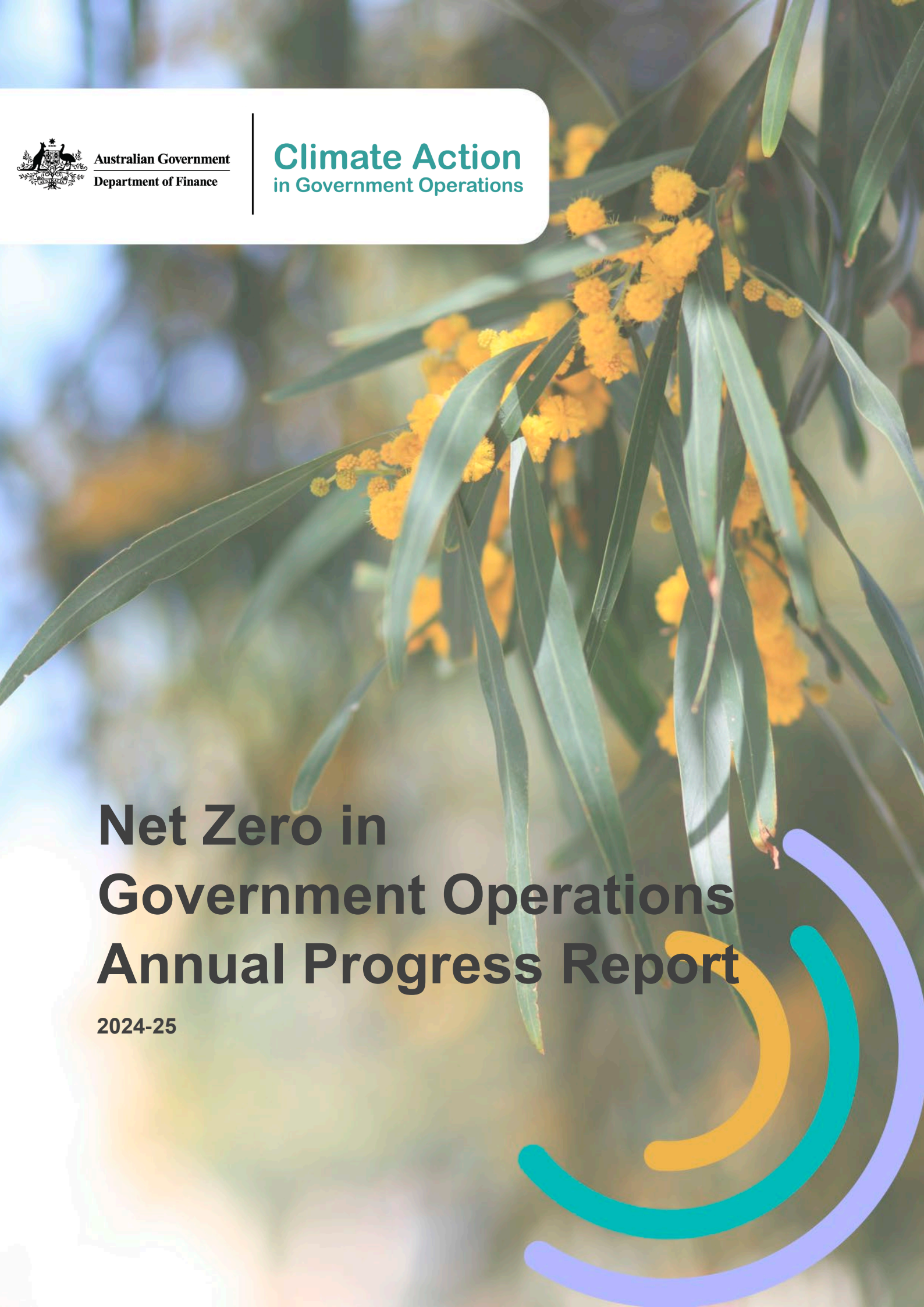

Australian Government
Department of Finance

Climate Action
in Government Operations

Net Zero in Government Operations Annual Progress Report

2024-25

ISSN: 2981-9539 (Online)

Executive Summary

The Net Zero in Government Operations Annual Progress Report (the Report) presents progress towards the Australian Public Service (APS) Net Zero by 2030 target, emissions from Australian Government operations during the 2024-25 reporting period, and the status of the Commonwealth Climate Disclosure initiative.

The Report is separated into 3 parts:

- Part 1: Progress towards the APS Net Zero 2030 Target
- Part 2: Commonwealth Climate Disclosure
- Part 3: 2024-25 Australian Government Emissions Inventory

Part 1: Progress towards the APS Net Zero 2030 Target

This section presents progress towards achieving the APS Net Zero 2030 Target (2030 Target) and an aggregated greenhouse gas emissions inventory at the 2030 Target level. The 2030 Target is outlined in the Net Zero in Government Operations Strategy (NZGO Strategy).

The 2030 Target captures all non-corporate Commonwealth entities, with partial coverage of national security agencies. Six corporate Commonwealth entities have opted into the 2030 Target.

Key highlights from the 2024-25 reporting period include:

- Emissions Reduction: Emissions reporting by Commonwealth entities shows a downward trend in electricity and vehicle-related emissions for 2030 Target entities (Target entities). Renewable energy sources made up 40.17% of the electricity used by Target entities.
- Sustainable Procurement: The Environmentally Sustainable Procurement (ESP) Policy was launched on 1 July 2024, guiding government purchasing towards lower environmental impact. The ESP Policy supports suppliers with training and resources.
- Low Emission Vehicles: The APS exceeded its low emission vehicle (LEV) targets for this period, with 76% of new passenger vehicle orders in 2024-25 being LEVs.
- Buildings and Infrastructure: Progress continues towards making government buildings more energy efficient, with new requirements for office space and electric vehicle charging infrastructure being implemented.
- Capability and Culture: There has been a strong focus on building capability across the APS, including publication of 4 climate action courses on APSLearn, webinars, and the establishment of the APS Chief Sustainability Officer Network with 43 members representing Target entities.
- Emission Reduction Plans: Eighty-seven percent of Target entities had developed long-term emission reduction plans, a significant increase from the previous year.

Using the market-based method, the Target entities emitted an approximate total of 0.693 million tonnes of carbon dioxide equivalent (Mt CO_2-e) emissions in financial year 2024-25. This is down from 0.709 Mt CO_2-e (market-based method) reported in 2023-24. Under the location-based method, emissions were 0.879 Mt CO_2-e in financial year 2024-25, down from 0.901 Mt CO_2-e in 2023-24. The 2023-24 data presented reflects amended figures, incorporating post-publication corrections and reconciliations. In contrast, the 2024-25 data has not yet undergone this amendment process, which is scheduled for early 2026. Electricity usage is the largest

emissions source (0.828 Mt CO_2-e under location-based method, and 0.641 Mt CO_2-e under market-based method).

Part 2: Commonwealth Climate Disclosure

The Commonwealth Climate Disclosure (CCD) initiative began with a pilot in 2023-24 and is being rolled out in stages. Different groups (tranches) of entities will gradually increase their reporting requirements over several years. The aim is to provide greater transparency and accountability in managing climate risks, supporting Australia's emissions reduction targets under the Paris Agreement and the 2030 Target.

In the 2024-25 reporting period, tranche 1 entities commenced reporting against the Year 1 CCD requirements. This was a significant milestone in embedding climate risk management and reporting in the Australian public sector, with 50 entities publishing climate disclosures. To support this, the Department of Finance (Finance):

- reviewed the climate disclosures of 44 entities and provided feedback to enhance the quality of disclosures in alignment with CCD requirements
- delivered a series of webinars to build capability within reporting entities
- provided practical guidance and resources and
- facilitated collaboration across agencies.

Part 3: 2024-25 Australian Government Emissions Inventory

The Australian Government's aggregated greenhouse gas emissions inventory for its operations in the 2024-25 period includes data from 193 Commonwealth entities and companies. The inventory now includes time series analysis to show trends over recent years. The key results indicate a slight increase in both location-based emissions (up 0.3% to 4.36 million tonnes CO_2-e) and market-based emissions (up 0.1% to 3.90 million tonnes CO_2-e) compared to the previous year. Electricity remains the largest source of emissions, followed by other energy, natural gas, and fleet vehicles. New South Wales and the Australian Capital Territory contributed the highest proportions of electricity and natural gas emissions (approximately 60% combined, location-based method).

The emissions inventory covers 3 categories of emissions: direct emissions from activities controlled by entities (scope 1), indirect emissions from electricity use (scope 2), and other indirect emissions such as business travel and waste (scope 3). All entities are required to report on scope 1, scope 2, and select scope 3 emissions, supporting a whole-of-government approach and consistent reporting. The inventory is distinct from the 2030 Target, which includes only scope 1 and scope 2 emissions.

The Report highlights several caveats and considerations associated with emissions reporting by Commonwealth entities and companies. Data completeness is a challenge due to delays in billing cycles and the transition between property service providers, which may result in gaps in the 2024-25 data, even after amendments. Machinery-of-Government changes and data availability have affected the overall count of entities and reporting boundaries. Calculation methods have been corrected and updated to improve accuracy. As a result, reported figures may differ from earlier reports; comprehensive details around these caveats have been provided to ensure transparency in reporting.

Contents

Index of Tables

Index of Figures

Introduction

This Annual Progress Report (the Report) outlines the activities undertaken by Commonwealth entities and companies during the 2024-25 reporting period to support the Australian Government's APS Net Zero by 2030 commitment. It provides an aggregated report of the progress of the Net Zero in Government Operations Strategy (NZGO Strategy) and the complementary Commonwealth Climate Disclosure policy, including:

- progress towards the APS Net Zero 2030 Target and reporting on the targets and measures as detailed in the NZGO Strategy (Part 1: Progress towards the APS Net Zero 2030 Target)
- an update on the Commonwealth Climate Disclosure implementation (Part 2: Commonwealth Climate Disclosure)
- an aggregated account of Commonwealth entities' and companies' greenhouse gas emissions for the 2024-25 period (Part 3: 2024-25 Australian Government Emissions Inventory).

The Report is accompanied by the 2024-25 Net Zero in Government Operations Annual Progress Report Workbook that provides all tables included within the Report and further details on emissions reporting by each Commonwealth entity and company.

Part 1: Progress towards the APS Net Zero 2030 Target

Net Zero in Government Operations Strategy

The Net Zero in Government Operations Strategy (NZGO Strategy) was released on 28 November 2023. The NZGO Strategy outlines the Australian Government's commitment and approach to achieving net zero in government operations by 2030.

The NZGO Strategy includes the following components:

- Actions and initiatives to reduce greenhouse gas emissions. These include emissions reduction through a combination of energy efficiency, renewable energy and other measures such as travel, information and communication technology (ICT), fleet and procurement.
- Specification that non-corporate Commonwealth entities are included in the APS Net Zero 2030 Target (the 2030 Target). Corporate Commonwealth entities and Commonwealth companies may opt-in.
- Provisions for security agencies to set emissions reduction targets where this does not compromise operational and capability requirements.
- Emissions reporting requirements for Commonwealth entities and Commonwealth companies.
- The publication of an Annual Progress Report (this Report) to allow for whole-of-Australian-Government aggregated emissions reporting.
- Details of the emission sources included in the 2030 Target (see Part 3: 2024-25 Australian Government Emissions Inventory for further details).

As outlined in the NZGO Strategy, the 2030 Target includes scope 1 and scope 2 emissions (see Emissions reporting boundary and scope). Progress towards the 2030 Target is measured at the aggregate level.

The 2030 Target includes non-corporate Commonwealth entities (NCEs). Corporate Commonwealth entities (CCEs) and Commonwealth companies (CCs) may choose to participate in the 2030 Target. As of publication there are 6 CCEs opted into the 2030 Target.

Security agencies, as defined in the NZGO Strategy, will take action to reduce their emissions aligned with the NZGO Strategy, and will set emissions reduction targets where this does not compromise operational and capability requirements. As a result, these agencies are partially included in the 2030 Target.

	Scope 1 Emissions	Scope 2 Emissions	Scope 3 Emissions
NCEs	Emissions Reporting		
	2030 Target		**X**
CCEs	Emission Reporting		
	Opt in to 2030 Target		**X**
CCs	Emissions Reporting		
	Opt in to 2030 Target		**X**

Figure 1: Commonwealth entities and companies and emission scopes included in the APS Net Zero 2030 Target

Appendix A defines the Commonwealth entities and companies, including Security Agencies, that are included wholly or partially in the 2030 Target.

APS Net Zero 2030 Target emissions

The data presented in Table 1 has been collated using the methodology shown in Appendix C. It is a subset of the data reported in Part 3: 2024-25 Australian Government Emissions Inventory. The data presented reflects the emissions data inclusions and exclusions as described in Appendix A Commonwealth entities and companies included in the APS Net Zero 2030 Target.

Table 1: APS Net Zero 2030 Target emissions

Scope 2 Electricity	**2024-25**
Number of Commonwealth entities*	101
Electricity consumed (kWh)	1,324,477,766
Electricity consumed (GJ)	4,768,120
Electricity emissions (t CO_2-e) Location-based method	828,083
Electricity emissions (t CO_2-e) Market-based method	641,449
Scope 1 Natural gas	**2024-25**
Number of Commonwealth entities	31
Natural gas consumed (GJ)	193,762
Natural gas emissions (t CO_2-e)	9,985
Scope 1 Fleet and other vehicles data (transport energy)	**2024-25**
Number of Commonwealth entities	43
Fuel consumed (GJ)	461,201
Fleet and other vehicle emissions (t CO_2-e)	31,520
Scope 1 Refrigerants†	**2024-25**
Number of Commonwealth entities	6
Total losses (kg)	8,775

Refrigerant emissions (t CO_2-e)	713
Scope 1 Other energy (stationary energy)	**2024-25**
Number of Commonwealth entities	9
Stationary fuels consumed (GJ)	133,094
Stationary fuels emissions (t CO_2-e)	9,009
Total Target Emissions	**2024-25**
Total Target emissions (t CO_2-e) Location-based	879,310
Total Target emissions (t CO_2-e) Market-based	692,676

Notes:

a. *Emissions are presented as tonnes of carbon dioxide equivalent (t CO_2-e).*

b. *Emissions reflect data from the 2024-25 data collection, which concluded in September 2025. Not all data sources were available at the time of collection, and the quality of data is expected to improve over time as emissions reporting continues to mature.*

c. ** The number of entities included in the 2030 Target emissions totals is greater than 100, due to non-2030 Target entity data being reported by a 2030 Target entity which cannot be separated and therefore included in totals – see Appendix A for further details.*

d. *† Optional reporting of emissions from refrigerants was introduced in 2023-24. Mandatory reporting is being phased in from 2024 through to 2027, with the expectation that the baseline for the 2030 Target refrigerant emissions will be established in financial year 2026-27.*

Table 2 below presents target emissions and the percentage change in emissions from 2022-23 to 2023-24, based on amended data for both years. This data will differ from figures published in previous annual progress reports, as it reflects corrections and reconciliations made post-publication. Amendments refer to the correction of reported or published errors, as well as reconciliations of activity data, calculated emissions and emissions inventories. Details of the corrections applied to the 2022-23 and 2023-24 emissions data are provided in Appendix D. The process for collecting amended data is outlined in the Emissions Reporting Framework.

