



Australian Government  
Department of Finance

APS  
**net zero**

# Net Zero in Government Operations Strategy

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Government leading by  
example through climate  
action in government operations



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# Minister's Foreword

I am proud to be part of a Government that is taking action and demonstrating leadership by reducing the Australian Public Service's own emissions to net zero by 2030.

As recent severe weather events have shown, climate change continues to present significant social, environmental and economic challenges. That is why the Australian Government is leading by example on what Government can do to reduce emissions to help mitigate further impacts on our country and way of life.

In June 2022, the Australian Government committed to the United Nations and the Australian community to increase action on climate change in a way that is ambitious and can be responsibly achieved. The Net Zero in Government Operations Strategy is an important step forward and represents significant action to give effect to our election commitment to achieve net zero in the Australian Public Service by 2030.

Under this Government, consistent reporting on greenhouse gas emissions from government operations has been made public for the first time in ten years. These reports, as well as forthcoming development of emissions reduction plans, are critical first steps to support the improved transparency and accountability that underpin broader climate action in government operations.

This strategy represents a strong commitment to lead by example on emissions reduction and contribute to the decarbonisation of Australia's economy. All of us in the Australian Government have a role to play in considering climate and emissions reduction in our decision making.

Importantly, this strategy was developed through extensive consultation across the APS, industry, and with domestic and international stakeholders and was informed by entity emissions data, as well as domestic and international best practice.

There are clear opportunities if we can make the most of the transition to a clean and renewable economy. The renewable energy target for government operations set out in this strategy seizes this opportunity and contributes to Australia to become a renewable energy superpower, helping to drive partnerships and improvements across business and industry.

This is an ambitious yet practical strategy that sends a strong signal of just how serious this Government is about reducing emissions across the country.

**Katy Gallagher**  
**Minister for Finance**



# Strategy Overview

The Net Zero in Government Operations Strategy describes the approach for implementing the Australian Government's commitment to achieve net zero government operations by 2030 as included in Australia's Nationally Determined Contribution Communication 2022 under the Paris Agreement:

"The Australian Government has committed to reduce the emissions of Commonwealth Government agencies to net zero emissions by 2030 (excluding Defence and security agencies). Emissions reductions across non-Defence APS agencies is a strong commitment to lead by example on emissions reductions and contribute to the decarbonisation of Australia's economy."

The Australian Government reaffirmed this ambitious target when it was one of 19 global partners to launch the Net Zero Government Initiative at the United Nations Framework Convention on Climate Change Conference of Parties meeting (COP27) in November 2022. This is one of several partnerships and activities within Australia and overseas that the Australian Government is pursuing to demonstrate leadership in climate action in government operations.

The Strategy draws on domestic and international best practice and is informed by initial baseline emissions data reported for 2022-23. It sets out the activities, emissions sources and Australian Government entities (such as departments and agencies) that are included in the APS Net Zero target and reporting, and action required by entities. The Strategy has been developed remaining sensitive to commercial realities and wider cost of living pressures in the community, identifying and targeting actions where it would be appropriate to lead and drive change in the market.

Entities commenced emissions reporting in their 2022-23 annual reports, with the quality of data expected to improve over time as emissions reporting matures, and

future expansions to reporting are planned to capture data from additional scope 3 emissions sources. Emissions data from Australian Government operations will also be aggregated and reported annually at the whole-of-Australian-Government level to support transparency and consistency.

Informed by this emissions data, entities will develop emissions reduction plans by June 2024 that set out their intended approach and specific actions to support the Australian Government's target, aligned with the requirements of this Strategy. A 2026-27 mid-term review will consider overall progress to date, domestic and international expectations at that time on climate action in government operations, and any recommended changes to policy or strategy to ensure the Government is still meeting its commitment to demonstrate leadership.

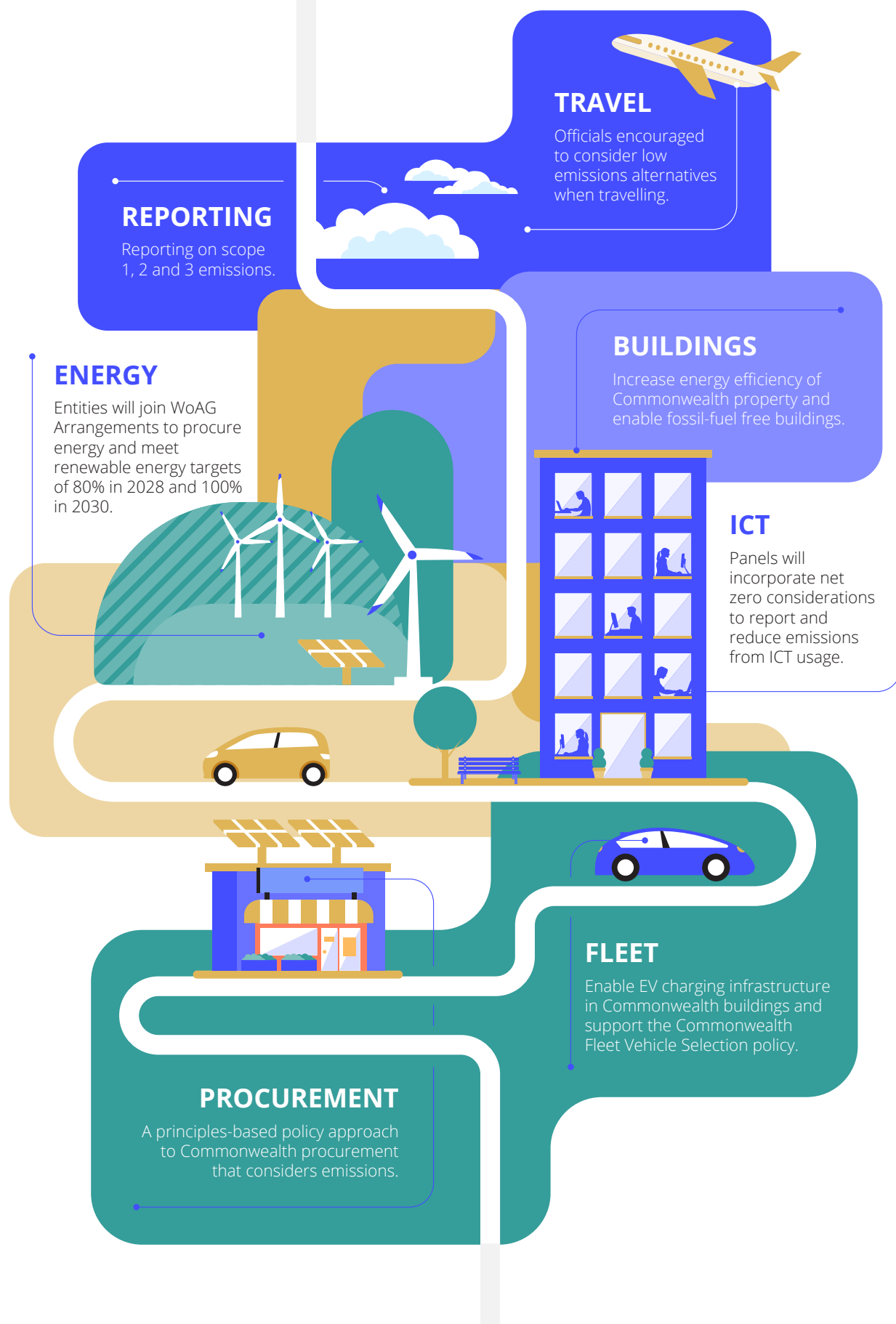
The Strategy contains rules and guidance for entities. Consistent with other Australian Government public sector policies and frameworks, the Strategy is a devolved framework and has been designed such that entities are responsible for identifying and implementing necessary action to support the Government's commitment, assisted by the Department of Finance. The Strategy will be complemented by guidance that will further explain obligations and provide practical advice for implementation and achieving net zero. Capability uplift across the APS, including targeted learning and development, collaboration and sharing knowledge and experience across entities will be important to enable successful outcomes.

The Strategy is also designed to support and integrate with existing whole-of-Australian-Government policies and frameworks, such as the Commonwealth Procurement Framework and Commonwealth Property Management Framework. These are being progressively updated to reflect net zero considerations and should be considered jointly for relevant decisions.

**The Strategy supersedes the Energy Efficiency in Government Operations Policy, which was last updated in 2007.**

Actions by relevant entities under the Strategy will inform parts of their climate disclosures under the Commonwealth Climate Disclosure initiative. These include emissions reduction plans and progress towards reaching emissions targets. Further guidance on these requirements will be provided in 2024.





# Scope

## Net zero

Net zero broadly refers to reducing greenhouse gas emissions through a combination of energy efficiency, renewable energy and other measures, and usage of offsets. Progress towards and the achievement of the net zero target will be calculated at the aggregate level of all included entities, with annual reporting supporting scrutiny on individual entity performance.

## Distinguishing between the APS Net Zero target and reporting

APS Net Zero 2030 includes two components: an emissions reduction target and the reinstatement of public reporting.

## Greenhouse gas emissions included in the target

At this stage, the APS Net Zero 2030 target includes scope 1 and scope 2 emissions. Decisions on scope 3 will be made in the future as further data becomes available.

## Entities included in the target

The APS Net Zero 2030 target includes non-corporate Commonwealth entities.

Corporate Commonwealth entities and Commonwealth companies can declare they will meet the 2030 target. A list of those that have declared they will meet the target will be published within the Net Zero in Government Operations Annual Progress Report each year. Other corporate Commonwealth entities and Commonwealth companies are encouraged to declare their own net zero targets.



Security agencies will take action to reduce their emissions aligned with this Strategy, and will set emissions reduction targets where this does not compromise operational and capability requirements. A list of the targets set by the security agencies will also be included in the Net Zero in Government Operations Annual Progress Report from 2024. Further details are included in the Security Agencies chapter.

Commonwealth entities and companies

Non-corporate Commonwealth entities (NCE)	Non-corporate Commonwealth entities are legally and financially part of the Commonwealth and include departments of state.
Corporate Commonwealth entities (CCE)	A corporate Commonwealth entity is a body corporate that has a separate legal identity from the Commonwealth and can act independently. Most CCEs are financially separate from the Commonwealth.
Commonwealth companies	Commonwealth companies are companies established under the <i>Corporations Act 2001</i> that the Commonwealth controls and are legally separate from the Commonwealth.

