# 2024-25 Emissions Reporting Template

For Commonwealth entity and Commonwealth company annual reports

**Introduction**

This document provides emissions inventory templates for inclusion in a Commonwealth entity’s or Commonwealth company’s FY2024-25 annual report. This template has been prepared by the Department of Finance's [Climate Action in Government Operations](https://www.finance.gov.au/government/climate-action-government-operations/commonwealth-emission-reporting/additional-annual-report-guidance-aps-emissions-reporting) (CAIGO) Unit to support entities and companies to meet emissions reporting requirements under the [Emissions Reporting Framework](https://www.finance.gov.au/government/climate-action-government-operations/commonwealth-emission-reporting/australian-public-service-net-zero-emissions-reporting-framework).

This emissions reporting template should be considered in conjunction with reporting requirements under the [Net Zero in Government Operations Strategy](https://www.finance.gov.au/government/climate-action-government-operations/aps-net-zero-emissions-2030), [Commonwealth Climate Disclosure](https://www.finance.gov.au/government/climate-action-government-operations/commonwealth-climate-disclosure-requirements) (CCD) and the relevant resource management guide (RMG), [135](https://www.finance.gov.au/government/managing-commonwealth-resources/annual-reports-non-corporate-commonwealth-entities-rmg-135) (annual reports for non-corporate Commonwealth entities), [136](https://www.finance.gov.au/government/managing-commonwealth-resources/planning-and-reporting/annual-reports-corporate-commonwealth-entities-rmg-136) (annual reports for corporate Commonwealth entities) or [137](https://www.finance.gov.au/government/managing-commonwealth-resources/planning-and-reporting/annual-reports-commonwealth-companies-rmg-137) (annual reports for Commonwealth companies).

Emissions inventories should be included in a suitable appendix of an entity’s or company’s annual report such as a sustainability report, climate statement or climate disclosure.

The following template meets minimum emissions reporting requirements including requirements under CCD Criteria M1(b), M3(a), M3(b), M3(e) and contributes to M6(c), see Metrics and Targets under CCD [Application Guidance](https://www.finance.gov.au/government/climate-action-government-operations/application-guidance).

**Note:** Commonwealth entities and Commonwealth companies are encouraged to disclose more detail than outlined in this emissions reporting template, including any additional information or caveats that may enable annual report users to understand an entity’s or company’s emissions. Any additional emission sources outside of the Emissions Reporting Framework will need to be documented and reported outside of the emissions inventory template but in the same section of the annual report.

**Tip:**  Guidance on how to use this example is identified throughout in these boxes.

# Appendix X: Climate Statement

**Note:** All Commonwealth entities and Commonwealth companies should include in their Annual Reports the following:

* An Emissions Reporting section or Climate-related Metrics section
* The 2024-25 Greenhouse Gas Emissions Inventory – Location-based method table
* The Electricity Greenhouse Gas Emissions table.

**Emissions Reporting/Climate-related Metrics**

As part of the [Net Zero in Government Operations Strategy](https://www.finance.gov.au/government/climate-action-government-operations/aps-net-zero-emissions-2030), and the reporting requirements under section 516A of the [*Environment Protection and Biodiversity Conservation Act 1999*](https://www.legislation.gov.au/C2004A00485/latest/text), non-corporate Commonwealth entities, corporate Commonwealth entities and Commonwealth companies are required to report on their operational greenhouse gas emissions.

The Greenhouse Gas Emissions Inventory and Electricity Greenhouse Gas Emissions tables present greenhouse gas emissions over the 2024–25 financial year. The greenhouse gas emissions reported are calculated on the basis of Carbon Dioxide Equivalent (CO2-e) and in line with the [Emissions Reporting Framework](https://www.finance.gov.au/government/climate-action-government-operations/commonwealth-emission-reporting/australian-public-service-net-zero-emissions-reporting-framework). This is consistent with a Whole-of-Australian Government approach, outlined in the Net Zero in Government Operations Strategy, and [Commonwealth Climate Disclosure](https://www.finance.gov.au/government/climate-action-government-operations/commonwealth-climate-disclosure-requirements) requirements.

Not all data sources were available at the time of the report and amendments to data may be required in future reports.

Reporting on refrigerants is being phased in over time as emissions reporting matures.

**Note:** If the emissions of a Commonwealth entity or Commonwealth company are encompassed in the emissions inventory of another Commonwealth entity or Commonwealth company, both entities or companies should specify in their annual reports that the emissions are aggregated and identify which emission sources are aggregated.

**2024-25 GREENHOUSE GAS EMISSIONS INVENTORY – LOCATION-BASED METHOD**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Emission Source | Scope 1  t CO2-e | Scope 2  t CO2-e | Scope 3  t CO2-e | Total  t CO2-e |
| Electricity (Location-Based Approach) | n/a | ­— | ­— | ­— |
| Natural Gas | — | n/a | — | — |
| Solid Waste | n/a | n/a | — | — |
| Refrigerants\* | — | n/a | n/a | — |
| Fleet and Other Vehicles | — | n/a | — | — |
| Domestic Commercial Flights | — | n/a | — | — |
| Domestic Hire Car | n/a | n/a | — | — |
| Domestic Travel Accommodation | n/a | n/a | — | — |
| Other Energy | — | n/a | — | — |
| Total  t CO2-e |  |  |  |  |

**Note:**The table above presents emissions related to electricity usage using the location-based accounting method. CO2-e = Carbon Dioxide Equivalent.