Table 2: Amended data update for 2022-23 and 2023-24

Scope 2 Electricity	**2022-23**	**2023-24**	**Percent change from 2022-23**
Number of Commonwealth entities*	99	100	
Electricity consumed (kWh)	1,276,923,388	1,308,236,451	↑ 2%
Electricity consumed (GJ)	4,596,924	4,709,651	↑ 2%
Electricity emissions (t CO_2-e) Location based method	861,387	847,637	↓ -2%
Electricity emissions (t CO_2-e) Market based method	679,621	655,268	↓ -4%
Scope 1 Natural gas	**2022-23**	**2023-24**	**Percent change from 2022-23**
Number of Commonwealth entities	26	28	
Natural gas consumed (GJ)	246,174	250,392	↑ 2%
Natural gas emissions (t CO2-e)	12,685	12,903	↑ 2%
Scope 1 Fleet and other vehicles data (transport energy)	**2022-23**	**2023-24**	**Percent change from 2022-23**

Number of Commonwealth entities	46	45	
Fuel consumed (GJ)	725,213	487,735	↓ -33%
Fuel emissions (t CO2-e)	50,941	33,289	↓ -35%
Scope 1 Refrigerants†	**2022-23 Not reported**	**2023-24 Optional reporting**	
Number of Commonwealth entities	N/A	0	
Total losses (kg)	N/A	Not estimated	
Refrigerant emissions (t CO2-e)	N/A	Not estimated	
Scope 1 Other energy (stationary energy)	**2022-23**	**2023-24**	**Percent change from 2022-23**
Number of Commonwealth entities	4	9	
Stationary fuels consumed (GJ)	102,963	102,939	0%
Stationary fuels emissions (t CO2-e)	7,228	7,226	0%
Total Target Emissions	**2022-23**	**2023-24**	**Percent change from 2022-23**
Total Target emissions (t CO_2-e) Location-based	932,241	901,055	↓ -3.35%
Total Target emissions (t CO_2-e) Market-based	750,475	708,686	↓ -5.57%

Notes:

a. *Emissions are presented as tonnes of carbon dioxide equivalent (t CO_2-e).*

b. ** The number of entities included in the 2030 Target emissions totals is greater than 100, due to non-2030 Target entity data being reported by a 2030 Target entity which cannot be separated and therefore included in totals – see Appendix A Commonwealth entities and companies included in the APS Net Zero 2030 Target for further details.*

c. *† Optional reporting of emissions from refrigerants was introduced in 2023-24. Mandatory reporting is being phased in from 2024 through to 2027, with the expectation that the baseline for the 2030 Target refrigerant emissions will be established in financial year 2026-27.*

Measuring success – Targets and measures status update

Table 3:Targets and measures status update

NET ZERO ENERGY			
Target	**Measure**	**2023-24**	**2024-25**
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. 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, by 2030 Target entities, that is renewable.	**Voluntary + Mandatory Renewables** Of the total electricity (1,317,247,932 kWh) consumed by 2030 Target entities, 38.29% (504,364,471 kWh) was certified renewable energy, with 0% generated onsite and 38.29% offsite.	**Voluntary + Mandatory Renewables** Of the total electricity (1,324,477,766 kWh) consumed by 2030 Target entities, 40.17% (532,082,698 kWh) was certified renewable energy, with 0.93% generated onsite and 39.24% offsite.
	Percentage of electricity consumption generated offsite and purchased from renewable sources.	**Mandatory Renewables** Of the total electricity consumed by 2030 Target entities, 18.72% (246,588,81 kWh) was part of the Large-scale Renewable Energy Target. **Voluntary Renewables** Of the total electricity consumed by 2030 Target entities, 19.57% (257,775,658 kWh) of electricity was renewable energy generated offsite and purchased (includes large-scale generation certificates (LGCs), Greenpower and ACT Jurisdictional renewables).	**Mandatory Renewables** Of the total electricity consumed by 2030 Target entities, 18.20% (240,988,730 kWh) of was part of the Large-scale Renewable Energy Target. **Voluntary Renewables** Of the total electricity consumed by 2030 Target entities, 21.04% (278,730,969 kWh) of electricity was renewable energy generated offsite and purchased (includes large-scale generation certificates (LGCs), Greenpower and ACT Jurisdictional renewables).
	Percentage of electricity generated on-site that is certified renewable energy.	**Voluntary Renewables** No certified renewable electricity generated on-site (includes on-site generated LGCs. Does not include small-scale technology certificates).	**Voluntary Renewables** Of the total electricity consumed by 2030 Target entities, 0.93% (12,363,000 kWh) of certified renewable electricity was generated on-site (does not include small-scale technology certificates).

NET ZERO BUILDINGS			
Target	**Measure**	**2023-24**	**2024-25**
Office space leased from 1 July 2025 for 4 or more years, over 1000sqm: • achieved the relevant base building and/or tenancy NABERS energy rating of 5.5 stars or 4.5 outside metro cities; and • maintained the relevant base building and/or tenancy NABERS energy rating of 5.5 stars or 4.5 outside metro cities.	Percentage of leased office space that meets the respective targets.	Target date is 1 July 2025 and will be reported in Annual Progress Report 2025-26.	
Office space refurbished from July 2026, greater than 1000sqm: • achieved a 5.5 star or higher NABERS energy rating. • maintained a 5.5 star or higher NABERS energy rating.	Percentage of office space refurbished in the reporting period that meets the respective targets	Target date is July 2026 and will be reported in Annual Progress Report 2026-27.	
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 date 1 July 2026 and will be reported in Annual Progress Report 2026-27.	
Office space with allocated parking and fleet from 1 July 2024 have an electric vehicle charging plan where possible.	Percentage of office spaces with allocated parking areas that have EV charging plans.	As of 1 July 2024, 10 of the 44 Target entities (23%) with office space with allocated parking and fleet, had an EV charging plan.	24 of the 46 Target entities (52%) with office space with allocated parking and fleet, had an EV charging plan.
Office space with allocated parking from 1 January 2025 to have facilities to support electric vehicle charging if a Commonwealth entity has electric fleet vehicles on site where possible.	Percentage of office spaces with allocated parking areas that have EV charging available.	To be reported in Annual Progress Report 2024-25	19 of the 46 Target entities (41%) with a vehicle fleet and office space with allocated parking had EV charging facilities.

NET ZERO PROCUREMENT			
Target	**Measure**	**2023-24**	**2024-25**
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.	Not yet achieved.	
Develop an Environmentally Sustainable Procurement Policy and publish by January 2025.	Successful delivery of the Environmentally Sustainable Procurement Policy by January 2025.	**Achieved**. The Environmentally Sustainable Procurement Policy was implemented effective 1 July 2024.	
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.	**Achieved**. Guidance and training to support the Environmentally Sustainable Procurement Policy can be found on the Department of Climate Change, Energy, the Environment and Water's website under Toolkit and resources. Further materials will continue to become available throughout the implementation of the Procurement Policy.	
Notes	On 1 July 2024, DCCEEW launched the Environmentally Sustainable Procurement (ESP) Policy. This mandatory procurement connected policy guides Australian Government purchasing decisions across high-impact procurement categories and allows the Government to measure the environmental outcomes from its procurements. DCCEEW provided support to Commonwealth entities and suppliers through: • Policy-specific guidance and templates • 10 information webinars delivered to several hundred APS procurers and suppliers • Attending 9 events to promote the ESP Policy to First Nations and SME businesses either as panellists, stallholders or attendees • Delivering the Environmentally Sustainable Procurement Policy Reporting Framework and Annual Progress Report.		

NET ZERO FLEET			
Target	**Measure**	**2023-24**	**2024-25**
25% of new passenger vehicle orders to be low emission vehicles (LEVs) within 2022-2023.	Reporting outside of this strategy – progress against the Low Emission Vehicle (LEV) Target is published on Finance's website.	**Achieved**. In 2022-23, 44% of passenger vehicle orders were LEVs, compared to the transitional target of 25%.	
50% of new passenger vehicle orders to be LEVs within 2023-2024.	Reporting outside of this strategy – progress against the Low Emission Vehicle (LEV) Target is published on Finance's website.	**Achieved**. In 2023-24, 72% of in-scope passenger vehicle orders were LEVs, compared to the transitional target of 50%.	
75% of new passenger vehicle orders to be LEVs by 2025.	Reporting outside of this strategy – progress against Low Emission Vehicle (LEV) Target is published on Finance's website.	To be reported in Annual Progress Report 2024-25.	**Achieved**. In 2024-25, 76% of in-scope passenger vehicle orders were LEVs.

NET ZERO TRAVEL			
Target	**Measure**	**2023-24**	**2024-25**
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.	An update of the travel booking tool is planned to occur in 2025, enabling hotels with a NABERS energy certification status to be displayed in the travel booking system for accommodation providers.	As of 30 June 2025, there are no providers that have a NABERS rating within the Online Booking Tool.

NET ZERO ICT			
Target	**Measure**	**2023-24**	**2024-25**
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.	As of 1 January 2024, 3 suppliers of 8 data centre facilities used by the Target entities had NABERS Energy for data centres (Infrastructure) energy ratings. This number will be used as a baseline to be measured against in July 2026.	

PEOPLE, CULTURE AND CAPABILITY			
Target	**Measure**	**2023-24**	**2024-25**
Capability uplift across the APS.	Initially will report on participation rates and details on the number of sessions and activities held.	Capability uplift activities in the 2023-24 financial year to support the 2030 Target included: • 13 webinars, 7 drop-in sessions, 3 working group sessions and 27 presentations at various multi-entity forums and conferences, with the provision of ongoing direct engagement and support to entities. • Establishment of the GovTEAMS Community of Practice (over 700 members). • Development, testing and release of the "Foundations of Net Zero in Government Operations" course on APSLearn.	Capability uplift activities in the 2024-25 financial year to support the 2030 Target included: • 9 webinars, 7 drop-in sessions, 6 working group sessions and 8 presentations at various multi-entity forums and conferences, with ongoing engagement and support to entities. • Continuation of the Climate Action in Government Operations Community of Practice on GovTEAMS (over 800 members). • Establishment of the Chief Sustainability Officer Network (79 participating entities, 43 from Target entities). — 3 Network Events — 4 Network Newsletters
Notes	3 Climate Action in Government Operations courses on APSLearn. 2 Greening Government micro-credentials courses in collaboration with RMIT University.		

EMISSION REDUCTION PLANS			
Target	**Measure**	**2023-24**	**2024-25**
By 30 June 2024 (31 August 2024 extended deadline), entities must develop a long-term emissions reduction plan.	Percentage of emissions reduction plans developed (2024).	At the extended deadline of 31 August 2024, 36% (34 NCEs and 2 CCEs) of the Target entities (100), had developed emission reduction plans.	87.5% (85 NCEs and 6 CCEs) of the 2030 Target entities (104) had developed emission reduction plans.
Entities provide an annual progress report towards 2030 targets.	Percentage of overall emissions reduction per Commonwealth entity since 2022-23 reporting.	Emissions reductions per entity will be published in 2024-25 once amendments to 2022-23 and 2023-24 data are finalised	Each individual entity reports on their emissions as part of the Annual Reporting process.

Part 2: Commonwealth Climate Disclosure

Commonwealth Climate Disclosure is the Government's policy for Commonwealth entities and companies to publicly report on their exposure to climate risks and opportunities. It outlines the actions they are taking to manage these risks, delivering transparent and consistent climate disclosures to the Australian public.

This initiative serves to provide greater transparency, accountability and credibility in the way climate risks are managed across the Commonwealth. It also supports the delivery of emissions reduction targets under the Paris Agreement and the APS Net Zero 2030 Target.

Climate disclosures by Commonwealth entities and companies commenced with a pilot in 2023-24.

A progressive implementation schedule was developed to onboard entities, and the extent of their reporting requirements over two to three years, as depicted in Figure 2 below.

This year, Tranche 1 entities commenced reporting against the Year 1 Commonwealth Climate Disclosure Requirements in their 2024-25 annual reports.

Tranche	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29 +
Pilot	Pilot Guidance					
Tranche 1		Year 1 Requirements	Year 2 Requirements	Year 3 (Full) Requirements	Full Requirements	Full Requirements
Tranche 2			Year 1 Requirements	Year 2 Requirements	Year 3 (Full) Requirements	Full Requirements
Tranche 3				Year 1 Simplified Requirements	Year 2 (Full) Simplified Requirements	Full Simplified Requirements

Figure 2: Implementation timeline for Commonwealth Climate Disclosure initiative

Notes:

Pilot - Departments of State and entities that voluntarily opted-in

Tranche 1 - Departments of State, large Commonwealth entities, specialist investment vehicles and entities with responsibility for climate change policy

Tranche 2 - Medium Commonwealth entities and Commonwealth companies

Tranche 3 - Small Commonwealth entities and Commonwealth companies

To support the progressive implementation, Commonwealth Climate Disclosure Year 2 and Full (Year 3) Requirements for tranche 1 and 2 entities and Simplified Requirements for Year 1 and Full (Year 2) for tranche 3 were published in October and November 2025. This followed an extensive consultation process with entities to develop these requirements.

The release of these Requirements was a milestone achievement for Climate Action in Government Operations, as it saw the release of the full climate disclosure obligations by all Commonwealth entities in the coming years. Support services and resources continue to be developed to assist entities to meet the new Requirements.

2024-25: Tranche 1 reporting following the Year 1 Requirements

During the 2024-25 reporting period, 50 entities successfully published climate disclosures against the Year 1 Requirements. This achievement marks a significant milestone in embedding climate risk management and reporting in the APS.

Of the entities that completed disclosures, 44 submitted their reports to the Commonwealth Climate Disclosure team for review, with feedback helping to bring disclosures in alignment with Commonwealth Climate Disclosure Requirements. To further support implementation, a targeted webinar series was delivered, offering practical guidance and encouraging collaboration across agencies.

Insights from an evaluation of tranche 1 implementation will be included in the next Annual Progress Report.

Insights from the Pilot evaluation

The Commonwealth Climate Disclosure Pilot (the Pilot) was compulsory for all Departments of State, but other Commonwealth entities were welcome to opt in. All 21 participating entities published limited climate disclosures in their 2023-24 annual reports.

An evaluation of the Pilot was conducted following its completion.

Key insights from the evaluation included the value of early and ongoing engagement which enabled entities to better understand disclosure requirements and integrate climate risk considerations into their governance and reporting processes. Entities reported that the thematic reviews and direct feedback provided by Finance on draft disclosures were particularly effective in clarifying expectations and improving reporting quality. Challenges identified included the varying levels of baseline capability across entities and the need for more detailed, sector-specific guidance to address complex or unique operational contexts.

Findings indicated that the Pilot successfully raised awareness of climate disclosure obligations within participating entities and highlighted the importance of tailored guidance and direct engagement to support capability uplift. The Pilot underscored the importance of a phased approach to implementation, allowing entities time to build internal expertise and adapt existing systems to meet disclosure requirements.

Lessons learned from the Pilot informed the design of support services for tranche 1, with a focus on expanding tailored guidance, enhancing peer learning opportunities, and providing practical tools to address identified capability gaps. These insights continue to shape the Commonwealth's approach to climate disclosure, supporting transparent, consistent, and credible reporting on climate related risks and opportunities.

Part 3: 2024-25 Australian Government Emissions Inventory

Australian Government Emissions Reporting

The Net Zero in Government Operations Strategy (NZGO Strategy) reinstated greenhouse gas emissions reporting for Commonwealth entities and companies. Under section *516A* of the *Environment Protection and Biodiversity Conservation Act 1999*, all non-corporate and corporate Commonwealth entities have been required to publicly report their emissions in their annual reports since 2022-23. Commonwealth companies began reporting from 2023-24.

The Department of Finance, supported by the Department of Climate Change, Energy, the Environment and Water, developed the Emissions Reporting Framework. The Emissions Reporting Framework adapts established greenhouse gas accounting approaches and reflects best practice. Emissions reported in the Australian Government Emissions Inventory (the Inventory) are expressed as carbon dioxide equivalent (CO_2-e) and are calculated in line with the Emissions Reporting Framework. This supports a whole-of-Australian-Government approach and promotes consistent reporting across Commonwealth entities and companies.

This is the third Inventory published in line with the Emissions Reporting Framework and covers the 2024-25 reporting period. It presents the total emissions reported by Commonwealth entities and companies at the time of collection. The Emissions Reporting Framework outlines the methods used to develop the Inventory, including guidance on emissions boundaries, data collection, calculation methods and reporting requirements. For the first time, the Inventory includes time series analysis to show trends over time, see Introduction of time series analysis and amended data.

Emissions reporting boundary and scopes

The Emissions Reporting Framework defines the activities and emissions included in the Inventory. The reporting boundary covers operations within Australia and its external territories where entities have operational control. This means emissions are included if a Commonwealth entity or company has the authority to set operating, health and safety, or environmental policies for a facility or activity.

Emissions are grouped into 3 categories, or “scopes”, based on where the emissions come from. Table 4 summarises these scopes.

Table 4: Emission scopes

Scope	Description
Scope 1: Direct emissions	Emissions released directly from activities controlled by the entity, such as fuel burned in buildings or vehicles.
Scope 2: Indirect emissions from electricity	Emissions that happen when the entity uses electricity. These emissions are produced at the facility where electricity is generated, not on site, but are counted because the entity uses the electricity.

Scope 3: Other indirect emissions	Emissions that are a result of the entity's activities but happen elsewhere. This includes things like business travel (flights, car hire, accommodation), waste sent to landfill, and the production and transport of fuels and electricity.

The Emissions Reporting Framework requires all Commonwealth entities and companies to report on scope 1, scope 2 and select scope 3 emissions. The Inventory is distinct from the 2030 Target, which includes only scope 1 and scope 2 emissions.

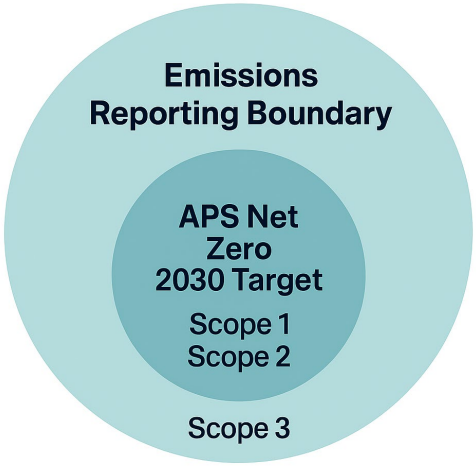

Figure 3: Relationship between the emissions reporting boundary and the APS Net Zero 2030 Target

Changes to emissions reporting in 2024-25

Introduction of time series analysis and amended data

This year's Inventory introduces time series data, enabling analysis of emissions trends and the impact of reduction strategies. Efforts have been made to use consistent methods and data sources across all years. Some figures may differ from previous reports due to corrections or updates to calculation methods, which are necessary for accurate tracking of emissions reductions. Under the Emissions Reporting Framework, corrections and updates are called amendments, and further details are provided in the Emissions Reporting Framework. Appendix D Corrections and updates provides information on updates to calculation methods applied and the aggregated raw data, including updated data, for 2022-23 and 2023-24.