The PGPA Act Flipchart is a reference of all non-corporate and corporate Commonwealth entities and Commonwealth companies.

Entity reporting requirements

All non-corporate and corporate Commonwealth entities and Commonwealth companies will report on their emissions as part of the reporting requirements under the *Public Governance, Performance and Accountability Act 2013* (PGPA Act) and s516A of the *Environment Protection and Biodiversity Conservation Act 1999* (EPBC Act). Emissions reporting requirements are set out in Resource Management Guides 135, 136 and 137, which detail the annual reporting requirements for each entity type. Entities must report on scope 1, scope 2 and select scope 3 emissions.

Whole-of-Australian-Government reporting

In addition to entity annual reports, the Department of Finance will publish the Net Zero in Government Operations Annual Progress Report in the final quarter of each calendar year. This will report on measures included in measurement sections of each chapter of the Strategy, and the aggregated performance across entities in achieving net zero.

Included entities

Non-corporate Commonwealth entities are required to meet the obligations contained in this Strategy. Corporate Commonwealth entities and Commonwealth companies are encouraged to meet the obligations.

Australian Parliament House

As this Strategy is designed to lead by example, the Government will work with the Presiding Officers to determine appropriate consideration of Australian Parliament House for this initiative.

International activities

Activities by Commonwealth entities that take place outside of Australia or its territories, including international air and marine travel, are not included in Australia's Nationally Determined Contribution and are not included in the APS Net Zero 2030 target or subject to the Strategy. Entities that undertake these activities will act as appropriate to reduce their emissions in the relevant local context as an aspirational goal for the Australian Government to demonstrate leadership and advance Australia's climate diplomacy objectives.





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# NET ZERO Energy



# Net Zero Energy

Reducing energy consumption through energy management strategies and improving energy efficiency represents the most effective way for Commonwealth entities to reduce emissions. Approaches to doing so are reflected in this and subsequent chapters in the Net Zero in Government Operations Strategy, including through improving building performance and considering approaches to travel.

Electricity usage is the largest source of emissions by non-corporate and corporate Commonwealth entities. This means incorporating more renewables into the energy profile is essential to reduce emissions and achieve net zero by 2030. The Strategy has set a renewable electricity target of 80% of electricity procured from renewable sources<sup>1</sup> from the market (where available) by 2028, and 100% by 2030. This approach demonstrates the Australian Government's intent to lead by example in 82% of the energy market being renewable by 2030 and is consistent with its approach to increase renewable energy uptake in the market.

To achieve this target, the Department of Finance will establish whole-of-Australian-Government arrangements for electricity procurement for use by entities. This consolidated approach to electricity procurement will streamline the procurement process, provide consistency across entities, avoid internal competition for renewable resources, and enhance commercial outcomes for the benefit of all entities. The arrangement will outline how the Australian Government will ensure the procurement of renewable energy, including but not limited to the purchase and voluntary surrender of large-scale generation certificates from new or existing projects, or other renewable energy options. This consolidated approach also intends to maximise the impact of Australian Government spending by encouraging greater levels of renewable energy in the market.

Entities are also encouraged, with the assistance of Property Service Providers or other experts (as appropriate) to:

- + pursue energy management strategies and optimise their energy consumption
- + identify and implement energy efficiency projects, avoiding energy consumption
- + identify and implement opportunities to replace gas with electricity
- + identify and implement ways to minimise transition costs
- + explore renewable energy solutions that align with their specific needs and goals
- + explore opportunities for behind-the-meter solutions, including through Power Purchase Agreements to reduce capital imposts.

In this context, the Australian Government is also exploring how entities can consider demand management for the purposes of the Australian Energy Market Operator's Reliability and Emergency Reserve Trader scheme or similar voluntary initiatives to support resilience of the electricity grid.



In the last 2 years, the Great Barrier Reef Marine Park Authority has implemented numerous key initiatives including transitioning to 100% Green Power for all properties fully leased or owned, transitioning 75% of its fleet to zero emissions vehicles, moving to a 5-star NABERS rated head office, and engaging with Green Star certification for its office fit-out.

Renewable electricity target

By 1 January 2028, 80% of electricity procured by entities, that is generated off-site and purchased by entities, must be from renewable sources<sup>1</sup> where available.

By 1 January 2030, 100% of electricity procured by entities, that is generated off-site and purchased by entities, must be from renewable sources<sup>1</sup> where available.

Electricity procurement

Entities must procure electricity through the new whole-of-Australian-Government arrangements when commenced.

This arrangement will align with the Buy Australian Plan objectives and invest, where possible, in new projects.

Additional guidance will be developed for small market, gross lease, and electricity that is not procured from large market.

Behind-the-meter renewable energy generation

Entities may install behind-the-meter renewable energy solutions. These installations involve generating renewable electricity on-site, closer to the point of consumption, and can include technologies such as rooftop solar panels and energy storage systems.

Entities may consider behind-the-meter Power Purchase Agreements with a solar contractor to reduce or eliminate capital investment.

Natural gas and LPG

Natural gas and LPG make up a smaller part of the energy mix. Entities will build into their asset replacement lifecycle the electrification of their buildings but are not encouraged to replace before end of life unless other drivers, such as removal of supply, would otherwise require so.

Measuring success

TARGET	MEASURE
By 1 January 2028, 80% of the Commonwealth's procured electricity that is generated off-site and purchased by entities, must be renewable where available.	Percentage of electricity consumption generated offsite and purchased, from renewable sources.  Percentage of electricity generated on-site that is certified renewable energy.
By 1 January 2030, 100% of the Commonwealth's procured electricity that is generated off-site and purchased by entities, must be renewable where available.	Percentage of total electricity usage that is renewable.

1 'From renewable sources' means electricity usage is matched with investments in renewable sources, such as through purchases of renewable electricity certificates, under a market-based electricity accounting approach. For further information on the market-based approach please visit <https://www.dcceew.gov.au/climate-change/publications/national-greenhouse-accounts-factors-2023>









# NET ZERO Buildings





# Net Zero Buildings

Property is the main driver of electricity and natural gas consumption and related emissions. Reducing these emissions by improving energy efficiency and electrification represents the most achievable and cost-effective approach.

While there are many different types of buildings across the Commonwealth property portfolio, office space represents a significant proportion, so this framework focuses on improving the energy efficiency of office space in Commonwealth-owned and leased buildings. Commonwealth office space is largely leased for a long term rather than owned.

Further advice (including for other building types and approaches to leasing) will be provided in guidance accompanying the Net Zero in Government Operations Strategy. Further guidance will also address additional considerations, such as the efficient use of space in the context of flexible and remote work and minimising electricity consumption including through energy efficient devices and behaviours, such as timed energy efficient lights and installing window coverings or shading devices.

Rating tools are one of the most effective means for entities to understand and reduce property-related emissions. These tools create a consistent and transparent building performance standard to compare outcomes. The Energy rating tool by National Australian Built Environment Rating System (NABERS) is an accepted industry standard which will be used to measure the comparative energy efficiency performance of buildings in this Strategy. Similarly, the Green Building Council of Australia Green Star ratings are an accepted industry approach for designing and constructing high-performing buildings.

This chapter also addresses the electrification of buildings and metering, which will be critical to measuring and reporting property-related emissions and contribute to driving continuous improvement.

The Australian Government's National Energy Performance Strategy seeks to showcase national government leadership and encourage better performance across the economy. Requirements under the Net Zero in Government Operations Strategy will demonstrate government leadership in achieving National Energy Performance Strategy outcomes through capturing the benefits of improved energy performance in Australian Government buildings, equipment, operations, and vehicles.

## NABERS ratings

From 1 July 2025, where a lease is entered into for four or more years over an office space of 1000 square metres or more of net lettable area, then the office space and the building in which it is

located must have and maintain 5.5 star or higher base building and tenancy NABERS Energy ratings. This obligation should be met via a whole building rating if applicable.

- + Where a lease otherwise meets the requirements of this rule but represents a minority of a building's net lettable area, it must have and maintain a 5.5 star or higher tenancy NABERS Energy rating only.
- + Where a lease otherwise meets the requirements of this rule but is located outside a metro city, it must achieve a 4.5 star or higher rating for the applicable NABERS Energy ratings. The lease should provide for the office space to achieve 5.5 stars within two years of lease commencement.
- + Where a lease does not meet the requirements of this rule, no minimum NABERS rating applies.

From 1 July 2026, where a contract is entered by or for the Commonwealth for the purchase or construction of office space with a value greater than \$15 million, the office space must have and maintain a 6 star NABERS Energy rating.

From 1 July 2026, where a contract is entered for refurbishment of office space over 1000 square metres leased for over four years, the office space must achieve and maintain a 5.5 star or higher tenancy NABERS Energy rating.

A recent installation of upgraded insulation and a 227 panel solar photovoltaic system at the Commonwealth Law Courts in Parramatta is expected to avoid 89 tonnes CO<sub>2</sub>-equivalent a year.

The installation of solar panels at the Department of Finance in Canberra is expected to produce more than 520 kilowatts of power and will lift the building's energy rating to the maximum 6-star NABERS rating.

By 1 January 2030, entity-owned office space over 1000 square metres should achieve and maintain a 4.5 star or higher NABERS Energy rating. By 1 January 2035, entity-owned office space should achieve and maintain a 5.5 star or higher NABERS Energy rating.

From 1 July 2025, where a contract is entered by or for the Commonwealth for the purchase or construction of a warehouse, or a lease is entered into for four or more years, the procurement should consider the NABERS Energy rating and aim to have and maintain a 4 star or higher rating where possible. The setting of minimum standards will be considered in 2026-27.

Entities should also consider the use of other NABERS ratings as appropriate, such as NABERS Water, NABERS Waste, NABERS Indoor Environment, NABERS Data Centres, NABERS Warehouses and Cold Stores and NABERS Universal Benchmark.

### **Green Building Council of Australia Green Star ratings**

From 1 July 2026, any office space purchased, constructed by or for the Commonwealth (including as part of a pre-commitment agreement) with a value greater than \$15 million must obtain a 4 star Green Star certification, which includes complying with the Climate Positive Pathway from Green Building Council of Australia, or an approved rating from a similar industry rating framework. A 4 star rating is the minimum required under this Strategy and entities will be encouraged to achieve a 5 or 6 star rating where possible to demonstrate leadership.

