSW's journey to net zero.

Previously, the CASPER database supported agencies with GREP reporting. Agencies with existing access to CASPER will automatically have access to the Sustainable Government Data Platform.

The **updated Sustainable Government Data Platform** supports expanded climate-related reporting through:

- the centralised management of data to deliver consistent, standardised emissions reporting across the NSW Government
- emissions data that is managed effectively and stored securely

- easy aggregation of data across agencies to effectively map the Government's overall transition to net zero
- the ability for agencies to generate their reports using the **NZGO Reporting Module**, which has new modules for solar - PV, fleet electrification, building ratings, expanded Scope 3 and compliance attestation.

NZGO report generation and sign-off

The Sustainable Government Data Platform integrates directly with the **NZGO Reporting Module**, which allows agencies to:

- generate NZGO reports within the system
- include emissions data and required compliance statements
- obtain **digital sign-off by executive director level staff member**, fulfilling policy governance requirements.

Data submitted and stored in the Sustainable Government Data Platform is private and secure. Only users that have been assigned access to your agency's profile can view your agency's data. The Sustainable Government team only publicly publishes data from the Sustainable Government Data Platform once it has been finalised and approved by your agency.

The importance of up-to-date site information

The Sustainable Government Data Platform links consumption data from contract suppliers to sites. Ensuring site information is up to date is key to effective data management.

To support the effective use of the Sustainable Government Data Platform and improve standardisation and data aggregation, agencies are encouraged to regularly review and clean their site data.

Support is available in the Sustainable Government SharePoint.

Manual systems

Agencies risk producing non-standardised and incomplete reporting outcomes if they choose alternative methods for managing their emissions data. Agencies are strongly encouraged to seek guidance from DCCEEW's Sustainable Government team if they choose a different methodology.

A reporting template is available in Appendix D for agencies that do not use the Sustainable Government Data Platform. This template helps to ensure that data can be aligned to reporting requirements and can be aggregated with NSW Government data.

3.2.2. Greenhouse Gas Emissions Accounting and Reporting Guidelines (GHG Guidelines)

The GHG Guidelines provide a methodology for NSW government entities to measure and report their operational scope 1 and 2 emissions. This will support entities to meet their reporting obligations and progress towards emission reduction targets for NSW government operations.

3.2.3. Net Zero Accelerator (NZA) tool

- The Net Zero Accelerator (NZA) tool assists all NSW government agencies in developing their own GHG emissions inventory, identifying opportunities for emission reduction, and modelling pathways to net zero.

NZA collects consumption data from the CASPER (Sustainable Government Data Platform) and calculates these into greenhouse gas emissions (tCO2e).

The NZA tool can also be used to aggregate historical data when you are calculating your 2018-19 baseline emissions, as determined in section 2.1.

NZA supports agencies in generating emissions reporting information aligned with the Greenhouse Gas Emissions Accounting and Reporting Guidance, helping them meet NZGO reporting requirements and comply with TPG-24-33

Through this process the tool also suggests emissions reduction opportunities to support net zero transition planning.

The NZA tool is available to all NSW Government agencies. To request access, please contact: government@environment.nsw.gov.au

3.2.4 Sustainable Government tools reporting process

Agencies can choose to use the Sustainable Government Data Platform and NZA to complete NZGO reporting. The process for reporting and the interaction between the tools is outlined in figure 3.