Updates to emissions factors and estimation methods

The reported emissions sources are unchanged for 2024-25 and include natural gas, electricity, fleet and other vehicles, solid waste, refrigerants, domestic travel including commercial flights, hotel accommodation and hire cars, and other energy.

The Emissions Reporting Framework was expanded to include additional emissions factors for hire cars. Specific guidance for calculating scope 1 solid waste emissions and the cost-based method for estimating hotel accommodation emissions were applied by some entities when reporting, and this guidance will be published in future updates to the Emissions Reporting Framework. Scope 1 solid waste emissions were only calculated where waste was directly disposed of by an entity, using the scope 3 emission factors as proxies for scope 1. The cost-

based method allows entities to estimate the number of hotel nights by applying an average rate of approximately $190 per night per room.

Transition of Property Service Provider arrangements

Activity data for property related emission categories is collected through Property Service Providers (PSPs), where available. The first iteration of contracts under the Property Services Coordinated Procurement (PSCP) Arrangements expired on 30 June 2025, with all entities commencing services under the new contracts between 1 May 2025 and 1 July 2025. In addition to the standard delays that occur when billing cycles do not align with the financial year, the transition between PSPs resulted in delays to the provision of some data for emissions reporting. As a result, some data for the 2024-25 reporting period is incomplete. All reasonable efforts will be made during future amendment processes to reconcile the data; however, gaps may remain in the 2024-25 data even after amendments are collected.

Changes to reporting entities

The establishment or abolishment of a Commonwealth entity or company during a reporting period (Machinery-of-Government changes) is treated as organic growth or decline of the APS for emissions reporting purposes. The following entities or companies were added or removed from the total number of Commonwealth entities or companies reporting in 2024-25.

Table 5: Commonwealth entities and companies added to or removed from the 2024-25 Inventory

Established	Abolished
CEA Technologies Pty Limited (CC)	National Mental Health Commission (NCE)
ITC Technologies Pty Limited (CC)	
Net Zero Economy Authority (NCE)	
National Commission for Aboriginal and Torres Strait Islander Children and Young People (NCE)	

The Australian Strategic Policy Institute (CC) was unable to provide their emissions data in time for inclusion in this Report; however their published emissions are included in the 2024-25 NZGO Annual Progress Report Workbook.

Australian Government emissions inventory

Table 6 compares total emissions reported in 2023-24 and 2024-25. The number of reporting entities increased by 4, with a slight increase in location-based and market-based emissions.

Table 6: Comparison of 2023-24 and 2024-25 Australian Government emissions inventory

	2023-24	2024-25	Change
Number of Commonwealth entities and companies reporting	189	193	+ 4
Location-based emissions (Mt CO_2-e)	4.343	4.355	+ 0.3%
Market-based emissions (Mt CO_2-e)	3.891	3.895	+ 0.1%

Notes:

a. *Emissions for 2023-24 are based on figures published in the 2023-24 NZGO Annual Progress Report and do not include amendments, to maintain comparability.*

b. *Totals for both reporting periods may not represent a full financial year, as some billing cycles do not align with the financial year and some data sources were unavailable at the time of publication. These totals may be updated in future reports.*

c. *Emission totals are rounded up to the third decimal place ensure emissions were not under reported.*

For 2024-25, the Inventory presents an aggregate summary of emissions reported by 193 Commonwealth entities and companies: 102 NCEs, 74 CCEs and 17 CCs.

The data for 2024-25 represents the latest emissions estimate at the time of publication. The values presented in individual Commonwealth entity and company annual reports may not sum to the Inventory totals, as some data was updated after Commonwealth entity and company internal reporting deadlines. In some cases, emissions reported by an entity or company may include emissions reported on behalf of another. These instances are detailed in the accompanying 2024-25 NZGO Annual Progress Report Workbook. Not all data sources were available at the time of reporting, and further amendments may be required in future reports.

Figure 5 and Figure 7 show the percentage of emissions for each scope (1, 2 and 3) by activity.

Figure 4 and Figure 6 show the percentage of emissions by activity type, including electricity, natural gas, solid waste, refrigerants, fleet and other vehicles, domestic travel (commercial flights, accommodation and hire car), as well as other energy (further categorised as Defence and non-Defence).

Electricity emissions were calculated with the location-based method (Figure 4 and Figure 5) and market-based method (Figure 6 and Figure 7). Further explanation of the calculation methods in Electricity.

Location-based emissions breakdown

Table 7: Australian Government Greenhouse Gas Emissions Inventory – Location-based method

Emission Source	Scope 1 (t CO_2-e)	Scope 2 (t CO_2-e)	Scope 3 (t CO_2-e)	Sum of emissions (t CO_2-e)	Percentage of total emissions
Electricity (Location Based Method)	N/A	2,059,051	179,823	2,238,874	51%
Natural Gas	269,012	N/A	48,202	317,214	7%
Solid Waste	2	N/A	104,446	104,448	2%
Refrigerants*	8,342	N/A	N/A	8,342	<1%
Fleet and Other Vehicles	174,215	N/A	44,045	218,260	5%
Domestic Commercial Flights	N/A	N/A	152,147	152,147	3%
Domestic Hire Car	N/A	N/A	7,137	7,137	<1%
Domestic Travel Accommodation	N/A	N/A	34,285	34,285	<1%
Other Energy†	1,016,287	N/A	258,015	1,274,302	<30%
Other Energy - stationary energy	*56,097*	*N/A*	*15,262*	*71,359*	*<2%*
Other Energy - Defence	*960,190*	*N/A*	*242,753*	*1,202,943*	*28%*
Sum of emissions (t CO_2-e)	**1,467,858**	**2,059,051**	**828,100**	**4,355,009**	**100%**

Notes:

a. *Emissions presented in Table 7 represent the total Australian Government greenhouse gas emissions, which includes emission sources that are in addition to the 2030 Target. The 2030 Target emissions are in Part 1: Progress towards the APS Net Zero 2030 Target.*

b. *Data has been presented as whole numbers. Percentages less than one are shown as '<1%'. Column totals include these values, but due to rounding they may not equal the sum of individual figures.*

c. ** Reporting on refrigerants is being phased in over time as emissions reporting matures and is an optional source in 2024-25 emissions reporting.*

d. *† Other Energy has been split into two categories, stationary energy and Defence.*

   a) *Other Energy - stationary energy represents emissions from combustion of fuels in stationary (non-transport) sources. Further details in Other energy.*

   b) *Other Energy - Defence includes emissions reported by the Department of Defence that are the result of Defence operations, which are not included in the 2030 Target. Defence has set its own targets, with further details in Appendix A Commonwealth entities and companies included in the APS Net Zero 2030 Target.*

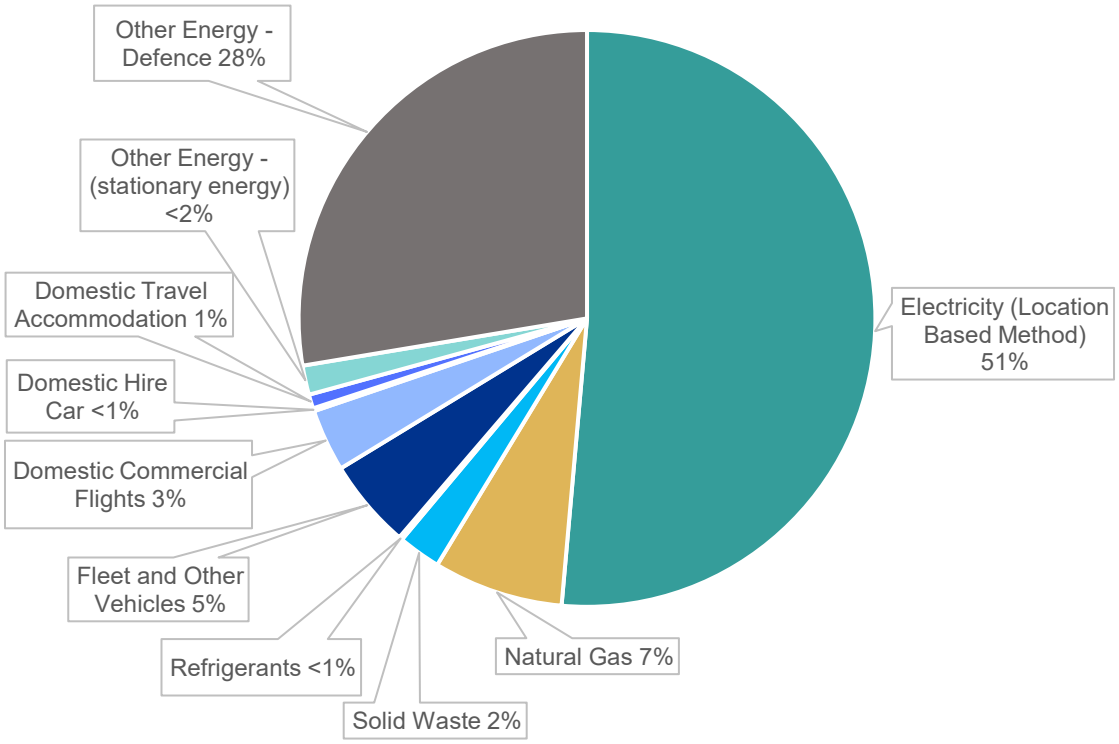

Figure 4: Percentage of emissions by activity (location-based method)

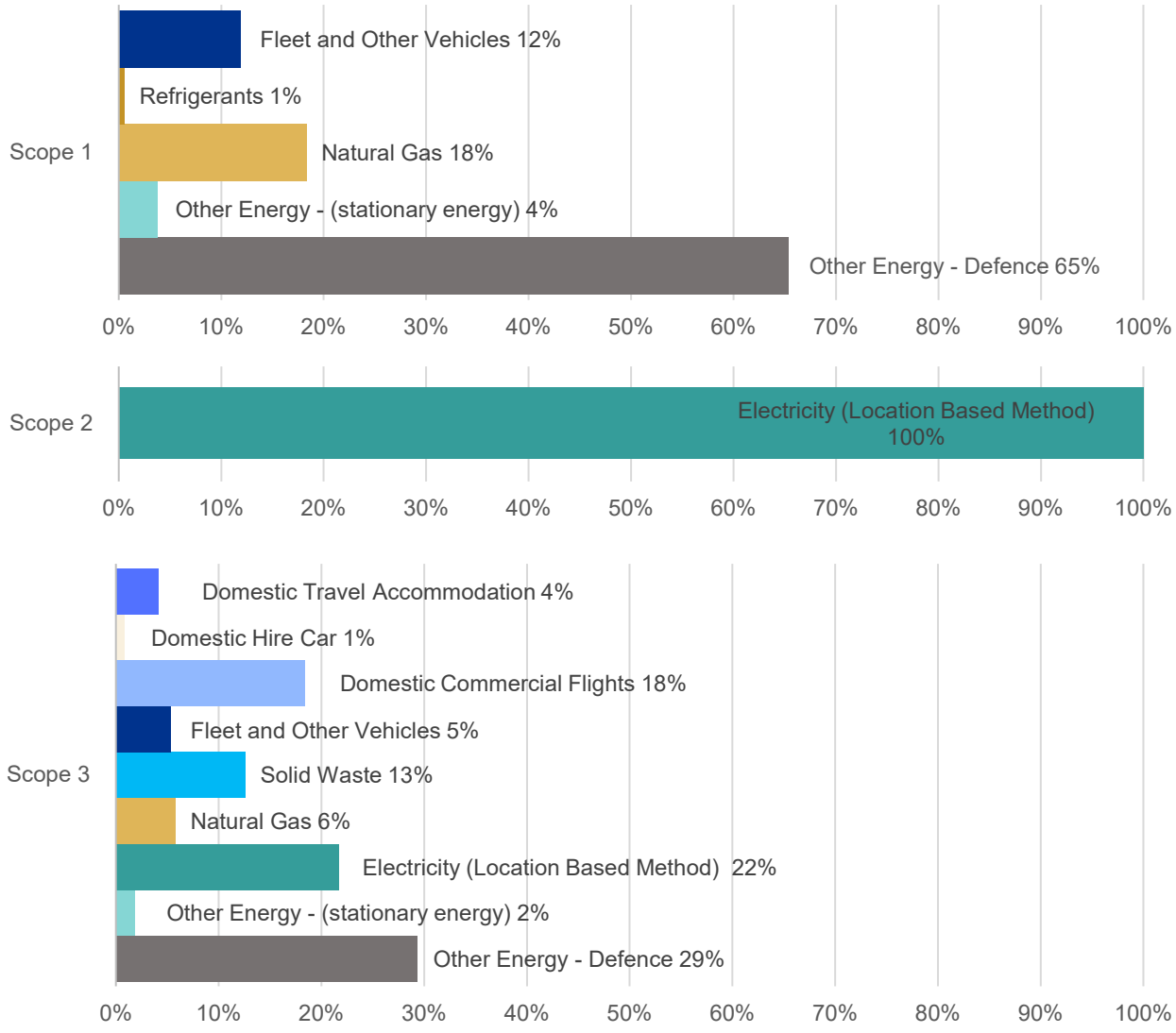

Figure 5: Percentage of emission sources for each scope (location-based method)

Market-based method emissions breakdown

Table 8: Australian Government Greenhouse Gas Emissions Inventory – Market-based method

Emission Source	Scope 1 (t CO_2-e)	Scope 2 (t CO_2-e)	Scope 3 (t CO_2-e)	Sum of emissions (t CO_2-e)	Percentage of total emissions
Electricity (Market Based Method)	N/A	1,565,778	212,914	1,778,692	46%
Natural Gas	269,012	N/A	48,202	317,214	8%
Solid Waste	2	N/A	104,446	104,448	3%
Refrigerants*	8,342	N/A	N/A	8,344	<1%
Fleet and Other Vehicles	174,215	N/A	44,045	218,264	6%
Domestic Commercial Flights	N/A	N/A	152,147	152,147	4%
Domestic Hire Car	N/A	N/A	7,137	7,137	<1%
Domestic Travel Accommodation	N/A	N/A	34,285	34,285	<1%
Other Energy†	1,016,287	N/A	258,015	1,274,309	<33%
Other Energy - stationary energy	*56,097*	*N/A*	*15,262*	*71,366*	*<2%*
Other Energy - Defence	*960,190*	*N/A*	*242,753*	*1,202,943*	*31%*
Sum of emissions (t CO_2-e)	**1,467,858**	**1,565,778**	**861,191**	**3,894,840**	**100%**

Notes:

a. *Emissions presented in Table 8 represent the total Australian Government greenhouse gas emissions, which includes emission sources that are not part of the 2030 Target. The 2030 Target emissions are in Part 1: Progress towards the APS Net Zero 2030 Target.*

b. *The market-based values above were calculated for the total of all Commonwealth entities and companies, rather than calculated on an individual Commonwealth entity or company basis. The values presented in separate Commonwealth entity and company annual reports will not sum to the values in Table 8.*

c. *Data has been presented as whole numbers. Percentages less than one are shown as '<1%'. Column totals include these values, but due to rounding they may not equal the sum of individual figures.*

d. ** Reporting on refrigerants is being phased in over time as emissions reporting matures and is an optional source in 2024-25 emissions reporting.*

e. *† Other Energy has been split into 2 categories, stationary energy and Defence.*

   a) *Other Energy - stationary energy represents emissions from combustion of fuels in stationary (non-transport) sources. Further details in Other energy.*

   b) *Other Energy - Defence includes emissions reported by the Department of Defence that are the result of Defence operations, which are not included in the 2030 Target. Defence has set its own targets, with further details in Appendix A Commonwealth entities and companies included in the APS Net Zero 2030 Target.*