The Department of Defence implements similar requirements through its existing policy suite.

### **Electrification**

From 1 July 2024, where a lease is to be entered into for office space, entities should prefer all-electric buildings, particularly if the Commonwealth is directly responsible for base building services costs.

From 1 July 2026, where a contract is entered for the purchase or construction by or for the Commonwealth of office space, the office space must be all-electric where available. This includes building heating, cooling and water heating but excludes backup generation, subject to the 2026-27 review.

By 1 January 2040, entities should only lease or own office space that is all-electric.

### **Green Lease Schedule**

From 1 January 2025, a lease entered into by entities for office space of 1000 square metres or more of net lettable area for four or more years must contain a Green Lease Schedule.

### **Electricity metering**

From 1 January 2025, new office space of 1000 square metres or more purchased, leased/tenanted, constructed or refurbished by entities must be separately metered where practical.

In line with Green Lease Schedules, new office buildings, major refurbishments and new leases which have a NABERS leasing requirement and 50% or more of the total building occupied, must have separate digital revenue metering in place. All other new buildings, major refurbishments and new leases should have separate digital metering in place that allows for the accurate metering of energy.

### **Electric vehicle charging**

By 1 July 2024, all office space with allocated parking and fleet must have an electric vehicle charging plan where possible.

By 1 January 2025, office space with allocated parking should have facilities to support electric vehicle charging if an entity has electric fleet vehicles on site where possible.

### **Embodied emissions**

When pursuing construction, refurbishment and fit-outs, entities should consider the emissions that will be embodied in any works including consideration of embodied carbon ratings under the NABERS for new construction. This includes considering the refurbishment and reuse of materials, products and equipment. Further guidance will be produced to enable a consistent approach to embodied emissions. Additional requirements will be set within the Environmentally Sustainable Procurement Policy.

For clarity, embodied emissions are not included in the APS Net Zero 2030 target.



Measuring success

TARGET	MEASURE
Office space leased from 1 July 2025 for four or more years, over 1000sqm: <ul style="list-style-type: none"><li>• achieved the relevant base building and/or tenancy NABERS energy rating of 5.5 stars or 4.5 outside metro cities; and</li><li>• maintained the relevant base building and/or tenancy NABERS energy rating of 5.5 stars or 4.5 outside metro cities.</li></ul>	Percentage of leased office space that meets the respective targets.
Office space refurbished from July 2026, greater than 1000sqm: <ul style="list-style-type: none"><li>• achieved a 5.5 star or higher NABERS energy rating.</li><li>• maintained a 5.5 star or higher NABERS energy rating.</li></ul>	Percentage of office space refurbished in the reporting period that meets the respective targets.
From 1 July 2026, office space purchased or constructed by or for the Commonwealth with a value greater than \$15 million must obtain a 4 star Green Star certification using the climate positive pathway and 6 star NABERS rating.	Percentage of purchased or constructed office space that meets the respective targets.
Office space with allocated parking and fleet from 1 July 2024 have an electric vehicle charging plan where possible.  Office space with allocated parking from 1 January 2025 to have facilities to support electric vehicle charging if an entity has electric fleet vehicles on site where possible.	Percentage of office spaces with allocated parking areas that have: <ul style="list-style-type: none"><li>• EV charging plans</li><li>• EV charging available.</li></ul>





# NET ZERO Procurement



# Net Zero Procurement

Procurement will play an important role in reducing emissions from Commonwealth entities to net zero by 2030. This chapter builds on amendments to the Commonwealth Procurement Rules in July 2022 to include climate change impacts when considering value for money.

Property, fleet, travel, electricity, ICT and a range of other procurements are examples of key whole-of-Australian-Government procurements addressed elsewhere in the Net Zero in Government Operations Strategy. Net zero considerations are being embedded into these procurements, for example as providers or panels are being refreshed, and as policies and systems are being updated.

For all other procurements undertaken outside of these areas by entities, readily-available and consistently-presented emissions information is not yet available from suppliers to assist decision makers. This information is critical to understanding of the supply chain and where major emissions occur. Capability uplift is also required for officials to interpret and act on this information.

This chapter aims to address this with a three-pillar approach.

Implementation will integrate with work underway by the Australian Government to provide capability uplift to industry, and require climate-related disclosures by the private sector. This approach will be iterative with corresponding obligations being introduced on entities over time from now to 2026 as climate information becomes more readily available from suppliers, and as climate literacy improves for officials.

Entities should also employ broader environmentally sustainable procurement practices, balancing climate risk with other considerations such as refurbished products, recycled content and water efficiency.

Net zero procurement will also support the Australian Government’s Buy Australian Plan. By leveraging the Government’s purchasing power, the Buy Australian Plan will take action on climate and support energy projects while strengthening our domestic industry and manufacturing capability.

Future consideration of carbon offsets will also incorporate the Buy Australian Plan objectives.

## Three-pillar approach

The three-pillar approach comprises the following:

- 1. What we buy:** the Australian Government will assess what it buys to identify product categories to target in tailoring initial efforts in reducing emissions. This will be guided by the Department of Climate Change, Energy, the Environment and Water’s Environmentally Sustainable Procurement Policy which will phase in requirements for construction services, ICT, textiles, and furniture, fixtures and equipment procurements. The Environmentally Sustainable Procurement Policy and associated guidance will be developed by January 2025. The Australian Government will also undertake a cost modelled scope 3 analysis of its procurement to identify key areas to inform the 2026-27 review of the Strategy and reporting under the Environmentally Sustainable Procurement Policy.
- 2. Who we buy from:** Mandatory climate risk disclosure by large businesses and financial institutions is proposed to be phased in, with the first group of companies commencing reporting for the 2024-25 financial year. This will enable the Australian Government to consider climate information from its major suppliers to further target its efforts with those suppliers.
- 3. How and where we buy:** By 2026, capability uplift will be delivered for procurement decision-makers across entities to make use of more widely available climate information from suppliers when making procurement decisions.

## Measuring success

TARGET	MEASURE
Develop the scope 3 cost modelling assessment and work with agencies in its development.	Outcomes to be published showing categories for tailored emissions reduction efforts.
Develop an Environmentally Sustainable Procurement Policy and publish by January 2025.	Successful delivery of the Environmentally Sustainable Procurement Policy by January 2025.
Develop guidance and training to support the Environmentally Sustainable Procurement Policy and implement by January 2025.	Successful development of training and guidance to support the Environmentally Sustainable Procurement Policy by January 2025.





# NET ZERO Fleet

# Net Zero Fleet

The Australian Government has committed to reducing emissions by setting a target of 75% of new passenger vehicle purchases and leases to be low emissions vehicles by 2025. This supports the target of net zero emissions from government operations by 2030.

Low emissions vehicles are defined as battery electric vehicles, hydrogen fuel cell vehicles and plug-in hybrid vehicles. A zero emission vehicle is defined as a battery electric vehicle or a hydrogen fuel cell vehicle.

The Commonwealth Fleet Vehicle Selection Policy supports the Low Emissions Vehicle Target by requiring an ‘if not, why not’ approach to low emissions vehicles selection with zero emission vehicles to be preferred, and setting criteria which limits the ordering of plug-in hybrid vehicles to exceptional circumstances.

Consistent with the amended Commonwealth Fleet Vehicle Selection Policy, the Government will procure more electric vehicles through the whole-of-Australian-Government Vehicle Leasing and Fleet Management Arrangement. To support this commitment, guidance has been introduced to assist with implementing electric vehicle charging infrastructure.

## Zero-emission government fleets

In September 2022, the Australian Government declared it would join the United States led Zero-Emission Government Fleet initiative. This committed the Australian Government to aim for 100% zero-emission light-duty vehicle acquisitions of their government-owned and operated fleet, and aspirations towards 100% zero-emission medium and heavy-duty vehicle acquisitions by 2035.

Consideration will be given to commercial vehicles and targets will be updated to reflect available options within market in the 2026-27 Net Zero in Government Operations Strategy review.

## Electric vehicle charging infrastructure guidance

Electric vehicle charging infrastructure guidance provides entities with information about their approach to charging electric vehicles. Entities should engage with relevant service providers, including vehicle leasing and fleet managers, and respective Property Service Providers as appropriate. The chosen charging solution should reflect an entity’s requirements. This guidance includes tools and resources to meet entity level requirements previously mentioned in Net Zero Buildings to develop an Electric Vehicle Charging Plan.

## Measuring success

TARGET	MEASURE
25% of new passenger vehicle orders to be low emission vehicles (LEVs) within 2022-23.	Reporting outside of this strategy – progress against the target is published on Finance’s website.
50% of new passenger vehicle orders to be LEVs within 2023-24.	Reporting outside of this strategy – progress against the target is published on Finance’s website.
75% of new passenger vehicle orders to be LEVs by 2025.	Reporting outside of this strategy – progress against the target is published on Finance’s website.



# NET ZERO Travel





# Net Zero Travel

There are currently 2 whole-of-Australian-Government travel policies:

- + Resource Management Guide No. 404: Official Domestic Travel – Use of the lowest practical fare.
- + Resource Management Guide No. 405: Official International Travel – Use of the best fare of the day.

While these policies focus on air travel and require officials to select the lowest priced fare that suits the business needs of the traveller, the policies also note that travel must only be undertaken where other communication tools such as teleconferencing and videoconferencing are not suitable.

Similarly, accommodation and hire car arrangements can be utilised in a way to reduce emissions. While relevant booking tools are yet to identify net zero or other sustainability options, these arrangements can be used for these purposes. For example, entities may procure offsets for flights (although the intention is to develop a coordinated approach), while in selecting a hire car, low and zero emissions vehicles can be selected.

The Australian Government will also investigate preferring flights using sustainable aviation fuels. This will be guided by development of the Australian Government’s Aviation White Paper and advice from the Australian Jet Zero Council.

The Net Zero in Government Operations Strategy will also support the Government’s Transport and Infrastructure Net Zero Roadmap and Action Plan.

## Travel considerations

Entities should consider emissions information when procuring through whole-of-Australian-Government travel arrangements.

Take off and landing are the most fuel-intensive parts of a flight, so the more connections, the higher the emission impact. Direct flights should be considered where value for money can still be demonstrated.