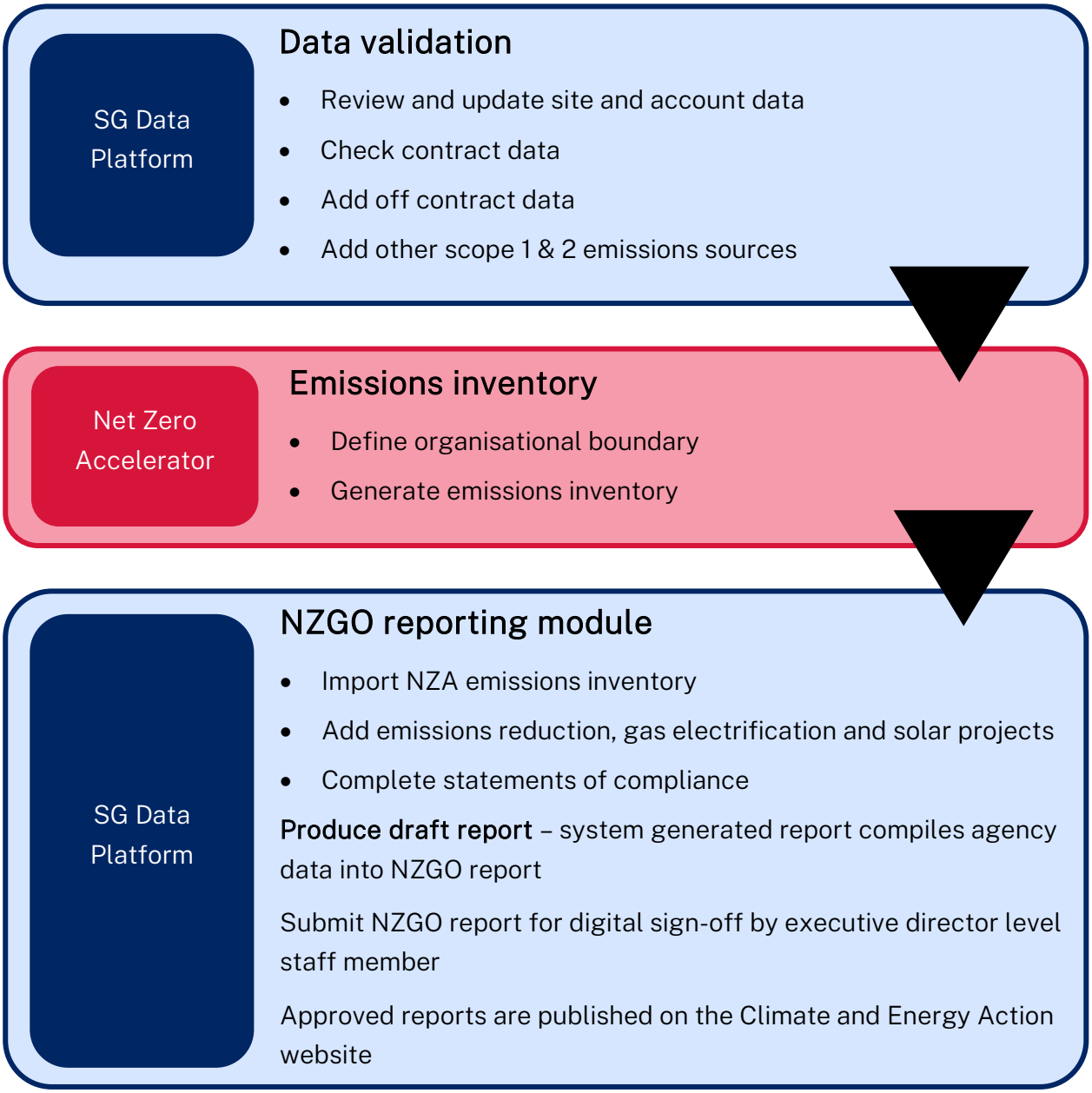


Figure 3. Reporting process in Sustainable Government Data Platform (blue) and Net Zero Accelerator (red).

3.2.4. Future Guidance

NZGO policy has several actions that will be implemented in future reporting periods, at which time new guidance will be made available. This includes guidance on recycled content reporting, scope 3 emissions reduction, and net zero transition planning

4. Governance

The NSW Climate Change (Net Zero Future) Act 2023 commits the NSW Government to taking effective action on climate change. For NSW government agencies, this increases accountability for net zero planning and the need for transparent reporting. This framework acknowledges the importance of having clear arrangements in place to support efficient, accountable, reliable and accurate reporting. This section outlines the governance oversight required at the executive level, as well as the arrangements needed within individual agencies.

4.1. Policy governance

The Climate Change Network (CCN) unites all NSW Government portfolios to drive climate action. The Government Sector Working Group (GSWG) of the CCN focuses on implementing climate actions for the NSW Government Sector, including General Government Sector agencies. The GSWG supports agencies in meeting the requirements of NZGO Policy and CRFD. It will also oversee NZGO governance and policy implementation.

GSWG participants include Executive Directors of all portfolios.

Endorsement of the Framework will be made via the GSWG.

The Framework will be reviewed annually.

4.2. Policy governance – DCCEEW

DCCEEW supports the GSWG and is responsible for overseeing and reviewing the policy and annual Framework reviews. Additionally, DCCEEW will compile an annual whole-of-government NZGO progress report, which will be circulated to the GSWG (see Figure 2).

There is no external auditing or assurance process for NZGO reporting. DCCEEW validate agency reporting to assure that data provided by agencies aligns with expected data trends.