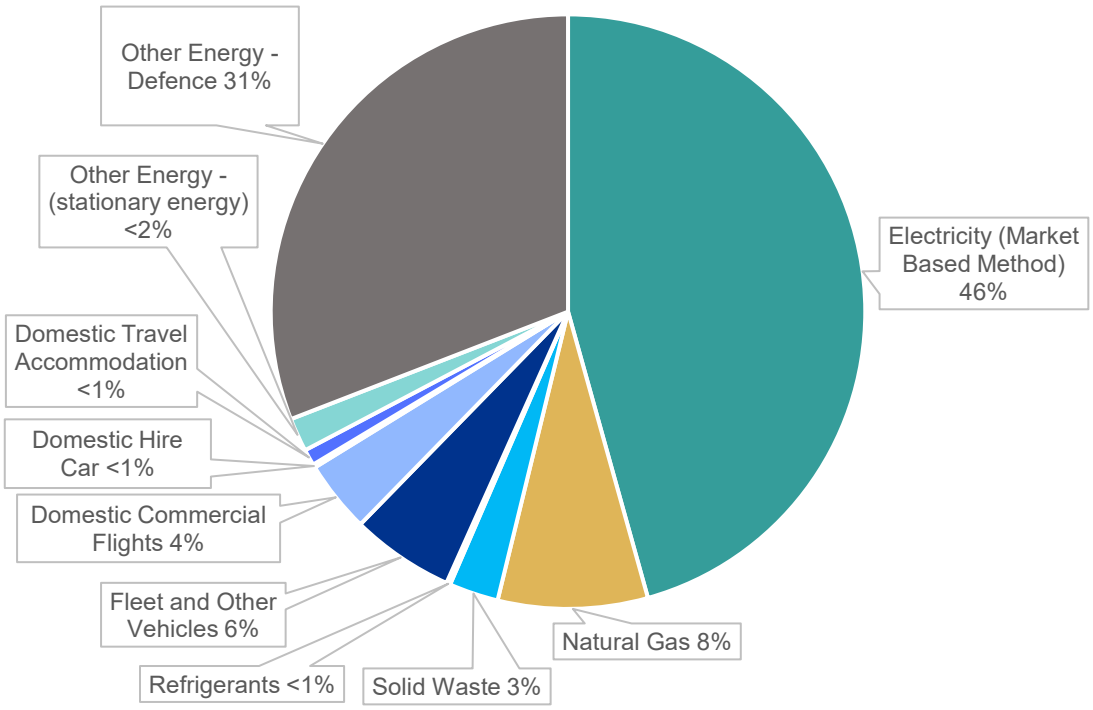

Figure 6: Percentage of emissions by activity (market-based method)

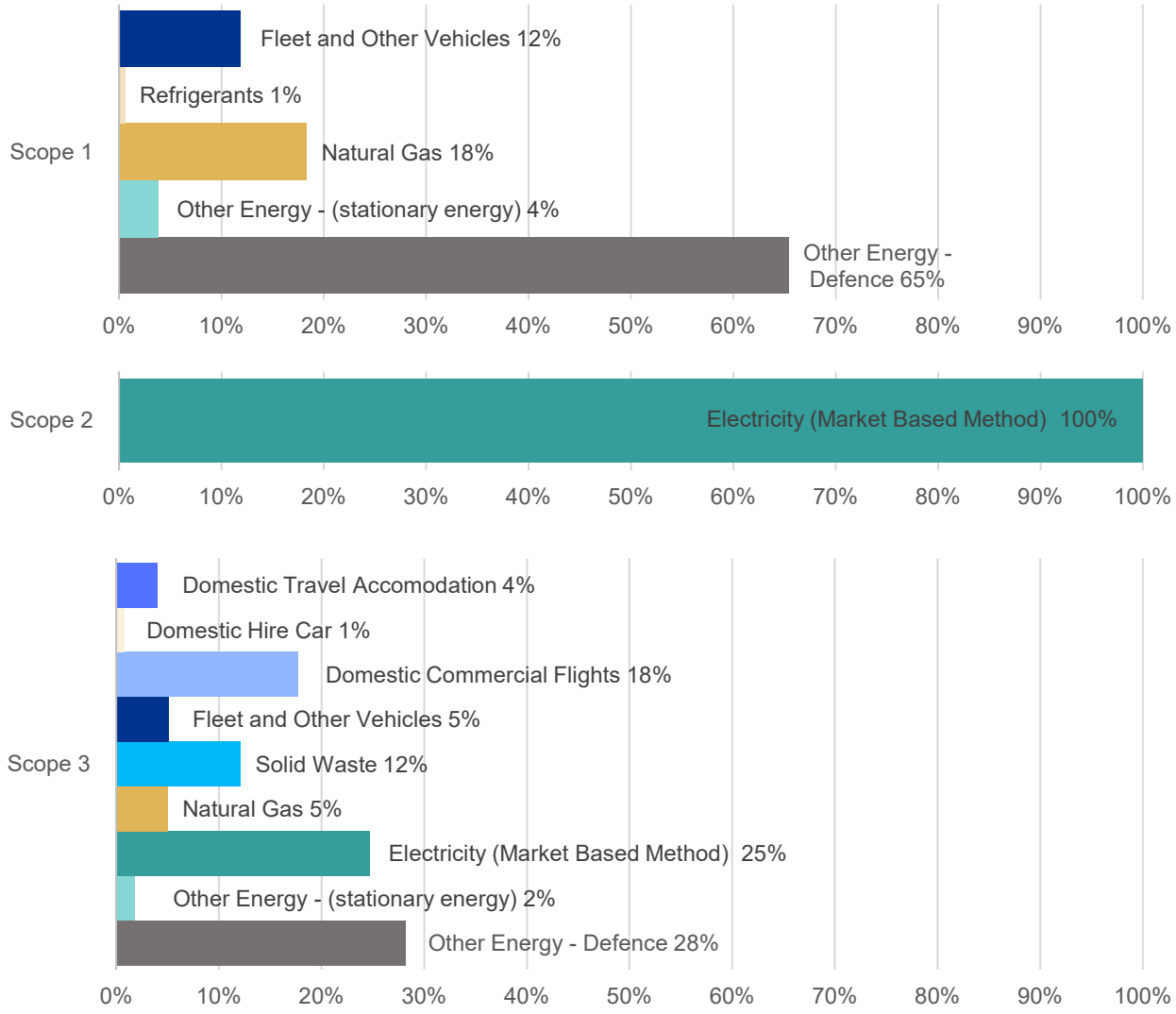

Figure 7: Percentage of emission sources for each scope (market-based method)

Electricity

Electricity emissions are made up of 2 main components:

- Scope 2 emissions, which are the indirect emissions produced when fossil fuels are burned to generate the electricity used by an entity.
- Scope 3 emissions, which result from transmission and distribution losses as electricity travels through the grid.

These emissions are calculated using 2 approaches: the location-based method and the market-based method. Reporting electricity emissions under both methods provides a more complete picture, as each method highlights different aspects of an entity's electricity use and its associated emissions.

For further details on how electricity emissions are calculated, including the methodologies and eligible renewable energy products, please refer to the Emissions Reporting Framework.

In 2024-25, the 192 Commonwealth entities and companies reported emitting an approximate aggregate sum of 2.24 Mt CO_2-e associated with electricity usage calculated by the location-based method, or 1.79 Mt CO_2-e, calculated by the market-based method (see Figure 8).

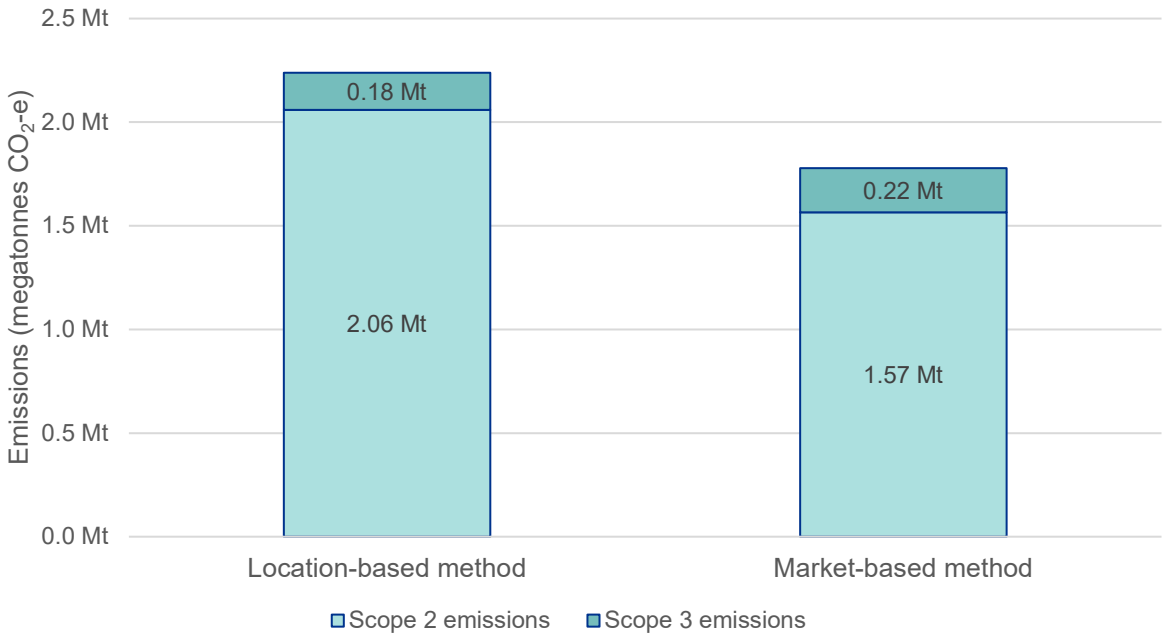

Figure 8: Location-based and market-based emissions (t CO_2-e) comparison

Location-based electricity emissions

The location-based method estimates electricity emissions using the average emissions intensity of the electricity grid in the state or territory where the electricity is consumed. Each state and territory has its own emissions factor, which is updated annually to reflect changes in how electricity is generated and supplied. This method considers all electricity drawn from the grid, regardless of whether some of it comes from renewable sources.

Table 9 and Figure 9 present the distribution of location-based electricity emissions by state and territory for Australian Government operations in 2024-25. New South Wales and the Australian Capital Territory contributed the highest proportions of emissions, approximately 44% and 16% respectively.

Table 9: Electricity emissions by state/territory grid location and scope (location-based method)

State / Territory grid	Electricity usage (kWh)	Electricity usage (GJ)	Scope 2 emissions (t CO_2-e)	Scope 3 emissions (t CO_2-e)	Sum of reported Emissions (t CO_2-e)	Percentage of emissions
NSW	1,419,945,363	5,111,803	937,164	56,798	993,962	44%
ACT	520,735,264	1,874,647	343,685	20,829	364,515	16%
NT (DKIS)	127,523,830	459,086	71,413	8,927	80,340	4%
QLD	363,645,822	1,309,125	258,189	36,365	294,553	13%

SA	168,409,860	606,275	38,734	8,420	47,155	2%
TAS	31,034,113	111,723	4,655	931	5,586	<1%
VIC	400,709,681	1,442,555	308,546	36,064	344,610	15%
WA (SWIS)	175,077,655	630,280	89,290	10,505	99,794	4%
WA (NWIS)	6,591,067	23,728	4,021	593	4,614	<1%
OTHER	5,588,121	20,117	3,354	391	3,745	<1%
Total	**3,219,260,776**	**11,589,339**	**2,059,051**	**179,823**	**2,238,874**	**100%**

Notes:

DKIS: Darwin Katherine Interconnected System

SWIS: South West Interconnected System

NWIS: North West Interconnected System

OTHER: Any site not on the above grids, such as some territories not connected to the mainland. Site either had the national electricity emissions factor or the NT-DKIS emissions factor applied.

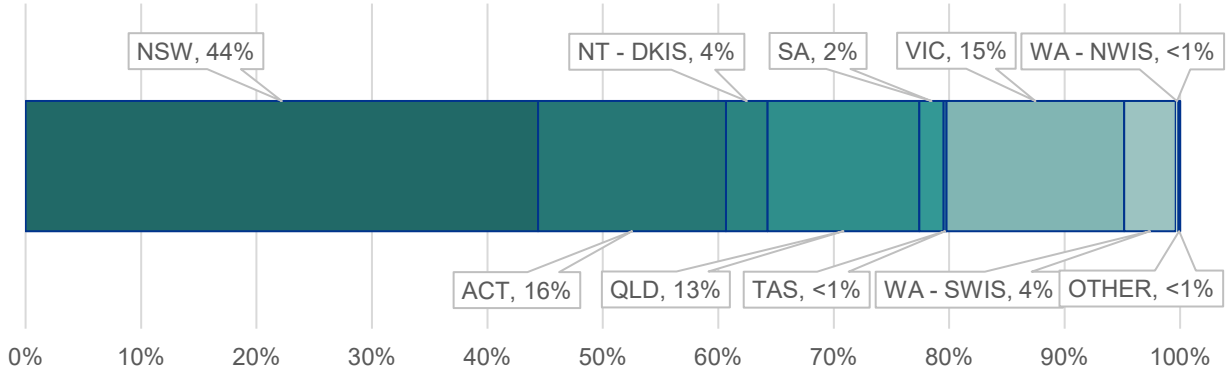

Figure 9: Electricity emission per state as a percentage

Market-based electricity emissions

The market-based method estimates electricity emissions based on the specific electricity products an entity purchases or generates, including certified renewable energy. Under the current Emissions Reporting Framework, only purchases of GreenPower and Renewable Energy Certificates (RECs), specifically Large-scale Generation Certificates (LGCs), are included when calculating market-based emissions. This means entities can claim zero emissions for the portion of electricity that is matched with these certified renewable products.

The market-based method also incorporates the Renewable Power Percentage (RPP), which is the national share of electricity generated from renewables, and the Jurisdictional Renewable Power Percentage (JRPP), which reflects additional renewable electricity purchased by certain states or territories. In the future, the Emissions Reporting Framework will be expanded to include Renewable Energy Guarantee of Origin certificates (REGOs), providing entities with more options to demonstrate their investment in renewable energy.

Renewable energy under the market-based method is classified as either voluntary or mandatory. Voluntary sources include GreenPower purchases (2.49%), LGCs purchased and surrendered (6.45%), and electricity consumed in the ACT (12.86%), currently the only jurisdiction with a JRPP. Mandatory sources are those covered by the national Large-scale Renewable Energy Target (LRET). In 2024-25, voluntary renewable energy accounted for 21.80% of total electricity use, while mandatory sources contributed 18.18%, resulting in a combined renewable percentage of 40.38% (see Table 10).

Table 10: Electricity emissions and renewable percentages (market-based method)

Market-based approach	Electricity usage (kWh)	Emissions (t CO_2-e)	Percentage of total electricity consumed
Total certified renewable electricity consumed	**1,299,730,900**	**-**	**40.38%**
Large-scale Renewable Energy Target (LRET)	585,201,456	-	18.18%
LGCs* purchased and surrendered (including Power Purchasing Agreements)	207,474,658	-	6.45%
LGCs* generated onsite and applied to 2024-25	12,836,779	-	0.40%
GreenPower	80,194,768	-	2.49%
Jurisdictional Renewables (LGCs* surrendered)	414,023,239	-	12.86%
Total non-renewable electricity from grid	**1,918,924,148**	**1,778,691**	**59.62%**
Residual Purchased Electricity	1,918,924,148	1,778,691	59.62%
Total Electricity consumed	**3,218,655,048**	**1,778,692**	**100.00%**
Scope 2 emissions	-	1,565,778	-
Scope 3 emissions	-	212,914	-

Notes:

a. ** Large-scale generation certificates (LGCs).*

b. *Does not include Small-scale technology certificates (STCs), non-certified electricity generated on site, such as electricity generated by small behind-the-meter-solar arrays, or LGCs that have been or will be issued for electricity produced on-site during the year and consumed on-site. This will be further considered in future reporting years.*

Electricity emissions time series

Figure 10 shows annual electricity consumption and emissions reported by the Australian Government over three financial years. The figure presents both location-based and market-based emissions, alongside total electricity consumed. The 2024-25 emissions data is provisional and will be amended in early 2026, once additional information and corrections are available.

Electricity emissions and consumption increased from 2022-23 to 2023-24, mainly due to the addition of 31 entities to the reporting cohort. Most of the new reporters were Commonwealth companies, reflecting changes in reporting requirements rather than a significant shift in operational activity among previously reporting entities.

Preliminary data for 2024-25 shows a further increase in electricity consumption and emissions. However, the increase in emissions is not proportionate to the rise in consumption. This

outcome reflects the growing share of renewable electricity in Australia's grid, which has helped to moderate emissions growth despite higher overall energy use.

The proportion of renewable electricity used remains similar from 2023-24 to 2024-25, increasing from 36.78 percent to 40.38 percent. As a result, emissions calculated under the market-based method have remained relatively stable in proportion to total consumption. As more renewables are purchased, market-based emissions are expected to decrease in future reporting periods.

It is expected that both emissions and consumption figures for 2024-25 will increase once all data is sourced and amendments are made, as not all information was available at the time of reporting.