Whole-of-Australian-Government travel reporting will be enhanced to capture greater sustainability metrics and booking behaviour data. The Department of Finance will consult with entities to develop Purpose of Travel codes that will be collected for each travel booking. These codes will help the Department of Finance and entities understand why travel is being undertaken and identify types of travel that can be reduced. This information will be tailored appropriately for security agencies.

## Entity travel policy

Entities will update travel policy to enable low-emission sources of transport, such as trains or other land-based transport, if they do not already have this in place. Staff should be encouraged where appropriate to take low-emission transport to and from airports where air travel is required.

## NABERS business accommodation

National Australian Built Environment Rating System (NABERS) Energy for Hotels provides a 6-point rating of the energy efficiency and emissions performance of a business hotel or serviced apartment from zero to 6 stars. It is based on actual energy consumption normalised for class of accommodation within a climate zone.

The Australian Government will encourage uptake of the NABERS Energy for Hotels rating tool.

From 1 July 2024, Australian Government travellers must consider the environment when booking travel. To support greener travel choices, NABERS Energy ratings will be displayed next to applicable hotels in the Online Booking Tool from 1 July 2024.

The setting of minimum standards will be considered in 2026-27.

## Measuring success

TARGET	MEASURE
Increased uptake and usage of the NABERS Energy tool within accommodation providers.	Number of providers within the travel booking system that disclose a NABERS energy rating.

# NET ZERO ICT

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# Net Zero ICT

The Australian Government uses information and communications technology (ICT) within most of its operations including data centres, contributing to electricity usage. Typical ICT equipment includes computers, servers, monitors and mobile phones.

The Data and Digital Government Strategy has a vision that “The Australian Government will deliver simple, secure and connected public services for all people and business through world class data and digital capabilities.” Through proactive adoption of emerging data and digital technology, the Digital Transformation Agency will incorporate net zero principles within the Data and Digital Government Strategy.

### Data centre and ICT panel arrangements

In May 2023, the Australian Government’s new Data Centre Panel was established with strengthened measures for data centre providers to identify, manage and reduce their greenhouse gas emissions.

Future panels will incorporate net zero considerations to enable entities to identify, report and reduce their emissions from ICT usage.

### NABERS Data Centre minimum standards

The National Australian Built Environment Rating System (NABERS) ratings for data centres provide an indication of the operational energy efficiency and environmental impact of data centres, with a rating from one to 6 stars. The rating is based on the facility’s actual operational data, not design.

To be included on the new Data Centre Panel, all providers are required to have a 5 star NABERS Energy for Data Centres rating or equivalent environmental rating, such as a Power Usage Effectiveness of 1.4 or less.

From 1 July 2025, new data centre facilities that are sourced outside of the Panel arrangement, whether owned or leased by the Commonwealth, are also required to achieve and

maintain a rating of 5 stars or equivalent environmental rating, such as a Power Usage Effectiveness of 1.4 or less.

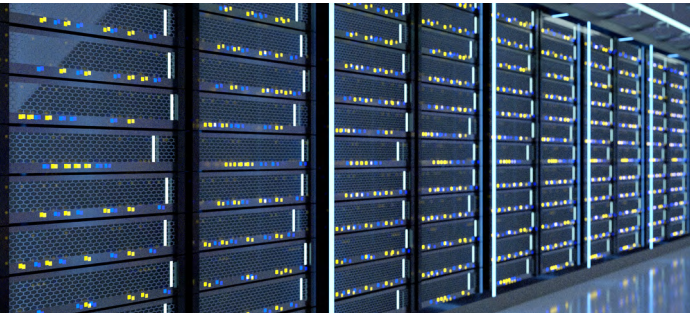
Existing data centres run by an entity must obtain a NABERS Energy for Data Centres infrastructure rating. If the facility cannot be improved to meet the 5 star rating, the entity should optimise the data centre’s energy efficiency in its setup and operation.

### Circular economy considerations

One of the major considerations within ICT is the high rate of product turnover due to rapid innovation and the embodied emissions of the regularly upgraded ICT equipment across the APS. Environmental sustainability more broadly and circular economy principles such as refurbishment, repair, reuse, and recycling should be considered during ICT procurements.

### Measuring success

TARGET	MEASURE
Improved access to greenhouse gas reporting through increased usage of the NABERS Data Centre rating tool.	Increase in suppliers who are utilising the NABERS based rating on a baseline of January 2024 and measured against July 2026.



In May 2023, the Digital Transformation Agency established the new Data Centre Panel with strengthened measures for data centre providers to identify, manage and reduce their greenhouse gas emissions.





# People, Culture and Capability

Australian Government officials at all levels can play important roles in reducing emissions from government operations. These can include senior leaders who set overall expectations, staff at all levels who help to drive positive culture and change, and individuals and staff-led networks that can help to identify opportunities and innovative solutions.

## Chief Sustainability Officers

Entities are encouraged to identify a Chief Sustainability Officer role within their organisation at an appropriate level and delegation to champion the Net Zero in Government Operations Strategy and related initiatives that support climate action in government operations. The Department of Finance will establish a Chief Sustainability Officer network to support senior officials in this role.

## ECONet

Where appropriate, entities will establish an Environmental Contact Officer Network (ECONet), a volunteer-run network of staff committed to reducing the environmental footprint of departmental operations. The Department of Finance will provide key activities and guidance for these groups, including facilitating engagement, disseminating information and undertaking activities to promote climate literacy.

## Capability uplift

The Department of Finance will support capability uplift across entities, including through advice, guidance, tools, case studies and training programs. The Climate Action in Government Operations website and GovTeams community will include general information and guidance.

The APS Net Zero Unit can also provide practical advice in relation to specific actions or projects, such as improving the energy efficiency of buildings or matters to consider in new bespoke builds. Similarly, other areas of the Government will produce relevant materials, including climate impact assessments for new policy proposals.

Capability uplift will include mechanisms such as:

- + general information and guidance
- + webinars and case studies
- + communities of practice
- + information webpages

+ courses pertaining to:

- emissions reporting and use of the bespoke tool
- emissions reduction planning
- Net Zero Energy
- Net Zero Buildings
- Net Zero Procurement.

## Engagement

Employee engagement and staff-led initiatives are a critical enabler to achieving net zero grassroots climate action integrated within broader sustainability. The Department of Finance will work with and assist in expanding the existing ECONet program. Entities are also encouraged to share their experiences.

## Measuring success

TARGET	MEASURE
Capability uplift across the APS.	Initially will report on participation rates and details on the number of sessions and activities held.

The Environmental Contact Officer Network (ECONet) is a well-established and respected volunteer-run network of staff committed to reducing the environmental footprint of departmental operations. ECONet aims to provide a platform for staff to discuss environmental matters in the workplace and contribute ideas and provide opportunities for social interaction and staff involvement in environmental initiatives.



# Emissions Reduction Plans

By 30 June 2024, entities must develop a long-term emissions reduction plan. These plans will define the priorities and actions that each entity will take to support the 2030 target. Emissions reduction plans are to be signed off at the accountable authority level to ensure commitment to the net zero outcomes.

Entity annual emission reporting will provide entities with the data required to identify the priorities and actions to be included in the emissions reduction plan.

An annual update to the emission reduction plan and summary must be reported within entity annual reports. This, combined with annual emissions reporting, will be used as a measure of individual entity progress towards reducing their emissions.

Entities must use a standard template provided by the APS Net Zero Unit. Templates and guidance will be provided to entities by December 2023. At minimum the emissions reduction plans are to include:

- + commitment to be net zero
- + current emissions
- + emissions reduction target
- + top priorities, such as Net Zero Buildings, Net Zero Energy, Net Zero Travel, Net Zero Fleet, Net Zero Procurement, Net Zero ICT
- + implementation plan and associated actions, owners.

These emissions reduction plans will also serve as part of the overall Commonwealth Climate Disclosure initiative that will require entities to disclose their strategy for managing climate-related risks and opportunities. Emissions reduction plans are to be made publicly available.

Security agencies will develop emissions reductions plans and roadmaps depicting targets and priorities in progressing towards their defined emissions targets. These plans and roadmaps will be subject to a security risk assessment prior to any public release.

Net Zero in Government Operations will adopt the outcomes from the Transition Planning Taskforce to ensure emission reduction plans are aligned with international best-practice and deliver world leading transition planning to achieve net zero.



## Measuring success

TARGET	MEASURE
By 30 June 2024, entities must develop a long-term emissions reduction plan	Percentage of emissions reduction plans developed (2024)
Entities provide an annual progress report towards 2030 targets.	Percentage of overall emissions reduction per entity since 2022-23 reporting.



# APS Net Zero Emissions Reporting Framework

The Australian Government's APS Net Zero by 2030 commitment requires Commonwealth entities and companies to report their greenhouse gas emissions consistently on an annual basis to track overall progress to net zero emissions. By measuring greenhouse gas emissions, entities will be able to identify areas where changes and targets will be needed to support the APS Net Zero target. Reporting is also an important step in creating accountability and transparency.

As part of the reporting requirements under section 516A of the *Environment Protection and Biodiversity Conservation Act 1999*, all non-corporate and corporate Commonwealth entities and Commonwealth companies are required to publicly report on the emissions from their operations.

The Department of Finance, supported by the Department of Climate Change, Energy, the Environment and Water, has developed an Emissions Reporting Framework that adapts existing greenhouse gas emissions related reporting frameworks to leverage best practice and has been designed to promote consistency of reporting across the APS.

The framework is designed to be suitable within the context of Australian Government operations and to meet reporting obligations as outlined in Australia's Nationally Determined Contribution under the Paris Agreement. The emissions data will also be used for aggregated reporting in the Net Zero in Government Operations Annual Progress Report and for the international Net Zero Government Initiative.

The Department of Finance is also developing climate disclosure architecture for all Commonwealth entities and companies to publicly report on their existing and potential exposure to climate risks and opportunities. The Emissions Reporting Framework will align with the climate disclosure requirements to present a unified reporting framework for Commonwealth entities and companies to follow. For more information on the climate disclosure architecture refer to Annex B – Consistency and Complementary Policy.

## Emissions Reporting Framework

The Emissions Reporting Framework intends to provide a consistent basis for the recently reinstated comprehensive public reporting of greenhouse gas emissions associated with government operations. These emissions were last reported on a whole-of-Australian-Government level for 2011-12 in the Energy Use in the Australian Government's Operations report.