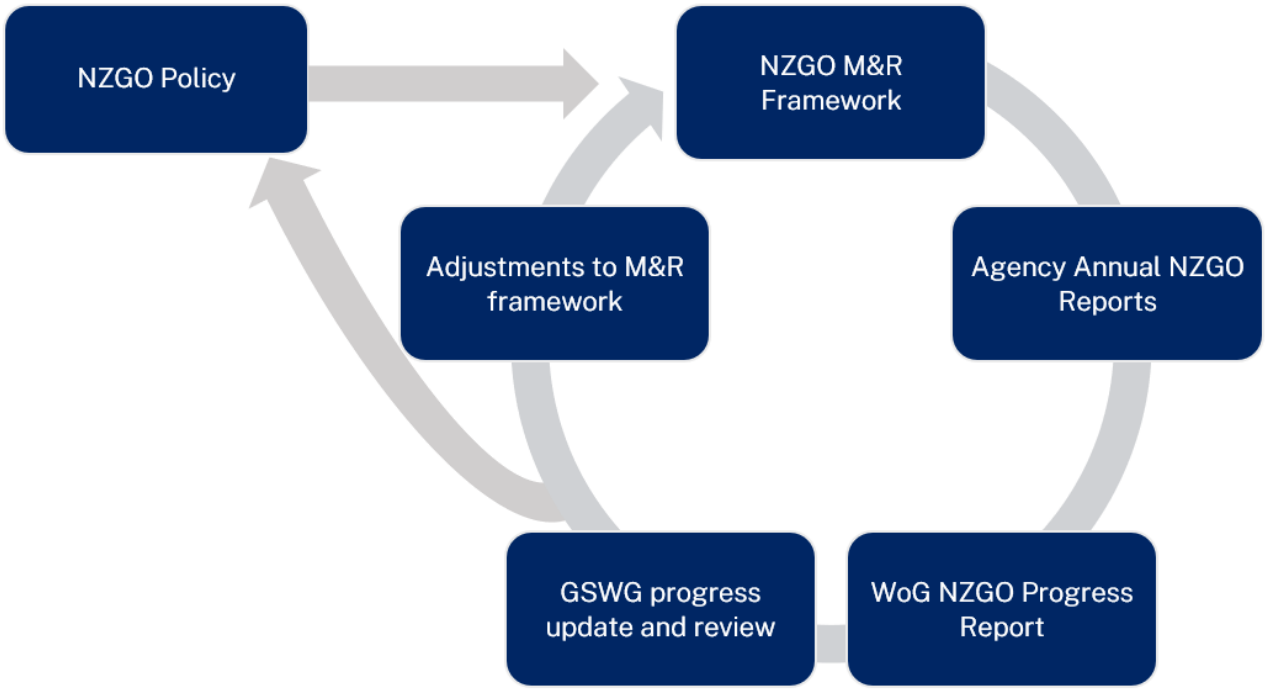


Figure 2. NZGO Policy governance and review cycle.

4.3. Governance arrangements for agencies

Governance is key to ensuring the integrity and effectiveness of agency activities outlined in the NZGO Policy. To support this, agencies should nominate an accountable executive responsible for ensuring the agency meets its obligations under the NZGO Policy.

There are four key governance considerations for agencies:

- Ensure agencies track their progress against all actions outlined in the Policy, while upholding the Core Principles of the policy, as outlined in Section 1.2.
- Maintain accurate, reliable and auditable databases to measure and report progress.
- Monitor performance regularly to track progress and identify opportunities to support the actions.
- Ensure your agency complies with all reporting requirements.

Strong oversight is essential for validating data sources and methodologies, reducing the risk of errors that could compromise the credibility of reports. High quality, reliable data underpins effective strategic planning, risk management, and regulatory compliance.

The NZGO Policy affects a wide range of agency functions, so it's important to engage multiple teams, such as corporate services, asset maintenance, finance, fleet, leasing and development teams, to ensure all relevant aspects are addressed. Reports must be signed by an executive director or equivalent, with the authority to approve reporting on behalf of the entire agency.

4.4. Roles and responsibilities

The DCCEEW and agency responsibilities in relation to this monitoring and reporting framework are outlined in Tables 15 & 16.

DCCEEW roles and responsibilities matrix

Role	Responsibility	Consulted
Provide ongoing technical guidance and training to agency users	DCCEEW	Agency
Maintain the Sustainable Government SharePoint with process walkthroughs, guidance documents and FAQs	DCCEEW	Agency
Ensure contracted data feeds are complete and accurate through regular supplier engagement	DCCEEW	Procurement
Run data quality checks and raise flags for missing or inconsistent entries	DCCEEW	Agency
Provide template reports and dashboards for internal and public disclosures	DCCEEW	Agency
Expand automated data uploads to the Sustainable Government Data Platform where practical to do so	DCCEEW	Agency
Aggregating and analysing all agency-submitted data for the purpose of including in the annual whole of government NZGO progress report	DCCEEW	Agency
Compile the annual whole of government NZGO progress report	DCCEEW	Agency
Publish the whole of government NZGO progress report on the NSW Climate and Energy website	DCCEEW	
Provide NZGO progress update to GSWG	DCCEEW	
Publish public reporting of approved agency NZGO reports on the NSW Climate and Energy website	DCCEEW	Agency

Role	Responsibility	Consulted
Amendments to M&R Framework	DCCEEW	GSWG

Table 15: Summary of DCCEEW roles and responsibilities

Agency roles and responsibilities matrix

Role	Responsibility	Consulted
Agency's accountable executive oversees Policy implementation	Agency	DCCEEW
Maintain accurate data for all relevant accounts and sites in a suitable system, for example the Sustainable Government data platform (including CASPER)	Agency	DCCEEW
Apply the core principles to reports	Agency	DCCEEW
Ensure they approach GHG emissions reporting consistently across NZGO and CRFD reporting by using the GHG Guidelines	Agency	DCCEEW/ Treasury (for CRFD reporting)
Actively monitor their emissions performance throughout the year	Agency	DCCEEW
Implement systems or processes to support scope 3 emissions and circular economy tracking	Agency	DCCEEW/ NSW Procurement
Address data gaps or discrepancies	Agency	DCCEEW
Submit annual publishable NZGO compliance reports and update their Net Zero Transition Plans	Agency	DCCEEW

Table 16: Summary of agency roles and responsibilities

5. Definitions and references

Please refer to the full NZGO Policy.

Term	Definition
Agency	Has the same meaning as general government sector agency.
Annual report	General government sector (GGS) agencies with ≥100 employees must submit a report each year, addressing the agency's compliance with the NZGO Policy actions, and its performance against KPIs.
Accountable executive	Executive level staff member responsible for overseeing the implementation of the Policy in each agency, and ensuring the agency meets its obligations.
C300	Contract 300 for fleet management panel.
C349	Contract 349 for LPG non-automotive.
C1008	Contract 1008 for travel management services.
C3062	Contract 3062 for retail supply of electricity. Contract 3062 replaced the previous electricity contracts 776 and 777 in July 2022
C4000	Contract 4000 for retail supply of natural gas.
C9698	Contract 9698 for waste management.
CASPER	CASPER stands for the Centralised Analysis System for Performance of Energy and Resources. It is a database maintained by DCCEEW that enabled NSW Government agencies to track and manage their resource report progress for the Government Resource Efficiency Policy (GREP). CASPER is being incorporated into the Sustainable Government Data Platform which will support NZGO Monitoring & Reporting.
Carbon offsets	Tradeable credits representing a certified unit of carbon emissions reduction or removal, carried out by another party.
Circular economy	A circular economy values resources by keeping products and materials in use for as long as possible. It maximises the use and