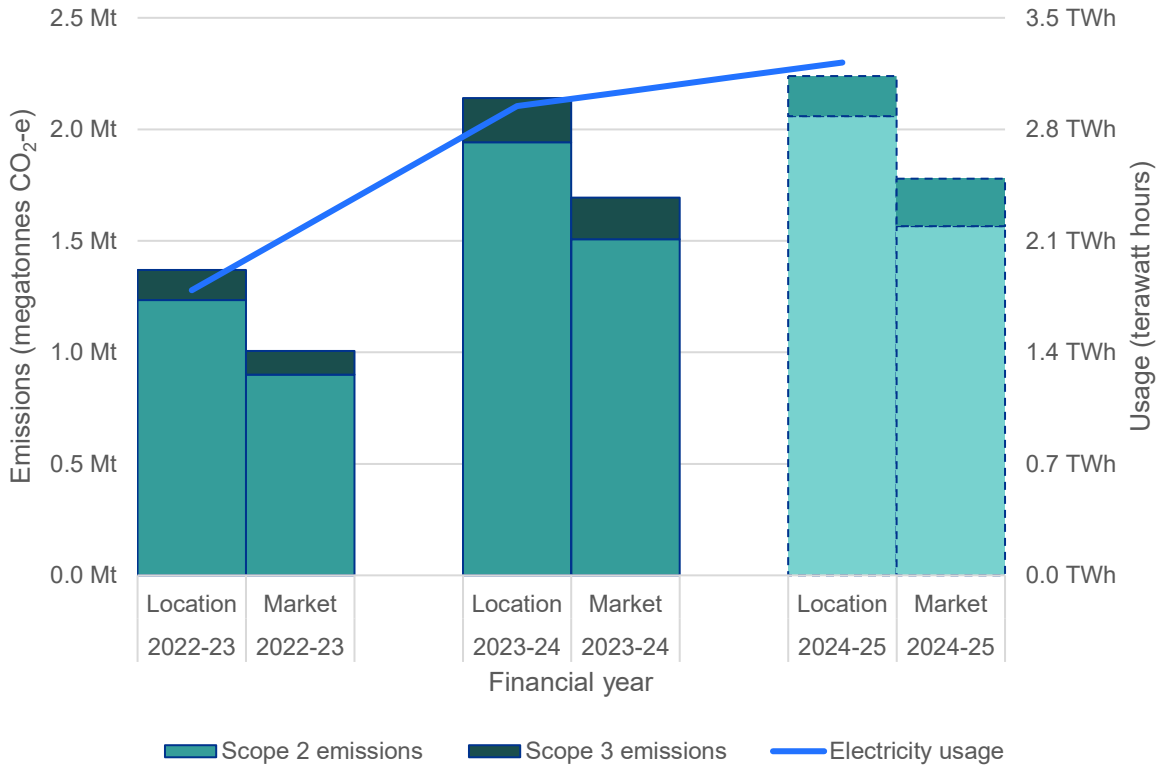

Figure 10: Emissions from electricity and total usage per financial year for the location-based and market-based methods

Natural Gas

Natural gas emissions include both direct emissions from the combustion of natural gas (scope 1) and indirect emissions from the extraction, production, and transportation of natural gas (scope 3). In 2024-25, the Australian Government reported a total of 317,214 tonnes of CO_2-e associated with natural gas use (see Figure 11 and Table 11). New South Wales and the Australian Capital Territory contributed the highest proportions of emissions, approximately 57% combined.

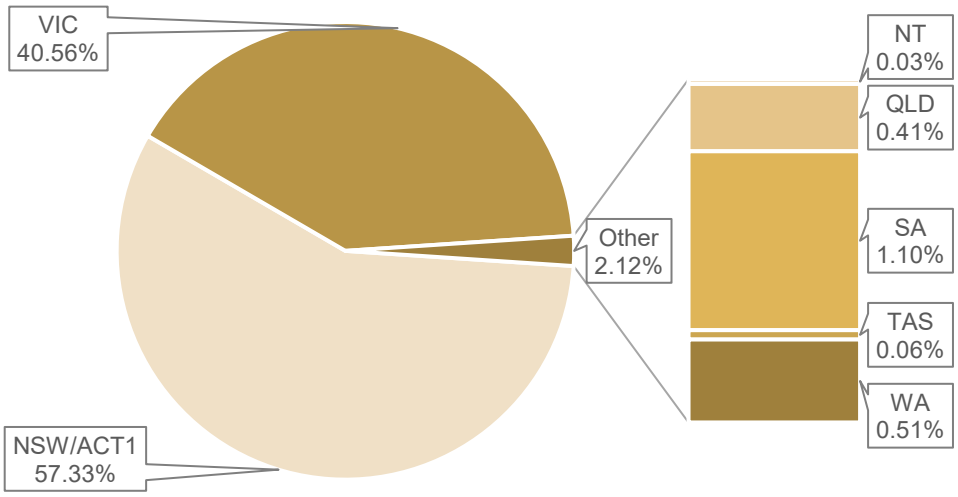

Figure 11: Percentage of natural gas emissions by state

Table 11: Natural gas emissions by state/territory and scope

State/Territory	Usage (GJ)	Scope 1 emissions (t CO_2-e)	Scope 3 emissions (t CO_2-e)	Sum of reported emissions (t CO_2-e)	Percentage of emissions
NSW/ACT*	2,847,532	143,989	37,869	181,858	57.33%
NT	1,646	85	7	92	0.03%
QLD	21,872	1,127	189	1,316	0.41%
SA	56,207	2,896	601	3,497	1.10%
TAS	3,295	170	13	183	0.06%
VIC	2,351,007	119,243	9,404	128,647	40.56%
WA	29,148	1,502	119	1,621	0.51%
Total	**5,310,707**	**269,012**	**48,202**	**317,214**	**100.00%**

Note:

** NSW and ACT use the same emission factors for natural gas. During data collection, natural gas was combined using an NSW/ACT option and cannot be separated in the results.*

Natural gas emissions time series

Figure 12 shows annual natural gas emissions and energy use by the Australian Government over three financial years. The figure presents scope 1 and scope 3 emissions, alongside total energy consumed as natural gas. The 2024-25 emissions data is provisional and will be amended in early 2026, once additional information and corrections are available.

Natural gas emissions increased between 2022-23 and 2023-24, mainly because 31 additional entities began reporting in 2023-24 after changes to reporting requirements. Most of these new reporters were Commonwealth companies. This increase reflects expanded reporting coverage, rather than a change in operational activity among entities that reported in previous years.

Preliminary data for 2024-25 also shows a rise in natural gas emissions. Although these figures are not yet final, the increase is likely due to improvements in reporting practices, with entities providing more complete and accurate data as reporting processes mature.

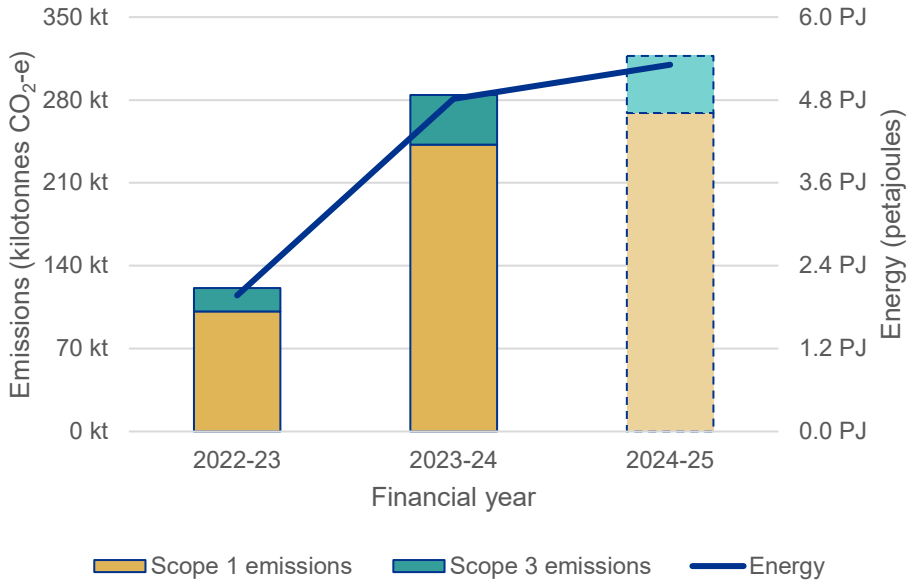

Figure 12: Emissions from natural gas and total energy used per financial year

Solid waste

Solid waste emissions include indirect emissions (scope 3) from the disposal of waste to landfill, as well as direct emissions (scope 1) from waste disposed of directly by entities. In 2024-25, the Australian Government reported 104,448 tonnes of CO_2-e associated with solid waste (see Figure 13 and Table 12). Municipal solid waste contributed the largest share (64%), followed by paper and cardboard (18%), commercial and industrial waste (11%), and garden and green, food and other waste (7%).

Solid waste emissions reporting is still developing, and as entities improve their data collection and reporting practices, reported emissions are expected to increase in future years.

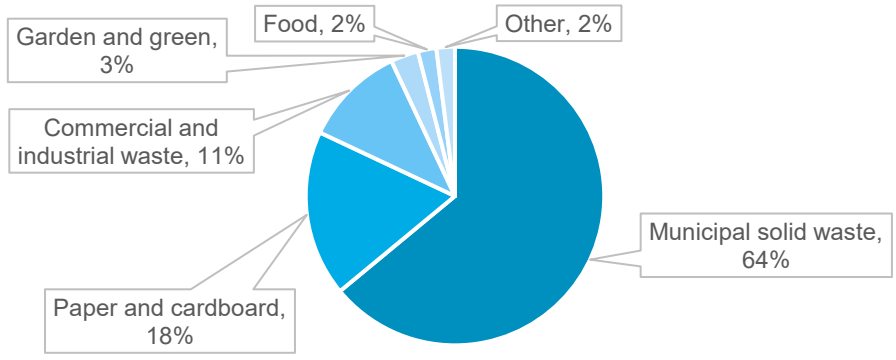

Figure 13: Percentage of emissions by waste stream/type

Table 12: Emissions associated with solid waste disposal by waste stream or type

Waste stream/type	Total mass (t)	Scope 1 emissions (t CO_2-e)	Scope 3 emissions (t CO_2-e)	Total emissions (t CO_2-e)	Percentage emissions
Municipal solid	39,954	-	66,413	66,413	64%
Commercial and industrial waste	9,040	2	11,872	11,874	11%
Construction and demolition waste	1,997	-	399	399	<1%
Food	981	-	2,071	2,071	2%
Paper and cardboard	5,500	-	18,399	18,399	18%
Garden and green	2,029	-	3,247	3,247	3%
Wood	672	-	471	471	<1%
Textiles	454	-	907	907	<1%
Sludge	1,325	-	530	530	<1%
Nappies	49	-	100	100	<1%
Rubber and leather	11	-	37	37	<1%
Inert waste	695	-	0	0	0%
Total	**62,707**	**2**	**104,446**	**104,448**	**100%**

Solid waste emissions time series

Figure 14 shows annual solid waste emissions and total waste mass reported by the Australian Government over two financial years. The figure presents scope 1 and scope 3 emissions, alongside the total mass of solid waste disposed. Scope 1 emissions are minimal and were not distinguished from scope 3 emissions, as they would not have been visible in the figure. The 2024-25 emissions data is provisional and will be amended in early 2026, once additional information and corrections are available.

Solid waste emissions decreased between 2023-24 and 2024-25. This reduction likely reflects that not all data could be sourced at the time of reporting. As a result, the reported figures for 2024-25 are likely incomplete and are expected to increase when amendments are made.

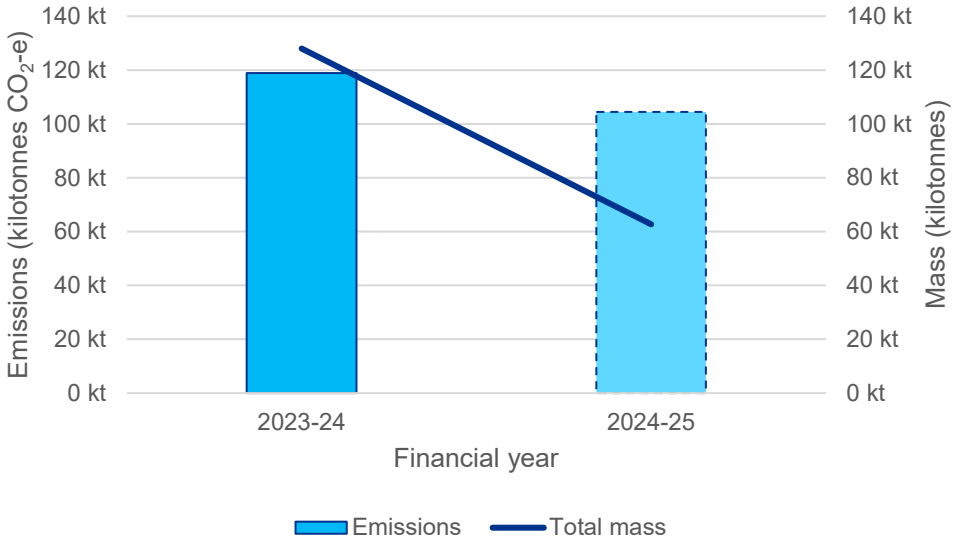

Figure 14: Scope 1 and 3 emissions from the disposal of solid waste to landfill and the total mass of solid waste per financial year

Refrigerants

Refrigerant emissions include direct emissions (scope 1) from the leakage of refrigerant gases used in heating, ventilation, and air conditioning (HVAC) systems and specialist equipment. In 2024-25, the Australian Government reported 8,342 tonnes of CO_2-e associated with refrigerant emissions (see Figure 15 and Table 13). Most of these emissions were from sulphur hexafluoride (SF_6) and hydrofluorocarbon (HCF) refrigerants, with R-134a being the most significant HCF refrigerant.

Mandatory reporting of refrigerant emissions is being phased in through to 2027, with the expectation that a baseline for refrigerant emissions will be established in financial year 2026-27. Reporting on refrigerants is expected to improve as Commonwealth entities and companies build capability and as emissions reporting matures.

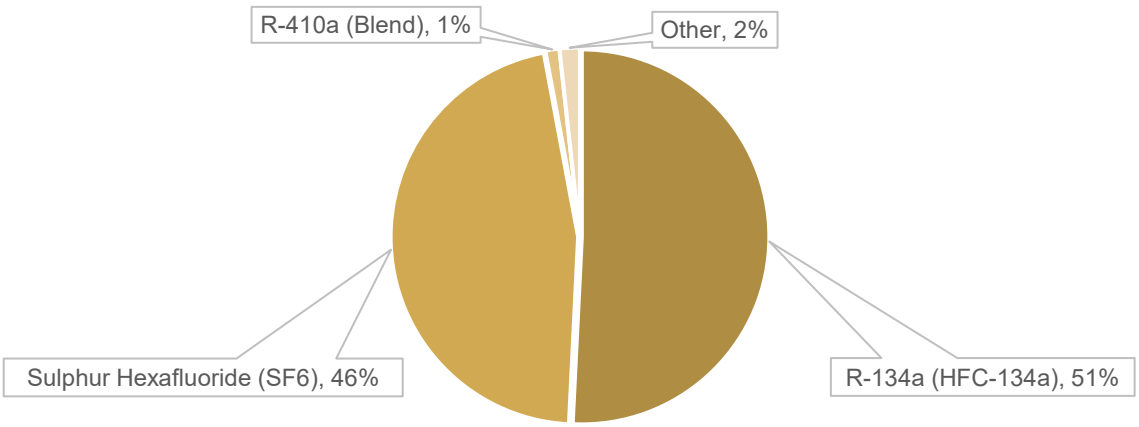

Figure 15: Fugitive emissions from refrigerants as a percentage

Table 13: Fugitive emissions from refrigerants by refrigerant type

Refrigerant Type	Total fugitive losses (kg, estimated)	Scope 1 emissions (t CO_2-e)	Percentage of emissions
R-22 (HCFC-22)	31	55	<1%
R-32 (HFC-32)	50	34	<1%
R-134 (HFC-134)	<1	<1	<1%
R-134a (HFC-134a)	3,260	4,237	51%
R1233ZD	86	<1	<1%
R-404a (Blend)	9	34	<1%
R-410a (Blend)	52	100	1%
R-513a (Blend)	34	20	<1%
Sulphur Hexafluoride (SF_6)	164	3,862	46%
Total	**3,687**	**8,342**	**100%**

Note:

Data has been presented as whole numbers. Values less than one t CO_2-e are shown as '<1'. Column totals may differ because these values are not included in the sum.

Refrigerant emissions time series

Figure 16 shows annual refrigerant emissions and estimated total fugitive losses reported by the Australian Government over 2 financial years. The figure presents scope 1 emissions and the estimated quantity of refrigerant gases lost to the atmosphere. The 2024-25 emissions data is provisional and will be amended in future updates, once additional information and corrections are available.

Refrigerant emissions increased in 2024-25. This rise is due to more entities voluntarily reporting refrigerant emissions. Reporting of refrigerant emissions will become mandatory for all entities in 2026-27, which is expected to further increase the completeness and accuracy of future data.