**In July 2023, the Australian Government successfully reinstated public reporting on greenhouse gas emissions as part of entity annual reporting requirements.**

Acknowledging this gap, the implementation of the APS Net Zero Emissions Reporting Framework will involve a continuous improvement cycle in public reporting as time goes on. This provides an opportunity to help rebuild capability across the APS to measure, report and reduce emissions.

The initial focus of public reporting in 2022-23 was on emissions associated with the following activities or emissions sources:

- + electricity
- + natural gas
- + fleet vehicles
- + domestic flights
- + other energy.

Focusing on these emissions sources allowed for reporting across scope 1 emissions, or those emissions from sources owned or controlled by government, and scope 2 emissions, or those emissions related to purchased energy, and some scope 3 emissions associated with domestic air travel and the extraction, production and transport of electricity and energy.

The Emissions Reporting Framework may expand over time to include additional material emissions sources as data quality and methodology improves.



The intention of the Emissions Reporting Framework and associated tools is to enable the government to consistently estimate and report the widest range of emissions as is feasible, and to ensure that the underlying data is robust, defensible, and transparent.

### Time-series consistency

Time series show historical emissions trends and track the effects of emission reduction strategies. Efforts will be made to calculate the time series using the same methods and data sources in all years. However, as emissions measurements, data collection methods, methodological refinements and reporting requirements are expected to be continually added and improved upon, strategies to ensure time-series consistency are being implemented from the outset. Key to

ensuring confidence in time-series consistency will be the diligent documenting of approaches to emission estimated, including methodologies and data sources, in the Net Zero in Government Operations Annual Progress Reports.

Some strategies to address time-series consistency from the outset include:

- + Applying the Intergovernmental Panel on Climate Change emissions estimation guidelines on time series consistency. Key elements include:
  - Transparently documenting the approach to emissions estimation including particular methods, emission factors and data sources, and explaining why this approach was appropriate.
  - Transparently documenting any change to the emissions estimation approach and why that change was appropriate.
  - Transparently documenting how time-series consistency was maintained following changes to an emission estimated approach, including a quantification of the change over the time-series.
- + Disaggregation of data in order to observe changes in activity levels. Efforts will be made to report activity data disaggregated into appropriate subcategories, future proofing against potential consistency issues with analysis and reporting.

### Net Zero in Government Operations Annual Progress Report Greenhouse Gas Emissions Inventory

The Department of Finance will produce the Net Zero in Government Operations Annual Progress Report including a Greenhouse Gas Emissions Inventory aggregated at a whole-of-Australian-Government level. A Greenhouse Gas Emissions Inventory presents the greenhouse gas emissions associated with a list of emissions sources.

For further details on the Emissions Reporting Framework and Greenhouse Gas Emissions Inventory refer to Annex A and the Climate Action in Government Operations website.



# Security Agencies

For the purposes of the Net Zero in Government Operations Strategy, security agencies are:

- + Department of Defence, including the Australian Defence Force, Australian Geospatial Intelligence Organisation and Defence Intelligence Organisation
- + Department of Home Affairs, including Australian Border Force
- + Australian Federal Police
- + Office of National Intelligence
- + Australian Signals Directorate
- + Australian Secret Intelligence Service
- + Australian Security Intelligence Organisation
- + Australian Criminal Intelligence Commission
- + Australian Transaction Reports and Analysis Centre.

Security agencies will take action to reduce their emissions aligned with the Strategy, where this action does not compromise operational or capability requirements.

The Government's intention is that security agencies will set net zero targets that incorporate as much of their activities as is possible in the 2030 target, without compromising operational or capability requirements. The APS Net Zero Unit will work with security agencies to develop these targets by 30 June 2024, with the targets to be made public.

For emissions reporting, each security agency may provide emissions reporting on an aggregate level with appropriate tailoring, if required to enable protection of information as it relates to national security. This will support consistency in reporting and the ability to aggregate data to whole-of-Australian-Government reporting.

Many security agencies are developing strategies, roadmaps, and activities to reduce emissions. For instance, the Department of Defence as part of their Renewable Energy and Energy Security Program have been piloting and installing renewable energy across the Defence estate.

In February 2023, the Government announced a \$64 million investment in the Defence Renewable Energy and Energy Security Program to deliver 60 megawatts of solar energy generation and 25 megawatt hours of battery storage systems at ten Defence sites throughout Australia.



# Responsibilities and Measures

## Roles and responsibilities

The APS Net Zero Unit in the Department of Finance is responsible for:

- + policy development, including consulting on the development and implementation of the Net Zero in Government Operations Strategy with Commonwealth entities and other stakeholders.
- + program management, including developing tools and guidance and providing advice to entities on the Strategy and achieving net zero. This includes supporting capability uplift across entities, industry and service providers to implement the Strategy.
- + communications, including engaging appropriately with the market, public, entities and other stakeholders to raise awareness of the Strategy and entity responsibilities, and driving opportunities to collaborate with other programs and entities with similar or complementary aims both internationally and domestically.
- + evaluation and reporting including:
  - producing and publishing the Net Zero in Government Operations Annual Progress Report by December annually, which requires collating and analysing emissions data. This would follow ongoing monitoring of the achievement of targets and consistency with the Strategy; and
  - completing mid-term and end of term reviews in 2026-27 & 2030-31 respectively.

Entities are responsible for:

- + program delivery and implementation including:
  - taking action to reduce emissions, consistent with the requirements of the Strategy.
  - annual reporting, using tools and guidance provided by the Department of Finance, informed by accurate, transparent and consistent data collection.
  - participating in various engagement forums to assist in the further development and refinement of the Strategy and associated guidance.

Security agencies will have modified requirements.

TARGET	MEASURE
<b>NET ZERO ENERGY</b>	
By 1 January 2028, 80% of the Commonwealth's procured electricity, that is generated off-site and purchased by entities, must be renewable where available.	Percentage of electricity consumption generated offsite and purchased, from renewable sources.
By 1 January 2030, 100% of the Commonwealth's procured electricity, that is generated off-site and purchased by entities, must be renewable where available.	Percentage of electricity generated on-site that is certified renewable energy.
	Percentage of total electricity usage that is renewable.
<b>NET ZERO BUILDINGS</b>	
Office space leased from 1 July 2025 for four or more years, over 1000sqm:	Percentage of leased office space that meets the respective targets.
<ul style="list-style-type: none"> <li>• achieved the relevant base building and/or tenancy NABERS energy rating of 5.5 stars or 4.5 outside metro cities; and</li> <li>• maintained the relevant base building and/or tenancy NABERS energy rating of 5.5 stars or 4.5 outside metro cities.</li> </ul>	
Office space refurbished from July 2026, greater than 1000sqm:	Percentage of office space refurbished in the reporting period that meets the respective targets.
<ul style="list-style-type: none"> <li>• achieved a 5.5 star or higher NABERS energy rating.</li> <li>• maintained a 5.5 star or higher NABERS energy rating.</li> </ul>	
From 1 July 2026, office space purchased or constructed by or for the Commonwealth with a value greater than \$15 million must obtain a 4-star Green Star certification using the climate positive pathway and 6-star NABERS rating.	Percentage of purchased or constructed office space that meets the respective targets.



TARGET	MEASURE
<b>NET ZERO BUILDINGS CONT.</b>	

Office space with allocated parking and fleet from 1 July 2024 have an electric vehicle charging plan where possible.

Office space with allocated parking from 1 January 2025 to have facilities to support electric vehicle charging if an entity has electric fleet vehicles on site where possible.

Percentage of office spaces with allocated parking areas that have:

- EV charging plans
- EV charging available.

<b>NET ZERO PROCUREMENT</b>	
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Develop the scope 3 cost modelling assessment and work with agencies in its development.

Outcomes to be published showing categories for tailored emissions reduction efforts.

Develop an Environmentally Sustainable Procurement Policy and publish by January 2025.

Successful delivery of the Environmentally Sustainable Procurement Policy by January 2025.

Develop guidance and training to support the Environmentally Sustainable Procurement Policy and implement by January 2025.

Successful development of training and guidance to support the Environmentally Sustainable Procurement Policy by January 2025.

<b>NET ZERO FLEET</b>	
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25% of new passenger vehicle orders to be low emission vehicles (LEVs) within 2022-2023

Reporting outside of this strategy – progress against the target is published on Finance's website.

50% of new passenger vehicle orders to be LEVs within 2023-2024

Reporting outside of this strategy – progress against the target is published on Finance's website.

75% of new passenger vehicle orders to be LEVs by 2025.

Reporting outside of this strategy – progress against the target is published on Finance's website.

TARGET	MEASURE
<b>NET ZERO TRAVEL</b>	

Increased uptake and usage of the NABERS Energy tool within accommodation providers.

Number of providers within the travel booking system that disclose a NABERS energy rating.

<b>NET ZERO ICT</b>	
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Improved access to greenhouse gas reporting through increased usage of the NABERS Data Centre rating tool.

Increase in suppliers who are utilising the NABERS based rating on a baseline of January 2024 and measured against July 2026.

<b>PEOPLE &amp; CULTURE</b>	
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Capability uplift across the APS.

Initially will report on participation rates and details on the number of sessions and activities held.

<b>EMISSIONS REDUCTION PLANS</b>	
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By 30 June 2024, entities must develop a long-term emissions reduction plan.

Percentage of emissions reduction plans developed (2024).

Entities provide an annual progress report towards 2030 targets.

Percentage of overall emissions reduction per entity since 2022-23 reporting.





# Annexes



# Annex A

## APS Net Zero Emissions Reporting Framework: Guidelines for the Greenhouse Gas Emissions Inventory

### Boundary of Greenhouse Gas Emissions Inventory

The APS Net Zero Emissions Reporting Framework utilises the operational control approach to set the operation boundary. The operational control approach is the ability to introduce and implement the operating policies and, in the case of Commonwealth entities, includes domestic emissions sources that are created as a result of government operations.

The emissions boundary refers to the specific activities and emissions that are accounted for in the greenhouse gas emissions inventory. The emissions boundary in the APS Net Zero Emissions Reporting Framework has been designed to enable expansion over time to allow for APS capability uplift, more robust data collection methodologies, and an emissions factor upgrade program.

Additional emissions sources may be considered based on assessment of materiality, accessibility of data, and consistency with international reporting obligations. As shown in the table below, some data is easier to access while others will vary between entities. The quantity of the emissions related to these sources also varies from small to large.