Term	Definition
	value of resources to create economic, social and environmental benefits.
Climate-related financial disclosures (CRFD)	For GGS Agencies, climate-related financial disclosures are a specific type of general-purpose financial report. These disclosures provide information about the entity's climate-related risks and opportunities that could affect its cash flows, access to finance, cost of capital, or ability to achieve its objectives over the short, medium, and long term. The report should also include details on the entity's governance, strategy, and risk management related to these risks and opportunities, along with relevant metrics and targets.
CO2-e **(CO2 equivalent)**	The universal unit of measurement to indicate the global warming potential of each GHG, expressed in terms of the global warming potential of one unit of carbon dioxide. This unit is used to evaluate releasing (or avoiding releasing) different GHG against a common basis.
Consumption Data **Contract vs Off-Contract**	Concerns the consumption of utilities and services such as electricity, gas, water and waste collection. Data from these utilities is used to calculate an agency's performance against NZGO KPIs. The utility data may come from two sources: **Contract data** Utility data is sourced directly from whole of government contract providers and loaded into CASPER automatically wherever possible. This ensures the highest accuracy of data, and the greatest convenience for agencies. **Off-contract data** Where data cannot be sourced from external sources, agencies may be required to provide the data required for reporting for the NZGO measures. Where agencies are not supplied under Whole-of-Government contracts, agencies must obtain billing data from their supplier and enter it manually into CASPER.
Demand Management	Electricity consumers modify their electricity usage patterns, often by reducing peak demand or shifting consumption away from peak times. This can reduce the loading of the electricity network during peak hours and ensure that electricity generators can meet the required supply.

Term	Definition
	Reference: https://www.eec.org.au/policy-advocacy/publications/Clean-Energy-Clean-Demand-April-2023
Efficiency Projects **Solar Projects** **Electrification Projects**	All energy- and emissions-related projects undertaken by agencies to reduce emissions and further their compliance with the Policy are entered into CASPER as Efficiency Projects (refer to Appendix B). This includes • Energy-saving projects • Solar PV projects • Electrification projects – where gas or other fossil fuel using plant is replaced by electrical plant
Electrification	The decarbonisation of the electricity grid means that there is a greater emissions reduction benefit to replacing gas-consuming plant and appliances with electric items. The emissions -saving benefit of electrification increases if agencies also purchase a greater level of renewable energy in their electricity supply.
Emissions Intensity	The amount of greenhouse gas emissions produced per unit of electricity generated or consumed, typically supplied from the public electricity network. Measured in tonnes CO_2/MWh.
Energy Consumption	The total amount of electrical energy used over a specific period, typically measured in kilowatt-hours (kWh) or megawatt-hours (MWh).
Entity	A reporting organisation, which can vary depending on the scope of reporting. For NZGO reporting the entity is usually an agency but may be aggregated agencies based on individual operational and reporting considerations. For NZGO, agencies will be required to disclose which agencies are being included in a report.
Executive Director or equivalent	Annual Reports must be signed by an executive staff member with the authority to approve reporting for the whole agency.
FOGO	Food Organics & Garden Organics. Refers to a waste collection service that allows customers to separate food and garden waste from their total waste for separate collection.
General government sector agency	The general government sector represents the scope of the Budget. Agencies in this sector generally operate under the Financial Management Framework and carry out policy, regulatory and service delivery functions. This sector includes agencies such as the Ministry of Health, Department of Education, NSW Police

Term	Definition
	Force, Rental Bond Board, and Independent Pricing and Regulatory Tribunal. 'General government sector' is defined under GFS as the institutional sector comprising all government units and non-profit institutions controlled by the Government. Reference: Budget Papers Appendix A4 Classification of Agencies
Goods and Services Recycled Content Reporting Guidance	The NSW Goods and Services Recycled Content Reporting Guidance (2025) (in draft) outlines what agencies must report on in relation to the recycled content of their procured goods and services and supports Action 22 of the Framework.
GovDC	A series of data centre services offered by the NSW Government to enable agencies to consume ICT with maximum efficiency (cost, effort, flexibility), ease of cloud connectivity and physical security. Core to the program is two state-of-the-art data centre's purpose built for NSW Government.
GHG Guidelines	Refers to the NSW Government Greenhouse Gas Accounting and Reporting Guidelines to be used by agencies to calculate their greenhouse gas emissions.
Goods and services contract	A legally binding agreement between a buyer and supplier, outlining the terms and conditions for purchasing goods or services. The contract typically covers vendor selection, product selection, payment terms, and negotiation processes. For the purposes of this guidance, construction activities are not included within this definition.
Green Lease	An agreement between the landlord and the tenant agency designed to improve building performance. Green lease schedules should include provisions to help meet NABERS rating targets, improve energy management, minimise waste and achieve other sustainability outcomes.
Green Star	A building rating system, run by the Green Building Council of Australia (GBCA). Focuses on the sustainability of a building's design and construction.
Greenhouse gases (GHGs)	The seven GHGs listed in the GHG Protocol – carbon dioxide (CO_2); methane (CH_4); nitrous oxide (N_2O); hydrofluorocarbons (HFCs); perfluorocarbons (PFCs); sulphur hexafluoride (SF_6); and nitrogen fluoride (NF_3). It includes the six GHG in the Kyoto Protocol and nitrogen fluoride.