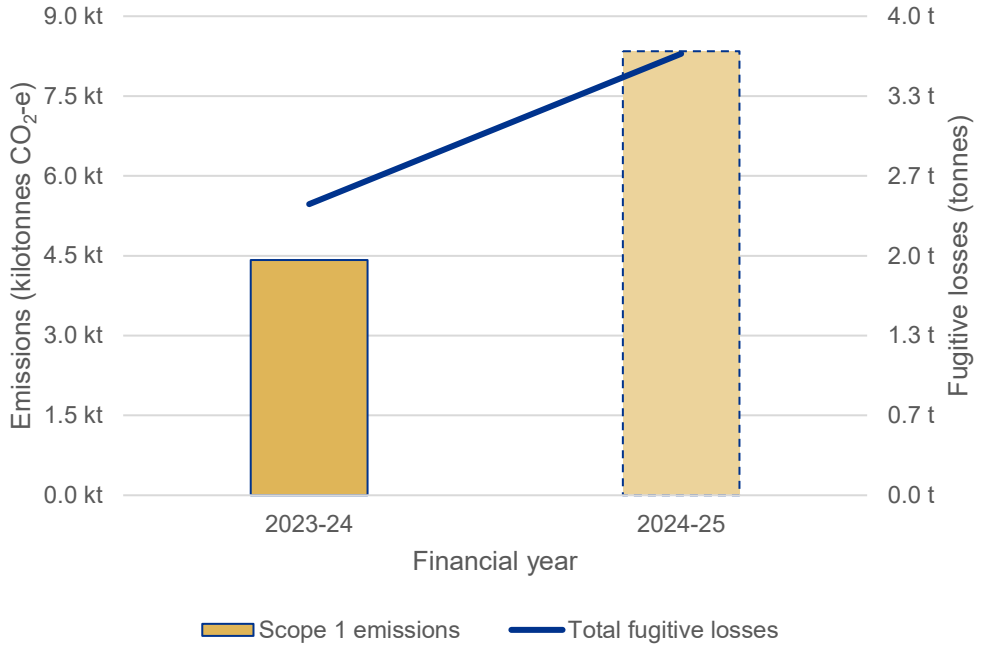

Figure 16: Refrigerant emissions and total fugitive losses reported per financial year

Fleet and other vehicles

Fleet and other vehicle emissions include direct emissions (scope 1) from the combustion of fuels in vehicles owned or leased by Australian Government entities, as well as indirect emissions (scope 3) from the extraction, production, and transportation of those fuels. Scope 3 emissions can also include emissions generated using third-party vehicles, such as those used for transport or logistics, or vehicles that an entity charters or contracts. In 2024-25, the Australian Government reported 218,260 tonnes of CO_2-e associated with fleet and other vehicle emissions (see Table 14). Road transport contributed the largest share of these emissions, followed by marine transport, domestic aviation and other off-road vehicles.

Table 14: Fleet and other vehicle emissions by vehicle type, fuel type and scope

Vehicle type	Fuel type	Energy (GJ)	Scope 1 emissions (t CO_2-e)	Scope 3 emissions (t CO_2-e)	Total emissions (t CO_2-e)
1.A.3.a Civil Aviation		**54,091**	**3,789**	**1,023**	**4,812**
1.A.3.a.i Domestic Aviation		54,091	3,789	1,023	4,812
	Kerosene for use as fuel in an aircraft-aviation*	54,091	3,789	1,023	4,812
1.A.3.b Road transportation		**2,054,890**	**144,052**	**35,515**	**179,567**
1.A.3.b.i Cars		680,082	47,299	11,731	59,030
	Diesel	491,388	34,599	8,501	43,100
	Ethanol mix (ethanol component)	884	<1	N/E	<1
	Fuel oil	13	<1	<1	1
	Gasoline	187,797	12,699	3,230	15,929
1.A.3.b.ii Light duty trucks		2,756	194	48	242

Vehicle type	Fuel type	Energy (GJ)	Scope 1 emissions (t CO_2-e)	Scope 3 emissions (t CO_2-e)	Total emissions (t CO_2-e)
	Diesel	2,581	182	45	227
	Gasoline	175	12	3	15
1.A.3.b.iii Heavy duty trucks and buses		1,371,819	96,543	23,732	120,275
	Diesel	1,371,677	96,533	23,730	120,263
	Gasoline	142	10	2	12
1.A.3.b.iv Motorcycles		233	16	4	20
	Ethanol mix (ethanol component)	12	<1	<1	1
	Gasoline	221	15	4	19
1.A.3.d Water-borne navigation		**367,612**	**25,070**	**7,179**	**32,249**
1.A.3.d.ii Domestic marine		367,612	25,070	7,179	32,249
	Other Biofuels	104	<1	N/E	<1
	Diesel	361,358	24,708	7,016	31,724
	Fuel oil	527	39	9	48
	Gasoline	5,623	323	154	477
	Kerosene	<1	<1	<1	<1
1.A.3.e Other transportation		**18,658**	**1,304**	**328**	**1,632**
1.A.3.e.ii Other (off road vehicles)		18,658	1,304	328	1,632
	Diesel	11,028	776	191	967
	Ethanol mix (ethanol component)	<1	<1	N/E	<1
	Gasoline	1,637	111	28	139
	Kerosene	5,533	388	100	488
	Liquid Petroleum Gas (LPG)	460	28	9	37
Total		**2,495,251**	**174,215**	**44,045**	**218,260**

Note:

a) ** The category "Kerosene for use as fuel in an aircraft-aviation" contains some scope 1 emissions from contracted or chartered flights which were reported as kilometres travelled rather than fuel consumed. In these cases, emissions were calculated using the same emissions factors and methodology as domestic commercial flights (economy class). The total energy (GJ) reported will not directly correspond to the emissions reported in Table 14.*

b) *N/E = not estimated. Data for a scope 3 emissions factor for these fuels is unavailable or insufficient.*

c) *Data has been presented as whole numbers. Values less than one are shown as '<1'. Column totals include these values, but due to rounding they may not equal the sum of individual figures.*

Fleet and other vehicle emissions time series

Figure 17 shows annual emissions and activity data for fleet and other vehicles reported by the Australian Government over three financial years. The figure presents scope 1 and scope 3 emissions, alongside total energy consumed by government-owned and leased vehicles. The energy use data excludes electricity consumption to prevent double counting of emissions, as

electricity use is reported separately in Electricity, when available. The 2024-25 emissions data is provisional and will be amended in early 2026, once additional information and corrections are available.

Emissions for fleet and other vehicles have decreased steadily over the past few years. This trend suggests ongoing progress in reducing emissions from government transport activities, likely reflecting the adoption of low emission vehicles and improvements in fleet management practices.

Preliminary data for 2024-25 may change as entities provide more complete and accurate information through the amendment process. It is expected that both emissions and energy use figures for 2024-25 will increase once additional data is sourced, as not all information was available at the time of reporting. The time series highlights the impact of sustained action and maturing reporting processes and should be interpreted with the understanding that figures may change following the amendment process.

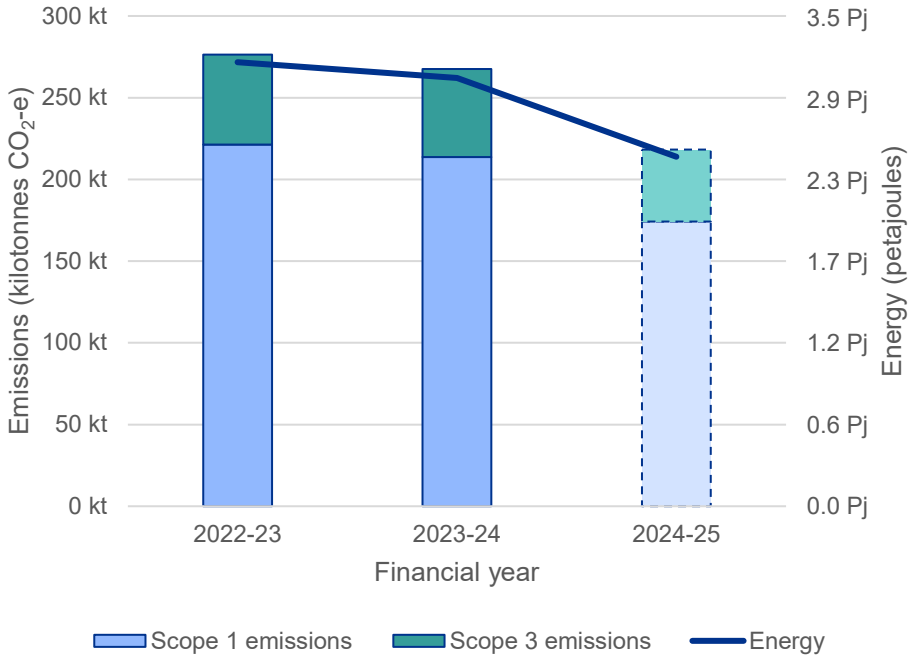

Figure 17: Fleet and other vehicle emissions and total energy used per financial year

Domestic commercial flights

Domestic commercial flight emissions include indirect emissions (scope 3) generated by business travel on commercial airlines by Australian Government entities. These emissions cover both the combustion of aviation fuel and the upstream activities involved in producing and transporting that fuel. In 2024-25, the Australian Government reported 152,147 tonnes of CO_2-e associated with domestic commercial flights (see Table 15).

Table 15: Domestic commercial flight emissions by cabin class

Emission source	Passenger kilometres (km)	Scope 3 emissions (t CO_2-e)
Economy class	1,062,092,205	141,275
Premium economy	26,995	5
Business class	54,942,915	10,817
First class	255,047	50
Total	**1,117,317,162**	**152,147**

Domestic commercial flight emissions time series

Figure 18 shows annual emissions from domestic commercial flights reported by the Australian Government over three financial years. The figure presents scope 3 emissions and the total distance flown. The 2024-25 emissions data is provisional and will be amended in early 2026, once additional information and corrections are available.

Emissions from domestic commercial flights decreased between 2022-23 and 2023-24. This reduction may be due to changes in data collection methods introduced between these two years, rather than a significant change in travel activity. The change in methodology may have affected how flight activity and associated emissions were captured and reported.

Preliminary data for 2024-25 shows an increase in domestic commercial flight emissions. As these figures are not yet final, the increase may reflect further changes in reporting practices or improvements in data completeness.

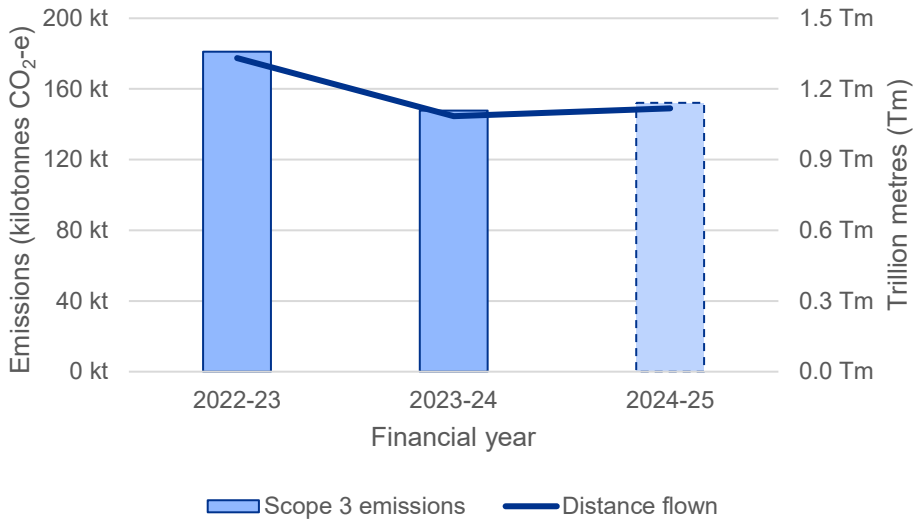

Figure 18: Emissions from domestic commercial flights and distance flown per financial year

Domestic hire car

Domestic hire car emissions include indirect emissions (scope 3) generated using rental vehicles for business travel by Australian Government entities. These emissions cover the combustion of

fuel in hire cars. In 2024-25, the Australian Government reported 7,137 tonnes of CO_2-e associated with domestic hire car use (see Table 16).

Emissions data for hire cars is obtained from rental providers and calculated using vehicle type and total kilometres travelled. At present, some data is incomplete. As reporting matures, the comprehensiveness and accuracy of this information are expected to improve.

Table 16: Domestic hire car emissions

Emission source	Number of rentals	Total kilometres (km)	Scope 3 emissions (t CO_2-e)
Domestic hire cars	32,524	38,194,345	7,137

Domestic hire car emissions time series

Figure 19 shows annual emissions from domestic hire car use reported by the Australian Government over two financial years. The figure presents scope 3 emissions and the total distance travelled. The 2024-25 emissions data is provisional and will be amended in early 2026, once additional information and corrections are available.

Emissions from domestic hire car use increased in 2024-25. This trend is most likely due to the introduction of new emissions factors for hire cars, which has enabled entities to report on a greater number of trips. The increase reflects maturing reporting methods and processes, rather than a significant change in travel activity. This demonstrates ongoing improvements in how entities collect and report hire car emissions.

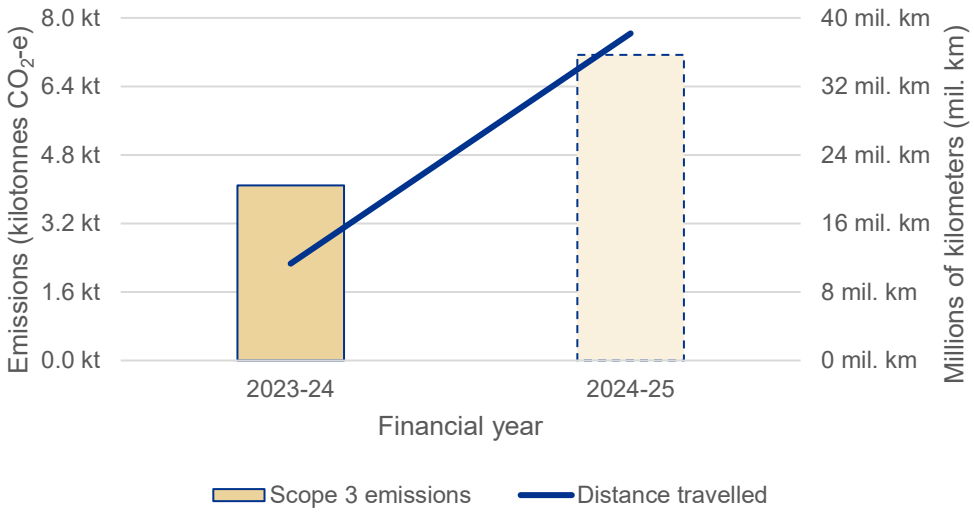

Figure 19: Emissions from domestic hire car rental and distance travelled per financial year

Domestic hotel accommodation

Domestic hotel accommodation emissions include indirect emissions (scope 3) generated from hotel stays by Commonwealth staff for business travel. These emissions are calculated based on the number of rooms booked and nights stayed, applying different emissions factors for various locations across Australia. In 2024-25, the Australian Government reported 34,285 tonnes of CO_2-e associated with domestic hotel accommodation (see Table 17).

Table 17: Domestic hotel accommodation emissions

Emission source	Total number of nights per room	Scope 3 emissions (t CO_2-e)
Domestic hotel accommodations	998,431	34,285

Domestic hotel accommodation emissions time series

Figure 20 shows annual emissions from domestic hotel accommodation reported by the Australian Government over two financial years. The figure presents scope 3 emissions and the number of nights per room booked. The 2024-25 emissions data is provisional and will be amended in early 2026, once additional information and corrections are available.

Emissions from domestic hotel accommodation decreased in 2024-25, while the number of nights per room increased. This outcome is most likely due to updates to emissions factors and the use of city-based factors, where available, rather than applying a whole-of-Australia average emissions factor. The change in methodology has improved the accuracy of reported emissions and better reflects the location-specific impact of hotel stays.

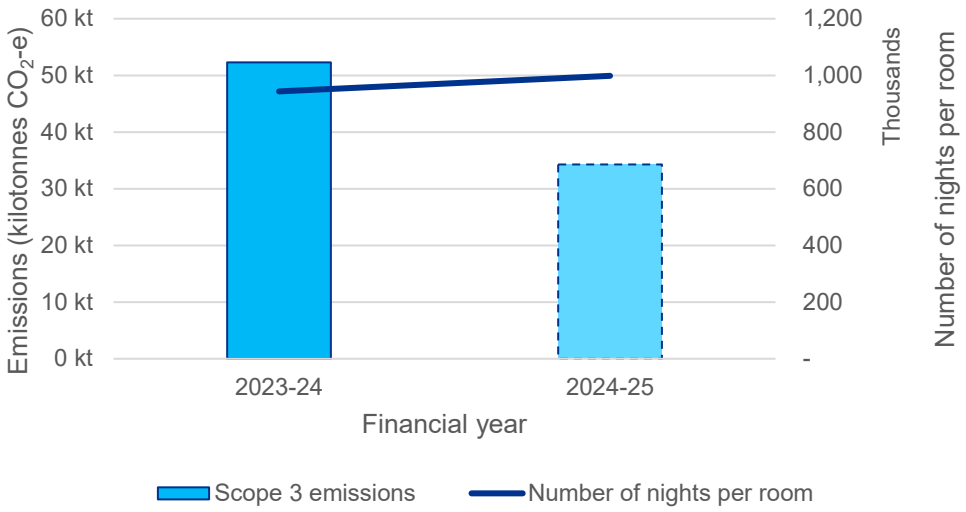

Figure 20: Emissions from domestic hotel accommodations and total number of nights per room for each financial year

Other energy

Other energy emissions include both direct (scope 1) and indirect (scope 3) emissions resulting from the combustion of fuels in stationary (non-transport) sources and Defence operations. These emissions are calculated using activity data for a range of fuel types, including diesel, petrol, LPG, biodiesel, and others, with different emissions factors applied depending on the fuel and operational context. In 2024-25, the Australian Government reported 1,274,302 tonnes of CO_2-e associated with other energy sources (see Table 18).