The following greenhouse gas emissions are included in the APS Net Zero Emissions Reporting Framework:

- + carbon dioxide (CO<sub>2</sub>)
- + methane (CH<sub>4</sub>)
- + nitrous oxide (N<sub>2</sub>O)
- + hydrofluorocarbons (HFCs)
- + perfluorocarbons (PFCs)
- + sulphur hexafluoride (SF<sub>6</sub>)
- + nitrogen trifluoride (N<sub>3</sub>).

Emissions from these gases are aggregated into carbon dioxide equivalents (CO<sub>2</sub>-e) using conversion factors called global warming potentials. As greenhouse gases vary in their radiative forcing and in their atmospheric residence time, converting emissions into a carbon dioxide equivalent over a 100-year horizon allows the integrated effect of emissions of the various gases to be compared on an equivalent basis. The default setting for the APS Net Zero Emissions Reporting Framework is to report emissions of the seven main classes of gases aggregated into a single CO<sub>2</sub>-e estimate for emission sources.

		DATA ACCESSIBILITY		
		EASIER	UNKNOWN/ENTITY DEPENDENT	HARDER
QUANTITY OF EMISSIONS	LARGE	Data that is easy to collect and contributes significantly to the overall emissions profile. This includes, but is not limited to: <ul style="list-style-type: none"> <li>• electricity</li> <li>• natural gas</li> <li>• fleet vehicles</li> <li>• flights.</li> </ul>	Data collection will vary between entities, but in general the emission source contributes to the overall emissions profile. This includes, but is not limited to: <ul style="list-style-type: none"> <li>• business travel – domestic hire cars, taxis.</li> </ul>	Data that is hard to collect and contributes significantly to the overall emissions profile. This includes, but is not limited to: <ul style="list-style-type: none"> <li>• refrigerants</li> <li>• waste.</li> </ul>
	UNKNOWN/ENTITY DEPENDENT	Data that is easy to collect but in general the emission source contributes to the overall emissions profile: <ul style="list-style-type: none"> <li>• stationary energy and other energy such as diesel in generators.</li> </ul>	The contribution of these emissions and the difficulty of collection is different for each entity. Careful consideration of data management plans is required. Including but not limited to: <ul style="list-style-type: none"> <li>• postage, courier and freight</li> <li>• purchased goods and services.</li> </ul>	The contribution of these emissions will be different for each entity, but in general the data will be difficult to access. Careful consideration of data management plans is required. This may include: <ul style="list-style-type: none"> <li>• data centres energy use.</li> </ul>
	SMALL	Data that is easy to collect but does not contribute significantly to the overall emissions profile. This may include: <ul style="list-style-type: none"> <li>• accommodation.</li> </ul>		Data that is hard to collect and does not contribute significantly to the overall emissions profile: <ul style="list-style-type: none"> <li>• water and wastewater.</li> </ul>

## EXPANSION ONE – 2022-23 REPORTING PERIOD

**Natural gas** incorporating direct usage (reported as scope 1) and indirect emissions from the extraction, production and transportation of natural gas (reported as scope 3).

**Other energy** including diesel fuel, incorporating both direct usage (reported as scope 1) and indirect emissions associated with extraction, production and transportation of the energy source (reported as scope 3).

**Fleet vehicles** including mobile energy, incorporating both direct usage (reported as scope 1) and indirect emissions associated with extraction, production and transportation of the energy source (reported as scope 3).

**Electricity** in buildings, incorporating the indirect emissions of the electricity generation (reported as scope 2), and transmission and distribution losses (reported as scope 3).

**Domestic flights** incorporating the emissions associated with fuel usage (reported as scope 3) and indirect emissions associated with the extraction, production and transportation of the fuels used in the aircraft (reported as scope 3).

## EXPANSION TWO – 2023-24 REPORTING PERIOD

Refrigerants (reported as scope 1).

Waste disposal and treatment (reported as scope 3).

Employee domestic business travel (non-air) and accommodation (reported as scope 3).

## SCOPE 3 EMISSIONS SOURCES FOR CONSIDERATION IN POSSIBLE FUTURE EXPANSIONS OF EMISSIONS REPORTING

**Data centres** (energy and refrigerant use) (reported as scope 3).

**Water and wastewater** (reported as scope 3).

**Purchased goods and services**, excluding those for resale (reported as scope 3).

**Postage, courier, freight and storage** (upstream and downstream) (reported as scope 3).

**Waste to energy or waste-gas-to-energy** (reported as scope 3).

## Annual reporting requirements

All non-corporate and corporate Commonwealth entities and Commonwealth companies are required to report publicly on the emissions from their operations. Initial reporting in 2022-23 focused on direct emissions from entities' facilities and vehicles (scope 1), emissions from purchased electricity (scope 2), and emissions associated with domestic air travel and the extraction, production, transportation and distribution losses of fuels and electricity (scope 3).

Acknowledging that reporting was first reinstated for 2022-23, the implementation of the APS Net Zero Emissions Reporting Framework will involve a continuous improvement cycle in public reporting as time goes on. This provides an opportunity to help rebuild capability across entities to measure, report and reduce emissions.

- + Entities will be responsible for the accuracy and consistency of final data in their annual reports and provided to the APS Net Zero Unit.
- + **Non-corporate Commonwealth entities** – Reporting is mandatory from 2022-23. Resource Management Guide 135 outlines the Annual Report Content Requirements under the *Environment Protection and Biodiversity Conservation Act 1999* section.
- + **Corporate Commonwealth entities** – Reporting is mandatory from 2022-23. Resource Management Guide 136 outlines the Annual Report Content Requirements under the *Environment Protection and Biodiversity Conservation Act 1999* section.
- + **Commonwealth companies** – Reporting is mandatory from 2023-24. Resource Management Guide 137 will outline the Annual Report Content Requirements under the *Environment Protection and Biodiversity Conservation Act 1999* section.



# Annex B

## Consistency and Complementary Policy

### Commonwealth Climate Disclosure

The Department of Finance is developing climate disclosure architecture for all Commonwealth entities to publicly report on their existing and potential exposure to climate risks and opportunities. Commonwealth Climate Disclosure encompasses the communication of Commonwealth entities' climate risk governance, strategy, management, and performance. It will include disclosure of the physical and transitional climate risks and opportunities materially relevant to each entity's operations, the arrangements each entity has in place to manage these risks and opportunities, and the progress each entity is making towards its climate targets and in reducing its risk profile.

The Treasury is leading corresponding climate disclosure reform for large businesses and financial institutions. Commonwealth companies that fall within the proposed thresholds for disclosure under the Treasury-led reform will be required to disclose their climate-related financial risks and opportunities under the proposed expansion of Chapter 2M of the *Corporations Act 2001*, in line with the Treasury-led reform.

Commonwealth climate disclosure requirements will incorporate the APS Net Zero by 2030 target and emissions reporting for relevant entities. An entity's progress towards achieving this Strategy will be a key component of relevant entities' public reporting against the 'metrics and targets' pillar under the Commonwealth climate disclosure requirements. The reporting requirements are expected to be finalised in Q2 2024, and will be tailored from the climate disclosure standards developed for large

businesses and financial institutions to include reflection of this Strategy and the Climate Risk and Opportunity Management Program (see below).

### Climate-related financial disclosure for large businesses and financial institutions

The Treasury is leading the development of a broad sustainable finance framework for Australia, of which climate-related disclosure will form one part. Climate-related financial disclosure will introduce standardised, internationally-aligned reporting requirements for businesses to make disclosures regarding governance, strategy, risk management, targets and metrics – including greenhouse gases. To deliver on this commitment, legislative and other reforms will be required. Applying the standardised requirements will be mandatory for certain entities.

Commonwealth Climate Disclosure, being led by the Minister for Finance, is related to this work by implementing appropriate arrangements for Commonwealth public sector entities and Commonwealth companies to also disclose their exposure to climate-related risk.

### Climate Risk and Opportunity Management Program

The Australian Government is introducing a public sector Climate Risk and Opportunity Management Program to provide the tools necessary to uplift public sector maturity in climate risk management and disclosure. The Program is being led by the Department of Climate Change, Energy, the Environment and Water.

This Program will assist with the delivery of tools and services to

enable Commonwealth entities to assess and manage climate risks and other deliverables under the Australian Government's Approach to Climate Risk and Opportunity Management in the Public Sector 2023-2026.

### APS procurement and contract management community of practice

The Department of Finance runs a community of practice which includes a sub-community dedicated to sustainable procurement. This community will provide valuable networks for reaching procurement officials and providing avenues for capability uplift across the APS.

### APS Reform

The Australian Government is committed to building a strong APS that delivers better outcomes for the community, acts as a model employer and contributes to a fairer and more inclusive Australia. APS Net Zero contributes to APS Reform under the model employer pillar. For more information, visit the [APS Reform website](#).

### Australia's Nationally Determined Contribution

The Paris Agreement (Article 4, paragraph 2) requires each Party to prepare, communicate and maintain successive nationally determined contributions that it intends to achieve.

Contained in Australia's [Nationally Determined Contribution](#) is the commitment to reach Net Zero Emissions from the Australian Government's operations by 2030.

## Buy Australian Plan

The Buy Australian Plan aims to improve the way government contracts work and build domestic industry capability through the Australian Government's purchasing power. The 10-point Buy Australian Plan outlines how the Australian Government will help businesses and industry grow, and increase contracting opportunities for small and medium enterprises, regional and Indigenous-owned businesses. Implementing the Plan will involve several ministers and a whole-of-Australian-Government approach.

## Climate Active

Climate Active is an Australian Government program, administered by the Department of Climate Change, Energy, the Environment and Water, which certifies carbon neutral achievements by businesses who measure, reduce, offset, verify and report their carbon emissions against the requirements of the Climate Active Carbon Neutral Standard. Certification is available for organisations, products, services, buildings, events and precincts.

## Commonwealth Procurement Rules

The Commonwealth Procurement Rules are the foundation of the Commonwealth procurement framework. The rules are used to ensure that public resources are used in the most efficient, effective, ethical and economic manner.

## Commonwealth Property Management Framework, Resource Management Guide No. 500

The Commonwealth Property Management Framework establishes a foundation for achieving value for money and promotes efficient, effective, economical and ethical management of owned and leased Commonwealth property in Australia, including external territories.