Term	Definition
GreenPower	A national program, managed by the NSW Government, that allows consumers and businesses to support renewable energy generation by purchasing electricity from renewable sources. The GreenPower program accredits renewable energy projects and ensures that purchased electricity is matched with supply.
KPI	Key Performance Indicators – quantitative measures of energy and sustainability-related performance. Includes electricity consumption, waste collection and water use. These are reported in the Annual Report. The NZGO Policy may have targets and target dates against some KPIs. Agency progress against these targets is also tracked in the Annual Report.
Liable agency	The obligation to comply with and report against NZGO measures and targets is limited to General Government Sector (GGS) agencies with 100 or more staff. Read the list of GGS agencies. A list of liable agencies can be found in Appendix G.
Light commercial vehicle	Includes utility vehicles, panel vans and cab chassis. (NZGO Policy definition)
Large-scale Generation Certificates (LGC)	LGCs are tradable certificates created for eligible energy power stations with a capacity of at least 100 kW. The certificates represent the amount of renewable energy generated by these facilities. An LGC is equal to 1 megawatt-hour (MWh) of renewable electricity generated or displaced by a power station.
NABERS	National Australian Built Environment Rating System, a building rating system run by the NSW Government. Focuses on the operational performance of a building, assessing energy, water, waste, and indoor environment quality.
Net Lettable Area (NLA) vs Gross Floor Area (GFA)	NLA: the total floor space within a building that can be leased to tenants, excluding common areas and building services GFA: the total floor area within the building envelope, including structural elements and common areas. Under Action 14, minimum Green Star ratings are required for new buildings with a NLA over 1000m^2. Where NLA is not available, agencies should convert the GFA to an equivalent NLA using an efficiency factor of 0.8: NLA (est) = 0.8 x GFA.

Term	Definition
Net zero	Net zero emissions are achieved when human caused emissions of greenhouse gases to the atmosphere are balanced by their removals over a specified period (NZGO Policy definition).
NZGO	The Net Zero Government Operations Policy.
NZGO Reporting Module	The NZGO Reporting Module enables agencies to generate their Net Zero Government Operations report, incorporating emissions data, compliance statements, and a built-in feature for sign-off by an executive director-level staff member.
Office building	A workplace primarily used for administrative, clerical and similar information-based activities, including the associated office support facilities such as facilities for reception, meetings, training, filing and storage, IT and other office equipment, tenant-installed kitchenettes and staff amenities.
Operational control	An entity is deemed to have operational control over an operation where it has the full authority to introduce and implement its operating policies at the operation. It does not necessarily mean that the entity has authority to make all decisions concerning the operation without consulting other entities. See the GHG Guidelines for detailed guidance on operational control.
Passenger vehicle	Includes cars and SUVs. (NZGO Policy definition)
Recycled content	As defined in AS 14021:2018, recycled material is a proportion by mass, of recycled material in goods or packaging. Only pre-consumer and post-consumer material shall be considered as recycled content. 1. **Pre-consumer material**: material diverted from the waste stream during manufacturing process. Excluded is reutilisation of materials such as rework, regrind or scrap generated in a process and capable of being reclaimed within the same process that generated it. 2. **Post-consumer material**: material generated by households or by commercial, industrial and institutional facilities in their role as end-users of the product which can no longer be used for its intended purpose. This includes returns of material from the distribution chain.
Reporting period	The financial year (July to the following June) for which agencies must report their compliance with the actions of the NZGO Policy, and its performance against the KPIs.

Term	Definition
Scope 1 greenhouse gas emissions	Direct GHG emissions, i.e. emissions from sources that are owned or controlled by the reporting entity.
Scope 2 greenhouse gas emissions	Indirect GHG emissions from the generation of purchased or acquired electricity, steam, heating, or cooling consumed by the reporting entity. Purchased and acquired electricity is electricity that is purchased or otherwise brought into an entity's boundary. Scope 2 GHG emissions physically occur at the facility where electricity is generated.
Scope 3 greenhouse gas emissions	Indirect GHG emissions other than those covered in scope 2 GHG emissions, that occur in the value chain of the reporting entity, including both upstream and downstream emissions.
Solar photovoltaics (PV)	A technology that converts sunlight directly into electricity using semiconductor materials that exhibit the photovoltaic effect.
Sustainable Government Data Platform	The Sustainable Government Data Platform (including CASPER) is a web portal to assist agencies to meet their requirements under the NZGO Policy. The Sustainable Government Data Platform automatically sources data from whole of government contracts and allocates it to your agency's profile ready for use in NZGO reporting. This is the preferred method for agencies to record their actions and outcomes against the actions and KPIs of the Policy. The Sustainable Government Data Platform will incorporate the CASPER database along with new information to generate the NZGO Annual Report for agencies, based on their data and responses.
Sustainable Government SharePoint	SharePoint site that provides agencies with tools and guidance to complete NZGO reporting. Accessible only by NSW government GGS Agencies.
Site **Site Name** **Site Address** **Contract Address**	Premises where energy, water, waste and other utility services are used, and to which bills are issued by suppliers. The Site Name is the term commonly used by the agency and others. CASPER uses the site name provided by the agency. A Site may have multiple Site Addresses, especially for sites on large blocks.