Data in this table also includes emissions from the Department of Defence, including a mix of Defence operations emissions other than those captured under electricity, natural gas, solid waste, refrigerants, fleet and other vehicles, domestic commercial flights, domestic hire car and domestic hotel accommodation. The 1.a.5.b Defence other energy – Land, marine, aviation

category includes petrol, aviation fuel and diesel for use by Defence on land, marine and aviation transport.

Table 18: Emissions reported as other energy, by source, fuel type and scope

Emission source/fuel type	Energy (GJ)	Scope 1 emissions (t CO_2-e)	Scope 3 emissions (t CO_2-e)	Total emissions (t CO_2-e)
1.A.1 Energy industries				
1.A.2 Manufacturing industries and construction				
1.A.3 Transport	Reported in Fleet and other vehicles and Domestic commercial flights			
1.A.4 Other sectors				
1.A.4.a. Commercial/institutional				
Automotive gasoline/petrol (used as fuel for stationary energy)	4,793	325	82	407
Biodiesel (used as fuel for stationary energy)	236,548	<1	66	66
Compressed natural gas (reverting to standard conditions)	1	<1	<1	<1
*Diesel oil**	602,135	41,637	10,417	52,054
Gaseous fossil fuels other than those mentioned in the items above	5	<1	0	<1
Kerosene other than for use as a fuel in an aircraft	2,627	182	47	229
Liquid petroleum gas (LPG) (stationary)	228,843	13,868	4,623	18,491
Petroleum based greases	110	<1	2	2
Petroleum based oils (other than petroleum-based oil used as fuel), e.g. lubricants	242	3	4	7
Petroleum based products other than mentioned in the items above	<1	<1	<1	<1
1.A.4.a.i Stationary fuel combustion				
Natural gas	*Reported in Natural Gas*			
1.A.4.b. Residential				
1.A.4.c.i Agriculture/Forestry/Fishing - Stationary Energy				
Diesel oil	273	19	5	24
Automotive gasoline/petrol (used as fuel for stationary energy)	899	63	16	79
1.A.5 Non-specified				
1.a.5.b Defence Other Energy – Land, Marine, Aviation	13,658,464	960,190	242,753	1,202,943
Total	**14,734,940**	**1,016,287**	**258,015**	**1,274,302**

Note:

a) ** Emissions for diesel oil include some values calculated using a method not outlined in the Emissions Reporting Framework, due to specific reporting requirements for Snowy Hydro Limited under the National Greenhouse and Energy Reporting Scheme.*

b) *Data has been presented as whole numbers. Values less than one are shown as '<1'. Column totals include these values, but due to rounding they may not equal the sum of individual figures.*

Other energy emissions time series

Figure 21 shows annual emissions and activity data for other energy sources reported by the Australian Government over three financial years. The figure presents scope 1 and scope 3 emissions, alongside total energy consumed from sources such as stationary fuels. The 2024-25 emissions data is provisional and will be amended in early 2026, once additional information and corrections are available.

Emissions and activity data for other energy sources have shown a reasonably steady decrease over the past few years. Initial projections for 2024-25 indicate continued progress in reducing emissions across the Australian Government. This trend suggests that ongoing efforts to improve energy efficiency and implement emissions reduction strategies are having a positive impact.

Although the data for 2024-25 is still incomplete, it demonstrates the Australian Government's commitment to reducing emissions from other energy sources. The time series highlights the impact of sustained action and should be interpreted with the understanding that figures may change following the amendment process.

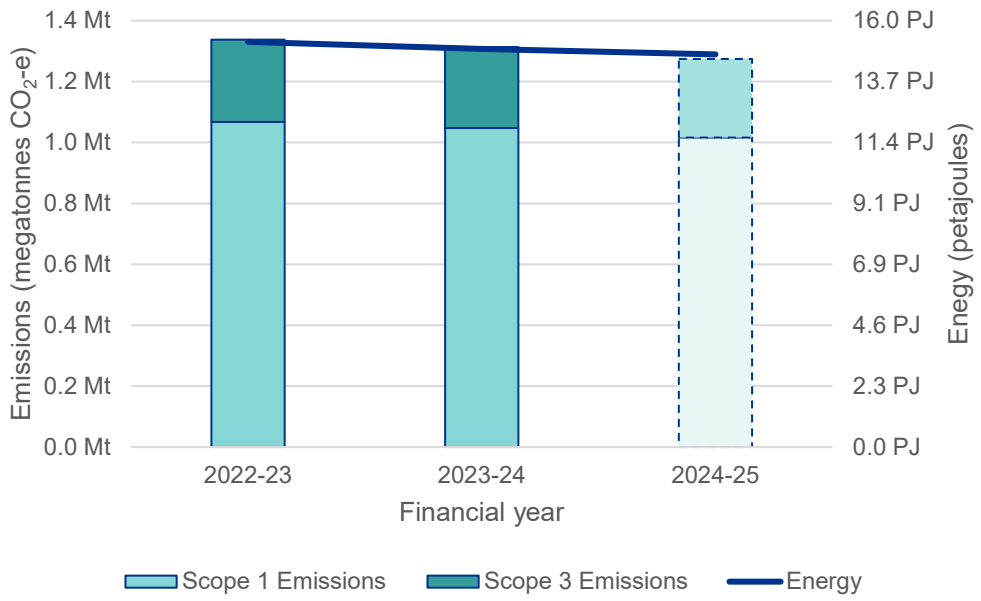

Figure 21: Emissions from other energy sources and total energy used per financial year

Appendix A Commonwealth entities and companies included in the APS Net Zero 2030 Target

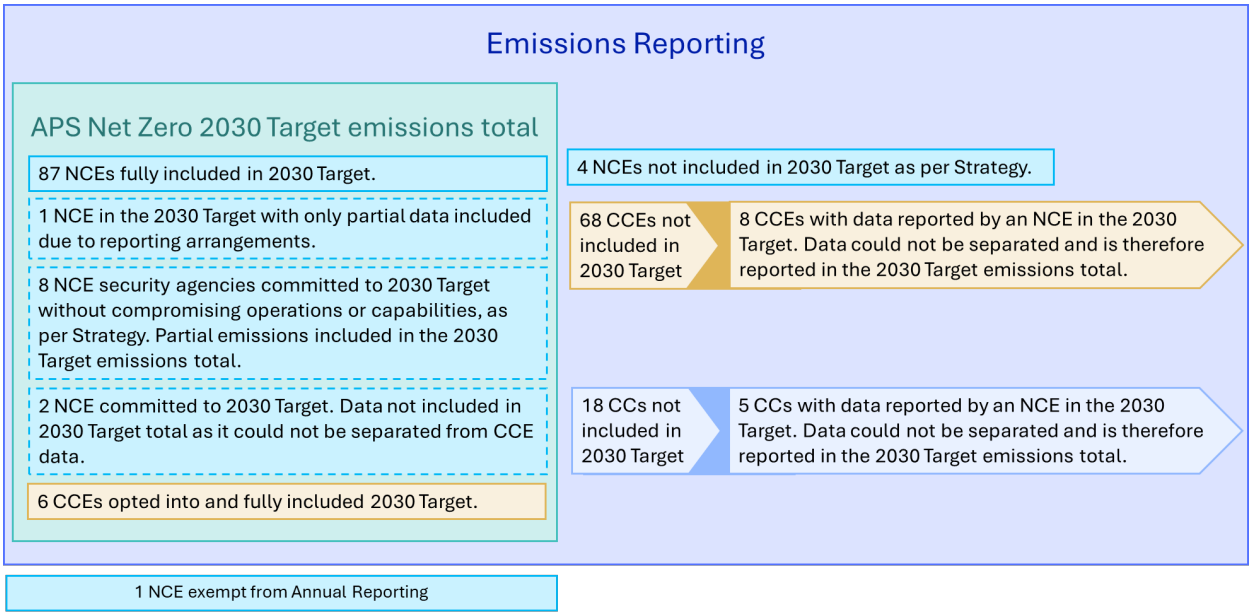

Figure 22: Commonwealth entities and companies included in the APS Net Zero 2030 Target

Table 19: Detailed list of Commonwealth entity and company inclusions and exclusions from APS Net Zero 2030 Target emissions data

	Commonwealth entity or company name	Details
87 NCEs fully included	NCEs with net zero targets active for any time during the 2024-25 reporting period. Exemptions detailed below. A full list of NCEs can be found in the PGPA Act Flipchart and List.	
1 NCE exempt from reporting	Australian Secret Intelligence Service (NCE)	Exempt from publishing Annual Reports and is therefore not included in the 2030 Target.
8 NCE security agencies who are aligned with the NZGO Strategy, where this does not compromise operational and capability requirements.	Security agencies, as defined in the Net Zero in Government Operations Strategy, who will take action to reduce their emissions aligned with the NZGO Strategy, and will set emissions reduction targets where this does not compromise operational and capability requirements.	
	Australian Criminal Intelligence Commission (NCE)	Electricity, natural gas, LPG, fleet and other vehicles and other energy, included in the 2030 Target.
	Australian Federal Police (NCE)	Electricity, natural gas and LPG, included in the 2030 Target.
	Australian Security Intelligence Organisation (NCE)	Electricity, natural gas and LPG included in the 2030 Target.

	Commonwealth entity or company name	Details
	Australian Signals Directorate (NCE)	Electricity only included in the 2030 Target. Australian Signals Directorate and all emissions are reported under Department of Defence. Targets in line with the Department of Defence Net Zero Strategy
	Australian Transaction Reports and Analysis Centre (NCE)	Electricity, natural gas, LPG, fleet and other vehicles, and other energy included in the 2030 Target. More details: AUSTRAC Emissions Reduction Plan 2024
	Department of Defence (NCE)	2030 Target includes electricity only. Consistent with the *Climate Change Act 2022* and NZGO Strategy, Defence has set its own targets which are a 43% reduction by 2030 on 2005 levels, and to be net zero by 2050. More details: Defence Net Zero Strategy
	Department of Home Affairs (NCE)	2030 Target includes electricity only. More details: Department of Home Affairs Emissions Reduction Plan
	Office of National Intelligence (NCE)	Electricity, natural gas, LPG, fleet and other vehicles and other energy included in the 2030 Target.
1 NCE partially included due to reporting arrangements	Australian Submarine Agency (NCE)	For emissions reporting purposes Australian Submarine Agency's emissions data was reported by Defence and could not be separated. This has resulted in only their electricity emissions being included in the 2030 Target as per Department of Defence's 2030 Target inclusions.
4 NCE Parliamentary Departments not included in the 2030 Target as per NZGO Strategy	Department of Parliamentary Services (NCE)	The Government will work with the Presiding Officers to determine the appropriate consideration of Australian Parliament House for the NZGO Strategy.
	Department of the House of Representatives (NCE)	
	Department of the Senate (NCE)	
	Parliamentary Budget Office (NCE)	
2 NCEs committed to the 2030 Target, without data being included in the 2030 Target emissions total.	Seafarer's Safety, Rehabilitation and Compensation Authority (Seacare Authority) (NCE)	Data could not be separated from Comcare (CCE). The Seacare Authority is classed as small by the PGPA Act and is estimated to have minimal associated emissions.
	Parliamentary Workplace Support Service (NCE)	Some data could not be separated from the Department of Parliamentary Services (NCE, Parliamentary department). The Parliamentary Workplace Support Service is classed as small by the PGPA Act and is estimated to have minimal associated emissions.
6 CCEs who have opted to participate in the 2030 Target	CCEs and CCs may choose to participate in the 2030 Target. The following made commitments in their emissions reduction plans submitted by December 2025.	
	Australian Pesticides and Veterinary Medicines Authority (CCE)	Australian Pesticides and Veterinary Medicines Authority Emissions Reduction Plan 2025–30
	Murray-Darling Basin Authority (CCE)	Murray–Darling Basin Authority Emissions Reduction Plan 2024

	Commonwealth entity or company name	Details
	National Library of Australia (CCE)	National Library of Australia Emissions Reduction Plan 2024
	Regional Investment Corporation (CCE)	Regional Investment Corporation Emissions Reduction Plan FY2024/25
	Sydney Harbour Federation Trust (CCE)	Harbour Trust Emissions Reduction Plan 2024
	Tourism Australia (CCE)	Tourism Australia Emissions Reduction Plan FY2023-24
8 CCEs and 5 CCs that are not included in the 2030 Target, have emissions included in the 2030 Target emissions totals. This is due to their emissions being reported by an entity included in the Target, and could not be separated.	For the purposes of the 2030 Target, 8 CCEs and 5 CCs are unable to separate their emissions from those of an NCE due to shared services arrangements. In these cases, the emissions for both Commonwealth entities and companies have been reported by the primary NCE that holds the data. This has resulted in some CCEs and CCs being included into the 2030 Target emissions totals, while being exempt from the other parts of the 2030 Target.	
	ITC Technologies Pty Limited (CC)	All data was reported by the Department of Finance (NCE) and could not be separated and therefore have been partially included in the 2030 Target.
	National Australia Day Council Limited (CC)	All electricity, natural gas, solid waste and refrigerant data was reported by Old Parliament House (NCE) and could not be separated and therefore have been partially included in the 2030 Target.
	National Disability Insurance Agency (CCE)	Some electricity, natural gas and solid waste data was reported by Services Australia (NCE) and could not be separated and therefore have been partially included in the 2030 Target.
	AAF Company (CC)	In the 2024-25 reporting period, these Commonwealth entities and companies reported some or all their electricity emissions under the Department of Defence, and as such, some or all emissions from electricity for these Commonwealth entities and companies have been partially included in the 2030 Target.
	Army and Airforce Canteen Service (CCE)	
	ASC Pty Ltd (CC)	
	Australian Military Forces Relief Trust Fund (CCE)	
	RAAF Welfare Recreational Company (CC)	
	Royal Australian Air Force Veterans' Residences Trust Fund (CCE)	
	Royal Australian Air Force Welfare Trust Fund (CCE)	
	Royal Australian Navy Central Canteens Board (Royal Australian Navy Central Canteens Fund) (CCE)	
	Royal Australian Navy Relief Trust Fund (CCE)	

	Commonwealth entity or company name	Details
	Defence Housing Australia (CCE)	Some electricity, natural gas and solid waste data was reported by the Department of Defence (NCE) on behalf of Defence Housing Australia, and as such, some emissions from sources have been partially included in the 2030 Target. Defence Housing Australia has reported for sites over which they have full operational control.
68 CCEs and 18 CCs not included in the APS Net Zero 2030 Target	68 CCEs not included in the 2030 Target, including 8 CCEs with data which cannot be separated and are reported in the 2030 Target emissions total. 18 CCs not included in the 2030 Target, including 5 CCs with data which cannot be separated and are reported in the 2030 Target emissions total. A full list of Commonwealth entities and companies can be found in the PGPA Act Flipchart and List.	

Appendix B Caveats

Annual report differences

Data in the NZGO Annual Progress Report may differ from individual Commonwealth entity and company annual reports due to variations in internal reporting deadlines. In some cases, data has been updated after annual report deadlines to better reflect actual emissions. When this occurs, an updated Emissions Reporting Tool is provided to entities and companies, with the expectation that future updates and amendments will be reported.

Commonwealth entity and company specific caveats

Commonwealth entity and company specific caveats are included in the 2025 NZGO Annual Progress Report Workbook, in the 'Notes on Reporting' column of the 2024–25 Entity Emissions sheet, to support transparency and accountability. These caveats may help explain discrepancies in future reporting. Entities and companies are encouraged to provide additional information on greenhouse gas emissions in their annual reports to assist with interpreting the data.

Machinery of Government changes

Refer to the PGPA Act Flipchart and List for a full list of Machinery of Government changes that occurred in financial year 2024-25.