## Commonwealth Sustainable Procurement Advocacy and Resource Centre

The Commonwealth Sustainable Procurement Advocacy and Resource Centre supports Australian Government procurement officials and contract managers to procure goods and services that deliver positive environmental outcomes.

## Data and Digital Government Strategy

The Data and Digital Government Strategy will outline the Australian Government's vision for simple, secure and connected public services, for all people and business, delivered through world class data and digital capabilities.

## ECONet

The Environmental Contact Officer Network (ECONet) is a well-established and respected volunteer run network of staff committed to reducing the environmental footprint of departmental operations. ECONet aims to provide a platform for staff to discuss environmental matters in the workplace and contribute ideas and provide opportunities for social interaction and staff involvement in environmental initiatives.

## Environment Protection and Biodiversity Conservation (EPBC) Act

One of Australia's key mechanisms for the protection of the environment. The EPBC Act contains requirements that Commonwealth entities and companies report their activities as they relate to sustainability.

## International scrutiny

There are several international accountabilities associated with APS Net Zero. These include:

- + United Nations Framework Convention on Climate Change
  - Biennial Reports of National Communications – every 4 years.

- + Paris Agreement – Enhanced Transparency Framework – biennial transparency report
- + International Net Zero Government Initiative
- + International Sustainability Standards Board.

## Low Emission Vehicle Target

The Australian Government has committed to reducing carbon emissions by setting a target of 75% of new passenger (including 'sports utility') vehicle orders to be low emissions vehicles by 2025. This supports the net zero emissions target for the Australian Government's operations by 2030.

## Modern slavery

Under the *Modern Slavery Act 2018*, the Australian Government must submit annual statements outlining actions to assess and address modern slavery in Commonwealth supply chains and operations. Commonwealth procurement includes goods and services from sectors considered to be a high risk of modern slavery. To view the Australian Government's published Commonwealth Statements, please visit the online Modern Slavery Statements Register.

The Australian Government has developed a suite of resources, including a Modern Slavery Toolkit, to guide procurement staff to assess and address modern slavery risks in the procurement process. These resources can be found by visiting the Resources tab of the Australian Government's online Modern Slavery Statements Register.

The toolkit guides procurement staff on how to conduct a risk assessment on the procurement to determine whether it is considered low, medium or high risk for modern slavery. Following this assessment, procurement staff should include mitigation strategies in their procurement, including:

- + The Australian Government's model modern slavery tender clauses,



which set out expectations for suppliers about identification and mitigation of modern slavery risks in the delivery of goods and/or services. The clauses feature graduating obligations, depending on the risk profile of the procurement.

- + The Australian Government's model modern slavery contract clauses, to ensure suppliers respond to modern slavery risks and support the Australian Government's efforts to address modern slavery in its own supply chains. The clauses feature graduating obligations, depending on the risk profile of the procurement.
- + The Australian Government's Supplier Questionnaire, a tool to assist agencies to assess their suppliers' policies and practices to identify, assess and mitigate modern slavery risks in their supply chains and operations.
- + Ongoing supplier engagement, to facilitate a positive and collaborative relationship with the supplier to manage the ongoing risks of modern slavery in the procurement.

## National Energy Performance Strategy

The National Energy Performance Strategy will provide a national plan to accelerate demand-side action, including energy efficiency and electrification.

## National Greenhouse and Energy Reporting scheme

The National Greenhouse and Energy Reporting (NGER) scheme, established by the *National Greenhouse and Energy Reporting Act 2007*, is a single national framework for reporting and disseminating company information about greenhouse gas emissions, energy production, energy consumption and other information specified under NGER legislation.

## Net Zero Authority / Net Zero Economy Agency

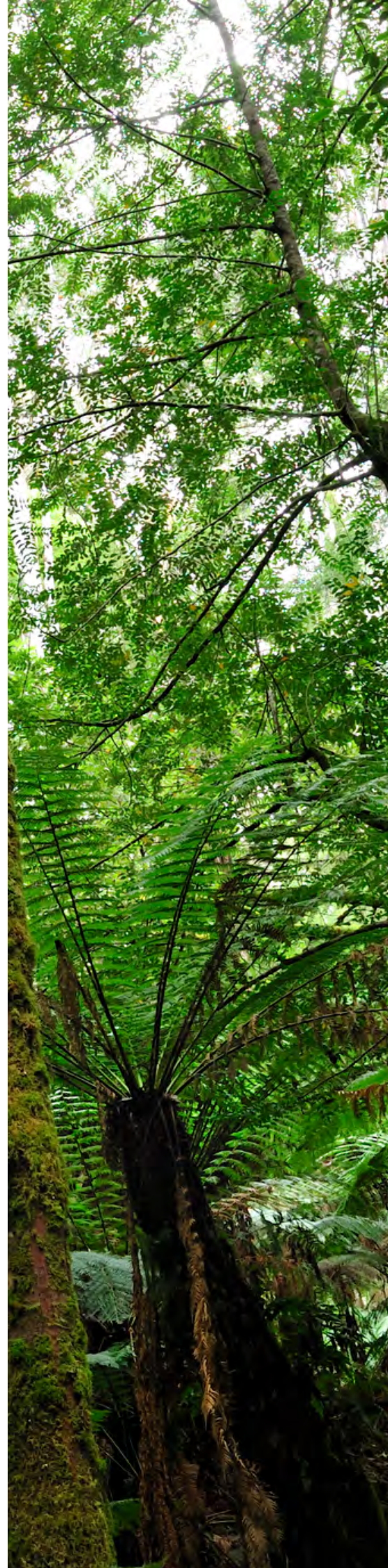
The Australian Government will legislate a national Net Zero Authority to promote orderly and positive economic transformation associated with decarbonisation and energy system change. Its roles will include supporting workers in emissions-intensive sectors, coordinating external facing programs and policies across government and helping investors and companies to engage with net zero opportunities. The Net Zero Economy Agency was established on 1 July 2023 to kickstart this work.

## Powering Australia Plan

The Australian Government's Powering Australia Plan is focused on creating jobs, cutting power bills and reducing emissions by boosting renewable energy.

## Public Governance, Performance and Accountability Act (PGPA Act)

The PGPA Act establishes a coherent system of governance and accountability for public resources, with an emphasis on planning, performance and reporting.



# Annex C

## Implementation Support Tools

### Property Service Providers

Contracts with Property Service Providers already include various core services which can be used to implement emissions reduction actions. Property Service Providers can:

- + provide advice on policy, strategy and initiatives to drive environmental sustainability outcomes and protect heritage values across the entity's property portfolio
- + negotiate leases in line with Commonwealth energy efficiency requirements
- + assist in identifying opportunities to minimise environmental impacts from the entity's business
- + provide whole building or base building and tenancy National Australian Built Environment Rating System (NABERS) estimated ratings
- + conduct energy audits in compliance with the requirements and standards set out in the joint Australian and New Zealand standard, AS/NZS 3598:2014. Energy audits are an effective tool to identify opportunities across a building and its capacity to reduce energy and associated emissions
- + develop and maintain Energy Management Plans (Green Lease Schedule Requirement)
- + analyse energy consumption and identify and cost opportunities to improve energy efficiency and reduce greenhouse gas emissions.

### Commonwealth Fleet Vehicle Selection Policy and low emission vehicles

The Commonwealth Fleet Vehicle Selection Policy is produced and

managed by the whole-of-Australian Government fleet team and will assist entities to transition from fossil fuelled vehicles to those powered by renewables. Guidance provided by the Fleet Team is intended to support the Commonwealth reaching its target and to lower vehicular emissions.

### Whole-of-Australian-Government Travel Arrangements

The Whole-of-Australian-Government Travel Arrangements team within the Department of Finance manages the Arrangements for flights, hire cars and accommodation for travel by the APS. While guidance has yet to be provided, the team can be contacted for advice on how to reduce emissions from travel. For further advice, please contact [WoAGTravel@finance.gov.au](mailto:WoAGTravel@finance.gov.au).

### Energy Performance Contracts

Energy Performance Contracts are created between an entity and a contractor, known as an energy service company. Energy Performance Contracts are an innovative form of contracting, developed to overcome the major barriers to delivering cost-effective energy efficiency, including a lack of up-front capital or technical knowledge. There are various models for Energy Performance Contracts, which could see an entity fund none to all of the upgrades, with corresponding contracting arrangements being developed. The APS Net Zero Unit can provide advice and guidance on how these contracts could be used to achieve emission reduction at little or no cost to entities.

### Electronic meetings

Using a telepresence room can reduce emissions which would otherwise come from travelling to meet people face to face for secure meetings. The National Telepresence System includes 67 large

room facilities across Australia and 211 personal units within the offices of senior government officers, including Ministers and Secretaries.

Staff not needing a secure meeting space otherwise have access to GovTEAMS and other platforms. There are two GovTEAMS environments, GovTEAMS Official and GovTEAMS Protected, which should be used for appropriate purposes.

### Green Lease Schedule

Energy Efficiency in Government Operations (EEGO) introduced a suite of leases designed to improve building performance. Templates will be revised by the Department of Finance, however the existing Green Lease Schedule can be amended to build requirements.

### Building ratings

Green Building Council of Australia Green Star ratings, Infrastructure Sustainability Council ratings and other NABERS performance standards including for water, waste, and the indoor environment, are useful tools in considering and targeting improvements in your building's performance.

### Commonwealth Property Management Framework

The Commonwealth Property Management Framework establishes a foundation for achieving value for money and promotes efficient, effective, economical, and ethical management of owned and leased Commonwealth property in Australia, including external territories.

### Emissions Reporting Tool

The APS Net Zero Unit has provided entities with the Emissions Reporting Tool to assist them with the requirement to include emissions data in annual reports and to enable the whole-of-Australian-Government



emission reporting in the Net Zero in Government Operations Annual Progress Report. Use of the tool is mandatory and its accompanying guidance will inform entities on where their emissions come from and can highlight where changes should be made to reduce emissions. The tool can be accessed by emailing [ReportingHelpDeskAPSNetZero@finance.gov.au](mailto:ReportingHelpDeskAPSNetZero@finance.gov.au)

### APS Net Zero GovTeams Community

The APS Net Zero GovTeams Community has over 550 members from across the Australian Government who are engaged in delivering net zero outcomes for their organisation. It provides updates on progress, advice on reducing emissions and case studies to share experience. To join the community, please email [APSNetZero@finance.gov.au](mailto:APSNetZero@finance.gov.au).