Term	Definition
	A Contract Address is the address description that appears on a utility bill and typically relates to a specific meter or service delivery point. and a specific billing account. One Site Address may have several different Contract Addresses.
Statement of Compliance	A statement from the agency to attest that all policy requirements relevant to their agency have been met or provide appropriate justification for non-compliance (NZGO Policy definition).
TPG24-33 (Reporting framework for first year climate-related financial disclosures)	NSW Government's reporting framework that sets out the minimum requirements for the first year of mandatory climate-related financial disclosures for a NSW Government entity with reporting obligations.
Whole of Government (WofG) Contracts	Contracts for the supply of services to agencies, such as electricity, waste collection and vehicle leasing, obtained and managed by NSW Procurement. Agencies may obtain services outside of the WofG Contracts. In the NZGO these arrangements are termed *Off-contract*.

Appendix

Appendix A: Summary of data sources and input channels

Sustainable Government Data Platform integrates data from both on-contract and off-contract sources:

Data sources and input channels

Data source	Responsibility for data population	Responsibility for data validation
Electricity consumption and spend under Contract 3062 – Retail Supply of Electricity	DCCEEW	Agency
Natural gas consumption and spend under Contract 4000 – Retail Supply of Natural Gas	DCCEEW	Agency
Liquified petroleum gas consumption and spend under Contract 349 – LPG Non-Automotive	DCCEEW	Agency
Fuel consumption and spend under Contract 300 – Fleet Management Panel	DCCEEW	Agency
Kilometres travelled and total spend under Contract 1008 – Travel Management Services	DCCEEW	Agency
Waste streams, waste type, weight and spend under Contract 9698 – Waste Management	DCCEEW	Agency
Water consumption and spend sourced from Sydney and Hunter Water	Account numbers – agency Data - DCCEEW	Agency
Off contract data - utilities not procured under Whole-of Government contracts	Agency	Agency
Internal fleet tracking (if not on Contract 300)	Agency	Agency
Other GHG emissions sources	Agency	Agency

Table 17: Data sources and input channels

Appendix B: List of emission reduction projects

All energy- and emissions-related projects undertaken by agencies to reduce emissions in the reporting year must be categorised as indicated below:

- Energy efficiency projects
    - Building envelopes (insulation, skylights)
    - Battery energy storage system (BESS)
    - Compressors
    - Computers & servers
    - Fans
    - Heat pumps
    - Hot water system
    - HVAC
    - Industrial equipment
    - Laundry, washing machines and dryers
    - Lighting
    - Monitoring (building management systems, sub-metering)
    - Power factor correction
    - Refrigeration
    - Standby power, timers, sensors
    - Sterilisers
    - Other
- Emissions reduction projects for example refrigeration, medical gases, etc.
- Electrification of gas-fired equipment
    - Boilers
    - Hot water system
    - HVAC
    - Sterilisers
    - Other
- Solar Photovoltaics (PV)
- Other

Appendix C: Investigating feasibility of demand response programs

Sites with large electricity demands (estimated at 100MWh per year) may be eligible to participate in the Wholesale Demand Response Mechanism (WDRM). This scheme allows customers to participate directly in the wholesale National Electricity Market and respond to large increases in the electricity pool price by curtailing loads. Agencies should follow the process outlined below.

Process for investigating demand response opportunities

There are other incentives for demand response which may be available to agencies with smaller site loads. Customers with maximum demand tariffs on their electricity bill can save money by shifting the time that electricity is used to outside the tariff time band. The customer's Distribution Network Service Provider may provide further incentives for demand reduction in specific locations where the load on the electricity network is high at peak times.

The NSW Government operates the Peak Demand Reduction Scheme (PDRS), which provides a financial incentive to install select energy-efficient appliances, such as battery energy storage systems, pool pumps and air conditioners.

Appendix D: Reporting Template

A reporting template will be made available for those agencies not utilising the Sustainable Government Data Platform Reporting Module by July 2025, based on the finalised M&R Framework and required data. It will require data entry into an Excel/CSV file or equivalent and an approved report for publication.

Appendix E: Reporting on Large-scale Renewable Energy

In the Australian energy market, Large-scale Generation Certificates (LGC) and Large-scale Renewable Energy Target (LRET) are both components of the Renewable Energy Target (RET) scheme, but they serve different purposes as outlined below. In addition, changes to the GreenPower rules from 1 January 2025 overlap with LRET, impacting reportable KPIs in the policy.

Large-scale Generation Certificates (LGC)

LGCs are certificates created for each MWh of electricity generated from eligible renewable energy sources, such as solar PV. Agencies that operate solar systems equal to or larger than 100 kW, create LGCs if they are registered with the Clean Energy Regulator (CER) as a renewable energy power station. The LGC either provides a financial incentive for renewable energy generation and can be sold or an agency can claim the emissions abatement associated with the LGC if the certificate is surrendered. However, the latter is only applicable to agencies that choose to use a market-based carbon accounting method when disclosing their carbon emissions (as opposed to the location-based method). Reporting requirements in this framework on LGCs created and surrendered will help to determine agency emissions or, alternatively, provide an indication on further reduction opportunities. This can inform NSW Government decisions on meeting net zero targets.

Large-scale Renewable Energy Target (LRET)

LRET is a specific target set by the Australian Government that mandates an amount of renewable energy to be generated each year. Energy retailers and other liable entities must meet the LRET by acquiring a specified number of LGCs, currently set at 33 million MWh per year until 2030. This annual target is used to calculate how much of total grid electricity demand is generated from large-scale renewables. This percentage is called the Renewable Power Percentage (RPP) and is important for agencies that choose a market-based carbon accounting method for their reporting.