\* Reporting on refrigerants is being phased in over time as emissions reporting matures and may be an optional source in 2024-25 emissions reporting. See the [Emissions Reporting Framework](https://www.finance.gov.au/government/climate-action-government-operations/commonwealth-emission-reporting/australian-public-service-net-zero-emissions-reporting-framework) for more details.

**2024-25 ELECTRICITY GREENHOUSE GAS EMISSIONS**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Scope 2  t CO2-e | Scope 3  t CO2-e | Total  t CO2-e | Electricity  kWh |
| Location-based electricity emissions | — | — | — | — |
| Market-based electricity emissions | — | — | — | — |
| Total renewable electricity consumed | n/a | n/a | n/a | — |
| *Renewable Power Percentage1* | n/a | n/a | n/a | — |
| *Jurisdictional Renewable Power Percentage2, 3* | n/a | n/a | n/a | — |
| *GreenPower2* | n/a | n/a | n/a | — |
| *Large-scale generation certificates 2* | n/a | n/a | n/a | — |
| *Behind the meter solar4* | n/a | n/a | n/a | — |
| Total renewable electricity produced | n/a | n/a | n/a | — |
| *Large-scale generation certificates 2* | n/a | n/a | n/a | — |
| *Behind the meter solar4* | n/a | n/a | n/a | — |

**Note:**The table above presents emissions related to electricity usage using both the location-based and the market-based accounting methods. CO2-e = Carbon Dioxide Equivalent. Electricity usage is measured in kilowatt hours (kWh).

1 Listed as Mandatory renewables in 2023-24 Annual Reports. The renewable power percentage (RPP) accounts for the portion of electricity used, from the grid, that falls within the Renewable Energy Target (RET).

2 Listed as Voluntary renewables in 2023-24 Annual Reports.

3 The Australian Capital Territory is currently the only state with a jurisdictional renewable power percentage (JRPP).

4 Reporting behind the meter solar consumption and/or production is optional. The quality of data is expected to improve over time as emissions reporting matures.

**Note:** If your entity or company deviates from the [Emission Reporting Framework](https://www.finance.gov.au/government/climate-action-government-operations/commonwealth-emission-reporting/australian-public-service-net-zero-emissions-reporting-framework), this must also be clearly stated within the Emissions Reporting or Climate-related Metrics section. Examples could include your entity disclosing more scope 3 emissions sources than required or aggregating some emissions sources for national security reasons.

**Progress towards the APS Net Zero 2030 Target**

**Note:**  The Progress towards the APS Net Zero 2030 Target section applies to non-corporate Commonwealth entities (NCEs) as well as Commonwealth entities and Commonwealth companies that have opted in to the [APS Net Zero 2030 Target](https://www.finance.gov.au/government/climate-action-government-operations/aps-net-zero-emissions-2030).

The Progress towards the APS Net Zero 2030 Target section and table may be included in a suitable appendix of an entity’s or company’s annual report such as a sustainability report, climate statement or climate disclosure.

Entities are recommended to provide short commentary on their operations and activities to give context on any material fluctuations in their emissions trends. This is advised where a change to entity operations sees emissions increase where a reduction may normally be expected (for example, a machinery of government change adding a new business function to an entity or company), or where a particular emission reduction activity is completed which sees a significant drop in emissions during the reporting year. This may be included as a footer to the table or cross-referenced to other sections of the annual report such as within a climate disclosure.

**PROGRESS TOWARDS THE APS NET ZERO 2030 TARGET**

|  |  |  |  |
| --- | --- | --- | --- |
| APS Net Zero 2030 target emission sources | 2022-23\*  t CO2-e | 2023-24\*  t CO2-e | Percentage change since 2022-23 |
| **Total Scope 1** | **\_** | **\_** | **\_** |
| Natural gas | \_ | \_ | \_ |
| Fleet and other vehicles | \_ | \_ | \_ |
| Refrigerants | \_ | \_ | \_ |
| Other energy | \_ | \_ | \_ |
| **Total Scope 2** | **\_** | **\_** | **\_** |
| Electricity (market based) | \_ | \_ | \_ |
| **Total Scope 1 and Scope 2** | **\_** | **\_** | **\_** |

**Note:**The table above presents emissions related to electricity usage using the market-based accounting method. CO2-e = Carbon Dioxide Equivalent.

\* Emissions reported may differ from previously published emissions due to reconciliation of natural gas and electricity data or updates to emission factors and calculation methods. See 2024-25 [Net Zero in Government Operations Annual Progress Report](https://www.finance.gov.au/government/climate-action-government-operations/commonwealth-emission-reporting/net-zero-government-operations-annual-progress-report) for details regarding emission factors and calculation methods updates.

|  |  |  |
| --- | --- | --- |
| Version number | Date of issue | Brief description of change |
| 1 | 18 June 2025 | Initial publication |