### Electric vehicle charging infrastructure guidance

Developed by the Whole-of-Australian-Government Fleet team in the Department of Finance, the guidance assists fleet and property managers across the Australian Government with planning, procuring, and managing electric vehicle charging infrastructure for their fleet. For a copy of the guidance, please contact [WoAGFleet@finance.gov.au](mailto:WoAGFleet@finance.gov.au).

### Net zero guidance and advice

In addition to providing written guidance, the APS Net Zero Unit is available to provide practical advice on emissions reduction actions. This includes improving the energy efficiency of buildings, which will typically result in an emissions reduction and often a reduction in operating costs. Improvements in buildings can be undertaken in key areas including:

- + building fabric
- + metering
- + lighting
- + ICT equipment and appliances.

Please email [APSNetZero@finance.gov.au](mailto:APSNetZero@finance.gov.au) if you are seeking advice.

### Emission reduction template

In addition to developing an emissions reduction plan, entities will be asked to report on emissions reductions activities using consistent reporting to be introduced in 2023-24. This template will complement an entity's emissions reduction plan.





# Glossary



# Glossary

<b>Australian Public Service (APS)</b>	The Australian Public Service (APS) comprises entities that employ their staff under the <i>Public Service Act 1999 (PS Act)</i> .
<b>Behind-the-meter renewable energy generation</b>	Refers to an energy system's position in relation to the Retailer or grid electricity revenue meter. This generation is often solar PV and is customer owned or through a third-party agreement to build and operate. Any generation 'behind-the-meter' is consumed before grid electricity is consumed and hence reduces the cost of grid sourced energy.
<b>Circular economy</b>	The circular economy is an economic model for achieving sustainable and productive use of resources. In practice it requires reducing the use of new materials, making materials durable, repairable and safe, and collecting, reusing and recycling materials.
<b>Commonwealth entity (non-corporate or corporate), Commonwealth company</b>	<p>Non-corporate Commonwealth entities, corporate Commonwealth entities and Commonwealth companies are different types of Australian Government bodies and are subject to the <i>Public Governance, Performance and Accountability Act 2013 (PGPA Act)</i>. For further information visit <a href="#">Types of Australian Government Bodies</a>.</p> <p>The <a href="#">PGPA Act Flipchart</a> is a reference of all non-corporate and corporate Commonwealth entities and Commonwealth companies.</p>
<b>Complementary policy</b>	Refer Annex B – includes Commonwealth Climate Disclosure, Climate Risk and Opportunity Management Program, Commonwealth Procurement Rules, Buy Australian Plan, Data and Digital Government Strategy, Environmentally Sustainable Procurement Policy, National Energy Performance Strategy, Powering Australia Plan, APS Reform.
<b>Electricity market</b>	The National Electricity Market (NEM) is the world's longest interconnected electricity grid covering the majority of QLD, NSW, ACT, VIC, SA and TAS. There are also smaller grids in NT (covering Darwin and Katherine, with a smaller grid at Alice Springs), and WA (South West Interconnected System or SWIS, and the North West Interconnected system or NWIS). The Australian Energy Market Operator (AEMO) is responsible for management of these electricity networks and financial markets (as well as the gas market). For more information, visit <a href="#">Energy markets and systems</a> on the AEMO website.
<b>Electric vehicles (EV)</b>	<p>Electric vehicles are vehicles powered by electricity rather than solely liquid fuel. This includes:</p> <ul style="list-style-type: none"> <li>• Battery electric vehicles (BEVs)</li> <li>• Plug-in hybrid electric vehicles (PHEVs)</li> <li>• Fuel cell electric vehicles (FCEVs)</li> <li>• Non-plug-in hybrid vehicles (HEVs).</li> </ul>
<b>Embodied emissions</b>	All greenhouse gas emissions that are released as part of creating and making a product ready for use.
<b>Green Building Council of Australia Green Star ratings</b>	The Green Building Council of Australia (GBCA) Green Star rating is a performance rating tool that measures the environmental impacts of a building. There are Green Star ratings for various functions including: building design and construction, interiors, and building performance.
<b>Green Lease Schedule</b>	Green Lease Schedules were created under the Energy Efficiency in Government Operations policy and are added to leasing agreements. They set out environmental and sustainability standards to be followed by both landlords and tenants.

<b>Greenhouse gases and greenhouse gas emissions</b>	Greenhouse gases are gases in the atmosphere such as water vapour, carbon dioxide, methane and nitrous oxide that can absorb infrared radiation, trapping heat in the atmosphere. This greenhouse effect means that emissions of greenhouse gases due to human activity cause global warming. For more information, visit the <a href="#">Intergovernmental Panel on Climate Change (IPCC) website</a> .
<b>Large-scale generation certificates (LGCs)</b>	One LGC can be created per megawatt hour (MWh) of eligible electricity generated by a power station. Eligibility is determined by the Clean Energy Regulator through a validation process. Eligible LGCs are registered in the Renewable Energy Certificate (REC) Registry. Registered LGCs can be sold or transferred to entities with liabilities under the Renewable Energy Target ( <a href="#">Renewable Energy (Electricity) Act 2000</a> ) or other companies looking to voluntarily surrender LGCs.
<b>Lease pre-commitment</b>	A 'lease pre-commitment' is an agreement to lease between a developer and a tenant over business space within a development which is yet to commence construction. This is achieved by locking in the tenancy pre-commitments in a document called an Agreement for Lease (sometimes also known as an Agreement to Lease). A lease pre-commitment provides the tenant an opportunity to influence the design and reduces the risk for the developer.
<b>Metro city</b>	Metro cities are defined as Major Cities of Australia by the Australian Statistical Geography Standard (ASGS) Edition 3 Remoteness Structure. Remoteness Areas divide Australia into five classes of remoteness which are characterised by a measure of relative geographic access to services using the Accessibility/Remoteness Index of Australia Plus (ARIA+).
<b>National Australian Built Environment Rating System (NABERS) Energy Star rating</b>	<p>The NABERS Energy Star rating is a performance rating tool that compares the energy efficiency of like-for-like buildings against a set of benchmarks and then awards the building a star rating between 1-6. The scope of the rating can extend to:</p> <ul style="list-style-type: none"> <li>• Base building: the common areas and systems of a building typically controlled and operated by a landlord (e.g. lifts, building entry and security lighting, building wide air conditioning).</li> <li>• Tenancy: the areas and systems of a building for the use of the tenant (e.g. tenanted floor space, including lighting and appliances).</li> </ul> <p>Whole building: includes both the base building and tenancy so largely covers situations where the tenant leases the entire building.</p>
<b>National(Iy) Determined Contribution (NDC)</b>	Under the Paris Agreement, Australia must submit emissions reduction commitments known as Nationally Determined Contributions. The latest NDC submission was made in 2022, committing Australia to a reduction in emissions to 43% below 2005 levels by 2030. The Australian Government has a specific NDC to reach Net Zero from government operations by 2030.
<b>Net Zero by 2030 / Net Zero 2030</b>	A target set by the Australian Government to achieve net zero greenhouse gas emissions from government operations by the year 2030.
<b>Office space</b>	<p>A room or rooms in a building that provide suitable space for office operations.</p> <p>A building is not considered primarily an office property if 50% or more of the leased or owned building is considered non-office. Further guidance will be produced to specify non-office categories. Noting that if a premise is not primarily an office space, office requirements will apply to the office area if it has greater than 1000sqm of office space. For more information, see <a href="#">Leased office accommodation</a> on the Department of Finance website.</p>
<b>Power Purchase Agreements (PPAs)</b>	PPAs can be for energy purchased from large renewable energy generators with the electricity supplied through the normal electricity grid connection (often through 'sleeved' PPAs), or from on-site solar which is constructed and operated by a contractor with the electricity purchased by the customer reducing the amount of electricity consumed from the grid. Both types of PPA can operate simultaneously.



<b>Property Service Providers (PSPs)</b>	Outsourced providers that are responsible for delivering leasing services, property and facilities management services and ancillary services to Commonwealth entities under the Property Services Co-ordinated Procurement Arrangements For more information, visit <a href="#">Property Services Coordinated Procurement</a> on the Department of Finance website.
<b>Reliability and Emergency Reserve Trader (RERT)</b>	The Reliability and Emergency Reserve Trader is a function conferred on the Australian Energy Market Operator (AEMO) to maintain power system reliability and system security using reserve contracts.
<b>Renewable electricity</b>	Electricity that is generated from renewable sources without the production of greenhouse gases or other toxic or environmentally damaging by-products. This electricity can also be created through the reduction of net greenhouse gases (e.g. the burning of methane which produces carbon dioxide but reduces the net greenhouse effect by a factor of 80 compared to allowing the methane to escape to the atmosphere). Renewable electricity includes, but not limited to, various types of solar generation, wind energy, hydroelectricity, stored energy from renewable sources, geothermal generation and wave energy generation. Electricity from “waste-to-energy” (where it is the incineration of domestic and industrial mixed garbage) does not fall under this definition due to the adverse environmental impacts of the toxic chemicals released.
<b>Renewable energy</b>	Any energy that is generated from renewable sources without the production of greenhouse gases or other toxic or environmentally damaging by-products.
<b>Scope 1, 2 and 3 emissions</b>	<p>Scope 1 emissions reflect emissions from sources owned or controlled by Government, including the stationary combustion of fuels (boilers, generators), and transportation (vehicle fleet).</p> <p>Scope 2 emissions are indirect emissions which occur because of the activities that generate electricity, which is consumed by an entity, but is generated outside that entity’s boundaries. They are physically produced by the burning of fossil fuels by the generator of the electricity.</p> <p>Scope 3 emissions reflect other indirect emissions produced through Government activities.</p>
<b>Security agencies</b>	Departments and agencies listed as security agencies in the Security Agencies chapter.
<b>Whole-of-Australian-Government arrangement</b>	This document relates to the Federal or Australian Government. At the Australian Government level these procurement arrangements are often called ‘Whole-of-Australian-Government’ (WoAG) arrangements to differentiate from State Government arrangements. WoAG arrangements can be mandated for certain Commonwealth entities or can be ‘cooperative’ which is not mandatory.

# Contact us

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