GreenPower rule changes

GreenPower products used to be fully additional to the Australian Government's mandatory LRET. However, from 1 January 2025, GreenPower percentages will include the mandatory Renewable Power Percentage (RPP), except for customers that are exempt from the RET. Conversion to the new GreenPower percentage is shown below:

$$GreenPower\ \% = mandatory\ RPP\ [\%] + voluntary\ GreenPower\ [\%]$$

The calculation approach under Action 5 refers to the voluntary GreenPower percentage set at a minimum of 6% under the Net Zero Government Operations Policy (except for Health). The mandatory RPP is published each year by the Clean Energy Regulator and can be found here.

Appendix F: List of LGAs

Local Government Areas from metropolitan areas

Greater Sydney	Greater Newcastle*	Greater Wollongong
Bayside Council	Lake Macquarie, City of	Kiama, Municipality of
Blacktown City Council	Newcastle, City of	Shellharbour, Municipality of
Blue Mountains, City of	Cessnock	Wollongong, City of
Burwood, Municipality of	Maitland	
Camden Council	Port Stephens	
Campbelltown, City of		
Canada Bay, City of		
Canterbury-Bankstown, City of		
Cumberland City Council		
Fairfield City Council		
Georges River Council		
Hawkesbury, City of		
Hornsby Shire		
Hunter's Hill, Municipality of		
Inner West Council		
Ku-ring-gai Council		
Lane Cove Council		
Liverpool, City of		
Mosman Council		
North Sydney Council		
Northern Beaches Council		
Parramatta, City of		
Penrith, City of		
Randwick, City of		
Ryde, City of		
Strathfield, Municipality of		
Sutherland Shire		
Sydney, City of		
The Hills Shire		
Waverley Council		
Willoughby, City of		
Wollondilly Shire		
Woollahra, Municipality of		

Appendix G: List of reporting agencies

Agencies listed here are those that submitted a GREP report for 2023 - 2024. If agencies meet these criteria but are not listed, please contact DCCEEW to request inclusion.

List of reporting agencies

Aboriginal Affairs	Long Service Corporation
Aboriginal Housing Office	Mid North Coast Local Health District
Ambulance NSW	Ministry of Health, NSW
Art Gallery of NSW	Murrumbidgee Local Health District
Audit Office of NSW	Museum of Applied Arts and Sciences
Australian Museum	Museums of History NSW
Botanic Gardens of Sydney	National Parks and Wildlife Service
Callan Park	Nepean Blue Mountains Local Health District
Centennial Park and Moore Park Trust	Northern NSW Local Health District
Central Coast Local Health District	Northern Sydney Local Health District
Create NSW	Office of Sport
Crime Commission, NSW	Office of the Children's Guardian
Crown Solicitor's Office	Office of the Director of Public Prosecutions
Department of Climate Change, Energy, the Environment and Water	Ombudsman's Office, NSW
Department of Communities and Justice	Parliamentary Counsel
Department of Customer Service	Parramatta Park Trust
Department of Education	Police Force, NSW
Department of Enterprise, Investment and Trade	Premier's Department
Department of Planning, Housing and Infrastructure	Property NSW
Department of Primary Industries, NSW	Public Service Commission
Department of Regional NSW	Reconstruction Authority
Destination NSW	Rural Fire Service, NSW
Education Standards Authority, NSW	Service NSW
eHealth NSW	South Eastern Sydney Local Health District
Electoral Commission, NSW	South Western Sydney Local Health District
* Energy Corporation of NSW	Southern NSW Local Health District
Environment Protection Authority	State Emergency Service, NSW
Far West Local Health District	State Insurance Regulatory Authority
Fire & Rescue NSW	State Library of NSW
Government House Sydney	State Records Authority NSW
Greater Sydney Parklands	Sydney Children's Hospitals Network
Health Care Complaints Commission	Sydney Living Museums
HealthShare NSW	Sydney Local Health District
Hunter and Central Coast Development Corporation	Sydney Metro

Hunter New England Local Health District	Sydney Observatory
Illawarra Shoalhaven Local Health District	Sydney Olympic Park Authority
Independent Commission Against Corruption	TAFE Commission
Independent Pricing and Regulatory Tribunal of NSW	Telco Authority, NSW
Infrastructure New South Wales (iNSW)	The Cabinet Office
Institute of Sport, NSW	Transport for NSW
Jenolan Caves Reserve Trust	Treasury
Judicial Commission	Trustee and Guardian, NSW
Justice Health and Forensic Mental Health Network	Western NSW Local Health District
Law Enforcement Conduct Commission	Western Parkland City Authority
Legal Aid NSW	Western Sydney Local Health District
Local Land Services	Western Sydney Parklands Trust

* Agency has not previously reported but is eligible to report for 2024/25.

Appendix H: Waste conversion factors

Litres (L) to tonnes (t)

Liquid waste collected and measured in litres, such as cooking oil and pulped organic waste should be converted to tonnes as per NABERS guidance. A conversion factor of 1:1 can be applied to determine the weight of the waste in kilograms. The weight in kilograms should be divided by 1000 to calculate the weight in tonnes.

For example, if an agency has disposed of 550 litres of cooking oil the weight in tonnes would be calculated as follows:

550 L = 550 kg

550 ÷ 1000 = 0.55

The agency would report 0.55 tonnes of cooking oil.

Cubic metres (m^3) to tonnes (t)

Waste data in cubic metres should be converted to tonnes as per the density factors in the table. Source nabers.gov.au.

To calculate the waste weight in tonnes the waste in m3 should be multiplied by the density factor to determine the weight of the waste in kilograms. The weight in kilograms should be divided by 1000 to calculate the weight in tonnes.

For example, if an agency has disposed of 50 m^3 of general waste the weight in tonnes would be calculated as follows:

50 x 105 = 5250 kg

5250 ÷ 1000 = 5.25

The agency would report 5.25 tonnes of general waste.

Waste conversion

Waste stream	Waste subtype	Description	Std density (kg/m3)
General waste	General waste	Landfill waste or putrescible waste, this includes waste going to an alternative waste treatment facility.	105
	Dry waste	Waste which will not rot, decay or disintegrate over time and has little or no moisture content, can also be described as inorganic or non-biodegradable waste. The platform assumes this waste type is collected for waste to energy.	70
Mixed recycling	Mixed recycling	Also referred to as co-mingled recycling, capturing commonly identifiable recyclables. Bin usually has a yellow lid, and usually contains: • Paper • Cardboard • Glass containers and bottles • Aluminium, tin and steel cans • Hard plastic bottles and containers For clarification of what can be included contact the waste contractor responsible.	60
	CDS mixed recycling	Mixed recycling separated to the point it will be accepted by a Container Deposit Scheme	53
Paper/cardboard	Paper & Cardboard	A mixed paper and cardboard stream only, containing loose paper, and loose and compacted cardboard. e.g. office paper, newspaper, boxes.	50
	Cardboard (compacted)	Cardboard only stream that is compacted into bales.	90
	Paper	Loose paper only stream. e.g. office paper, newspaper no paper with any plastic content (coffee cups).	90
	Cardboard	Loose cardboard only stream.	35
	Secure paper	Confidential paper documents which need to be disposed of securely	80
	Paper towel	Hand towels/paper towels from bathrooms.	50
Organics	Organics	Compostable waste, e.g. food waste. Can include some green waste, e.g. office flowers, but any bins that are primarily green waste should be listed under that stream.	280

Waste stream	Waste subtype	Description	Std density (kg/m3)
	Cooking oil	All types of cooking oil used in food preparation.	910
	Green/garden waste	Garden waste e.g. sticks and twigs, leaves, flowers, grass clippings, weeds and shrubs.	70
	Compostable packaging	Compostable packaging must meet the requirements of the Australian Standards AS 4736–2006 (the similar European standard is EN 13432) or AS 5810–2010 and is also independently certified as meeting the respective performance standards.	40
Glass	Glass	Glass only waste stream, e.g., Bottles and jars.	200
	Crushed glass	Glass, which is crushed prior to being weighed and picked up	1800
	CDS glass bottles	Glass bottles separated to the point that they can be accepted by a Container Deposit Scheme	200
Plastic	Polystyrene	Expanded polystyrene.	15
	CDS plastic containers	Plastic containers separated to the point they can be accepted by a Container Deposit Scheme.	25
	Soft plastic	Plastic that can be easily scrunched into a ball e.g., plastic packaging, plastic bags.	25
	Polyvinyl chloride (PVC)	A waste stream that contains items made from PVC only, such as credit cards, cling wrap, liquid bags, face masks, tubing.	90
Miscellaneous	CDS cartons	Cartons separated to the point they can be accepted by a Container Deposit Scheme	30
Metals	CDS aluminium cans	Mixed recycling separated to the point it will be accepted by the Container Deposit scheme	27
Clinical	Anatomical waste	Body parts, organs, placenta and recognisable or large pathological specimens	158
	Clinical waste	Waste resulting from medical, nursing, pharmaceutical, skin penetration or other clinical related activity. May include the following human tissue, bulk body fluids, materials or equipment, laboratory specimens or cultures, etc.	106
	Pharmaceutical waste	Pharmaceuticals or other chemical substances for example drugs, remedies or medication	106

Waste stream	Waste subtype	Description	Std density (kg/m3)
		that have either expired or are no longer being used.	
	Sharps	Infection control Sharp objects–e.g., needles, syringes with needles, scalpels, blades, disposable scissors, suture equipment, stylets, and trocars, broken test tubes, and glass that may contain human blood, fluids, and tissues with pathogens	158
	Sanitary waste (AHW)	Absorbent hygiene waste - nappies, adult nappies, sanitary pads, tampons, etc.	106
Hazardous	Cytotoxic waste	Any substance contaminated with residue or preparations that contain materials that are toxic to cells, principally through their action on cell production.	158

Appendix I: Waste subtypes

Source: C9698 waste management

Waste Stream	Waste Subtype
General	General waste dry
	General waste wet
	General waste alternative waste treatment (AWT)
Recycling	Comingled containers
	Metals
	Plastics
	Glass
	Paper & cardboard
	Rubber
	Other recycling
Organics	Food organics and garden organics (FOGO)
	Food organics
	Garden organics
	Timber
	Other organics
Liquid waste	Cooking oil
	Oily water
	Grease trap
	Effluent (specify in comments)
	Other liquid waste
Secure destruction	Secure destruction paper and cardboard
	Secure destruction IT hardware and media
	Secure destruction product
	Other secure destruction
Clinical & related	Clinical
	Cytotoxic
	Anatomical
	Clinical sharps
	Pharmaceuticals
	Genetically modified organisms
	Other clinical
Hazardous	Hazardous - liquid
	Hazardous – solid (for example, asbestos)
	Emergency response
	Other hazardous
Other	Fluorescent tubes/light globes
	Toner cartridges
	Batteries
	e-waste
	Textiles
	Other

NSW GOVERNMENT

For more information

Contact DCCEEW at government@environment.nsw.gov.au

www.energy.nsw.gov.au | email@website.nsw.gov.au