On 13 May 2025, the Department of the Prime Minister and Cabinet released Administrative Arrangements Orders (AAOs) regarding Machinery of Government changes. These changes are not reflected in the emissions reporting of either entity, as such the relinquishing entity will be reporting the emissions for the business functions for the entire reporting period. Business functions were exchanged between the following entities:

Table 20: Entities which exchanged business functions due to Machinery of Government changes in May 2025

Relinquishing entity	Receiving entity
Attorney-General's Department	Department of the Treasury
Department of Industry, Science and Resources	Department of the Treasury
Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts	Department of the Treasury
Department of Social Services	Department of the Treasury
Department of Social Services	Department of Health, Disability and Ageing
Department of the Treasury	Department of Industry, Science and Resources

Commonwealth entities and companies reporting to the National Greenhouse and Energy Reporting (NGER) Scheme

Seven Commonwealth entities and companies are required to report under the NGER Scheme:

- Airservices Australia, Australian National University
- Australian Nuclear Science and Technology Organisation
- Australian Postal Corporation
- Australian Rail Track Corporation
- Commonwealth Scientific and Industrial Research Organisation
- Snowy Hydro Limited
- NBN Co Limited

In most cases, emissions reported under the Emissions Reporting Framework will match their NGER reports for scope 1 and scope 2 emissions in the same year. Some differences may occur due to variations in emissions boundaries between the 2 schemes.

Appendix C Methods

All emissions reported in this document have been calculated using the methods, emissions factors and energy content factors set out in the 2024-25 Emissions Reporting Framework. Corrections to methods and factors applied to 2024-25 and prior years are outlined in Appendix D.

This appendix includes additional calculation methods not outlined in the Emissions Reporting Framework. These supplementary methods are provided to support transparency and reproducibility of the reported data.

Determining the number of Commonwealth entities reporting under the 2030 Target

The number of Commonwealth entities reporting for each emissions category under the 2030 Target was determined using an updated and more robust method and tracking system in 2024-25. As a result, the values reported in this Annual Progress Report may differ from those published in previous years.

Method:

a) The list of Commonwealth entities and companies active during 2024-25 was established by including those with an establishment date before 1 July 2025 and then removing any entities that had been abolished prior to 30 June 2024.

b) For each emissions category, entities with non-zero emissions were identified.

c) Entities meeting the 2030 Target criteria were counted for each category.

d) Non-Target entities whose emissions were reported by a 2030 Target entity were identified using data provided to Finance.

e) The count of these non-Target entities was added to the total for each emissions category.

Appendix D Corrections and updates

The time series plots in this Report are generated using amended data for the 2022-23 and 2023-24 reporting periods. The amendments in this Report include reconciliations provided by entities, corrections to reported figures and the application of corrected emissions calculation methods.

Corrections to emissions calculation methods

For the use of the following corrections and factors, refer to the Emissions Reporting Framework.

2024-25 Emissions

The Queensland scope 2 location-based electricity emissions factor was published incorrectly in the Emissions Reporting Framework. The correct emissions factor was applied to 2024-25 emissions calculations.

Table 21: Correction to 2024-25 Queensland scope 2 location-based electricity emissions factor

Emissions Factor	Published	Corrected
QLD scope 2 location-based	0.74 kg CO_2-e/kWh	0.71 kg CO_2-e/kWh

2023-24 Emissions

In 2023-24, a rounding error led to the use of incorrect location-based electricity emissions factors, which were expressed in kg CO_2-e per GJ. To address this, electricity use was kept in kWh (not converted to GJ) and the appropriate emissions factors, in kg CO_2-e per kWh, were applied.

Table 22: Correction to 2023-24 location-based electricity emissions factors

State or Territory	Original value used in 2023-24		Corrected	
	Scope 2 (kg CO_2-e/GJ)	Scope 3 (kg CO_2-e/GJ)	Scope 2 (kg CO_2-e/kWh)	Scope 3 (kg CO_2-e/kWh)
NSW	188	15	0.68	0.05
ACT	188	15	0.68	0.05
NT - DKIS	149	19	0.54	0.07
QLD	204	42	0.73	0.15
SA	71	21	0.25	0.08
TAS	32	2	0.12	0.01
VIC	220	18	0.79	0.07
WA - SWIS	147	11	0.53	0.04

WA - NWIS	173	20	0.62	0.07
OTHER	179	23	0.65	0.08

2022–23 Emissions

Market-based electricity emissions have been recalculated using the method outlined in the Framework and updated Residual Mix Factors (RMF), which were not available during the initial data collection period.

Table 23: Update to Residual Mix Factors in 2022-23 reporting

Residual Mix Factor (RMF)	Original value used in 2022-23	Updated value used for amendments
RMF1	Approximately 0.844	0.855
RMF2	Approximately 0.112	0.1

Amended data

Table 24 to Table 39 present the revised, aggregated whole-of-Australian-Government emissions data for 2022-23 and 2023-24, incorporating the methodological updates and amendments described above. The original and unamended data is contained in previous NZGO Annual Progress Reports.

Amended 2022-23 data

Table 24: 2022-23 Amended electricity emissions by state/territory and scope (location-based method)

State/Territory	Electricity usage (kWh)	Electricity usage (GJ)	Scope 2 emissions (t CO_2-e)	Scope 3 emissions (t CO_2-e)	Total emissions (t CO_2-e)
NSW	456,559,139	1,643,613	333,652	27,454	361,106
ACT	389,169,457	1,401,010	284,170	23,363	307,533
NT	124,750,122	449,100	67,365	8,703	76,068
QLD	280,378,666	1,009,363	206,058	41,465	247,523
SA	114,417,345	411,902	28,902	9,124	38,026
TAS	23,441,764	84,390	3,972	248	4,220
VIC	282,990,431	1,018,766	241,503	20,071	261,575
WA	118,059,833	425,015	68,768	4,634	73,403
Total	**1,789,766,758**	**6,443,160**	**1,234,390**	**135,062**	**1,369,452**

Table 25: 2022-23 Amended electricity emissions and renewable percentages (market-based method)

Market Based Approach	Electricity Usage (kWh)	Emissions (t CO_2-e)	Percentage of total electricity consumed
Total certified renewable electricity consumed from grid	**736,723,594**	**-**	**41.16%**
Large-scale Renewable Energy Target (LRET)	336,476,150	-	18.80%
LGCs purchased and surrendered (including Power Purchasing Agreements)	57,978,989	-	3.24%
GreenPower	53,777,136	-	3.00%
Jurisdictional Renewables (LGCs surrendered)	288,491,319	-	16.12%
Total non-renewable electricity from grid	**1,053,043,164**	**1,005,656**	**58.84%**
Residual Purchased Electricity	1,053,043,164	1,005,656	58.84%
Total Electricity Consumed	**1,789,766,758**	**1,005,656**	**100.00%**
Scope 2	-	900,352	-
Scope 3	-	105,304	-

Table 26: 2022-23 Amended natural gas emissions by state/territory and scope

State/Territory	Total usage (GJ)	Scope 1 emissions (t CO_2-e)	Scope 3 emissions (t CO_2-e)	Total emissions (t CO_2-e)
NSW/ACT	1,238,003	63,794	16,218	80,012
NT	11,787	607	95	703
QLD	36,356	1,873	316	2,189
SA	56,245	2,898	602	3,500
TAS	2,823	145	23	168
VIC	606,004	31,227	2,424	33,651
WA	18,770	967	77	1,044
Total	**1,969,988**	**101,511**	**19,755**	**121,267**

Table 27: 2022-23 Amended fleet and other vehicle emissions by vehicle type, fuel type and scope

Vehicle Type	Fuel Type	Energy (GJ)	Scope 1 Emissions (t CO_2-e)	Scope 3 Emissions (t CO_2-e)	Total emissions (t CO_2-e)
1.A.3.a Civil Aviation		**117,365**	**8,097**	**2,113**	**10,210**
1.A.3.a.ii Domestic Aviation		117,365	8,097	2,113	10,210
	Gasoline for use as fuel in an aircraft-aviation	56,204	3,803	1,012	4,815
	Kerosene for use as fuel in an aircraft-aviation	61,161	4,294	1,101	5,395
1.A.3.b Road Transportation		**2,184,956**	**153,132**	**37,757**	**190,889**
1.A.3.b.i Cars		732,784	50,937	12,634	63,571
	Diesel	531,788	37,443	9,200	46,643
	Ethanol mix (ethanol component)	1,427	1	N/E	1
	Gasoline	199,295	13,476	3,428	16,904
	Liquid petroleum gas (LPG)	274	17	6	23

Vehicle Type	Fuel Type	Energy (GJ)	Scope 1 Emissions (t CO_2-e)	Scope 3 Emissions (t CO_2-e)	Total emissions (t CO_2-e)
1.A.3.b.ii Light duty trucks		908	60	17	77
	Diesel	167	12	3	15
	Gasoline	464	31	8	39
	Liquid petroleum gas (LPG)	277	17	6	23
1.A.3.b.iii Heavy duty trucks and buses		1,451,008	102,117	25,102	127,219
	Diesel	1,450,354	102,072	25,091	127,163
	Ethanol mix (ethanol component)	6	1	N/E	1
	Gasoline	648	44	11	55
1.A.3.b.iv Motorcycles		256	18	4	22
	Ethanol mix (ethanol component)	1	1	N/E	1
	Gasoline	255	17	4	21
1.A.3.d Water-borne Navigation		**748,107**	**52,643**	**12,940**	**65,583**
1.A.3.d.ii Domestic Marine		748,107	52,643	12,940	65,583
	Other Biofuels	168	1	N/E	1
	Diesel	740,450	52,135	12,810	64,945
	Gasoline	7,488	506	129	635
	Kerosene	1	1	1	2
1.A.3.e Other transportation		**119,152**	**7,328**	**2,388**	**9,716**
1.A.3.e.ii Other (off road vehicles)		119,152	7,328	2,388	9,716
	Diesel	5,894	415	102	517
	Gasoline	637	43	11	54
	Liquid petroleum gas (LPG)	112,621	6,870	2,275	9,145
1.A.4.c Agriculture/Forestry/Fishing		**417**	**31**	**10**	**41**
1.A.4.c.ii Agriculture/Forestry/Fishing - off road vehicles and other machinery		417	31	10	41
	Diesel	395	28	7	35
	Liquid petroleum gas (LPG)	1	1	1	2
1.A.4.c.iii Agriculture/Forestry/Fishing - mobile combustion		21	2	2	4
	Diesel	1	1	1	2
	Gasoline	20	1	1	2
Total		**3,169,997**	**221,231**	**55,208**	**276,439**

Table 28: 2022-23 Amended domestic commercial flight emissions by cabin class

Emission source	Passenger kilometres (km)	Scope 3 emissions (t CO_2-e)
Economy	1,265,317,043	167,925
Premium Economy	953,965	187
Business	64,751,506	12,898
First	7,481	1
Total	**1,331,029,995**	**181,011**

Table 29: 2022-23 Amended emissions reported as other energy, by source, fuel type and scope

Emission Source/Fuel Type	Energy (GJ)	Scope 1 emissions (t CO_2-e)	Scope 3 emissions (t CO_2-e)	Sum of reported emissions (t CO_2-e)
1.A.1 Energy Industries				
1.A.2 Manufacturing Industries and Construction				
1.A.3 Transport				
1.A.4 Other Sectors				
1.A.4.a. Commercial/Institutional				
Automotive gasoline/petrol (used as fuel for stationary energy)	1,633	111	28	139
Compressed natural gas (reverting to standard conditions)	45	2	<1	3
Diesel oil	185,889	13,049	3,216	16,265
Gaseous fossil fuels other than those mentioned in the items above	2	<1	0	<1
Kerosene other than for use as a fuel in an aircraft	2,846	197	51	248
Liquid petroleum gas (LPG) (stationary)	36,322	2,201	734	2,935
Liquid petroleum gas (LPG)-cars and light commercial vehicles	82,932	5,059	1,675	6,734
Petroleum based greases	1,986	7	36	43
1.A.4.a.i Stationary fuel combustion				
Natural gas	Reported in Natural Gas			
1.A.4.c.ii Agriculture/Forestry/Fishing - Off road vehicles and other machinery	Reported in Fleet Vehicles			
1.A.4.c.iii Agriculture/Forestry/Fishing - Mobile combustion				
1.A.5 Non-specified				
1.a.5.b Defence Other Energy – Land, Marine, Aviation	14,894,186	1,047,293	264,268	1,311,561
Total	**15,205,841**	**1,067,919**	**270,009**	**1,337,928**

Amended 2023-24 data

Table 30: 2023-24 Amended electricity emissions by state/territory grid location and scope (location-based method)

State/Territory	Electricity usage (kWh)	Electricity usage (GJ)	Scope 2 emissions (t CO_2-e)	Scope 3 emissions (t CO_2-e)	Total emissions (t CO_2-e)
NSW	1,196,309,897	4,306,716	813,491	59,815	873,306
ACT	508,443,863	1,830,398	345,742	25,422	371,164
NT - DKIS	110,199,523	396,718	59,508	7,714	67,222
QLD	357,124,617	1,285,649	260,701	53,569	314,270
SA	162,018,358	583,266	40,505	12,961	53,466
TAS	30,890,367	111,205	3,707	309	4,016
VIC	399,118,606	1,436,827	315,304	27,938	343,242
WA - SWIS	97,991,195	352,768	51,935	3,920	55,855
WA - NWIS	77,813,163	280,127	48,244	5,447	53,691
OTHER	5,760,443	20,738	3,470	436	3,905
Total	**2,945,670,032**	**10,604,412**	**1,942,606**	**197,531**	**2,140,137**

Table 31: 2023-24 Amended electricity emissions and renewable percentages (market-based method)

Market Based Approach	Electricity Usage (kWh)	Emissions (t CO_2-e)	Percentage of total electricity consumed
Total certified renewable electricity consumed	**1,083,417,964**	**-**	**36.78%**
Large-scale Renewable Energy Target (LRET)	550,961,969	-	18.70%
LGCs purchased and surrendered (including Power Purchasing Agreements)	94,040,778	-	3.19%
LGCs generated onsite and applied to 2023-24	633,645	-	0.02%
GreenPower	60,872,137	-	2.07%
Jurisdictional Renewables (LGCs surrendered)	376,909,436	-	12.80%
Total non-renewable electricity from grid	**1,862,252,068**	**1,693,900**	**63.22%**
Residual Purchased Electricity	1,862,252,068	1,693,900	63.17%
Total Electricity Consumed	**2,945,670,032**	**1,693,900**	**100.00%**
Scope 2	-	1,507,750	-
Scope 3	-	186,150	-

Table 32: 2023-24 Amended natural gas emissions by state/territory and scope

State/Territory	Total usage (GJ)	Scope 1 emissions (t CO_2-e)	Scope 3 emissions (t CO_2-e)	Total emissions (t CO_2-e)
NSW/ACT	2,360,765	119,001	31,473	150,475
NT	60	3	<1	3
QLD	21,161	1,090	184	1,274
SA	70,900	3,653	759	4,412
TAS	2,900	149	12	161
VIC	2,339,475	117,354	9,358	126,712
WA	22,536	1,161	92	1,254
Total	**4,817,797**	**242,411**	**41,878**	**284,291**

Table 33: 2023-24 Amended emissions associated with solid waste disposal by waste stream or type

Waste stream/type	Total mass (t)	Scope 3 emissions (t CO_2-e)
Municipal solid	43,581	71,076
Commercial and industrial waste	11,647	15,383
Construction and demolition waste	64,299	13,188
Food	766	1,622
Paper and cardboard	3,950	13,241
Garden and green	1,621	2,594
Wood	669	468
Textiles	451	901
Sludge	911	365
Nappies	<1	6
Rubber and leather	1	4
Inert waste	104	0
Total	**128,001**	**118,848**

Table 34: 2023-24 Amended fugitive emissions from refrigerants by refrigerant type

Refrigerant Type	Total fugitive losses (kg, estimated)	Scope 1 emissions (t CO_2-e)
R-125 (HFC-125)	2	5
R-513A	61	35
R-134a (HFC-134a)	2,170	2,821
R-134 (HFC-134)	<1	<1
R-32 (HFC-32)	47	32
R1233ZD	86	<1
Sulphur Hexafluoride (SF_6)	65	1,527
Total	**2,431**	**4,420**

Table 35: 2023-24 Amended fleet and other vehicle emissions by vehicle type, fuel type and scope

Vehicle Type	Fuel Type	Energy (GJ)	Scope 1 emissions (t CO_2-e)	Scope 3 emissions (t CO_2-e)	Total emissions (t CO_2-e)
1.A.3.a Civil Aviation		**62,137**	**4,369**	**1,121**	**5,490**
1.A.3.a.ii Domestic Aviation		62,137	4,369	1,121	5,490
	Kerosene for use as fuel in an aircraft-aviation	62,137	4,369	1,121	5,490
1.A.3.b Road Transportation		**2,524,550**	**177,116**	**43,636**	**220,752**
1.A.3.b.i Cars		824,857	57,460	14,232	71,692
	Diesel	628,123	44,226	10,867	55,093
	Ethanol mix (ethanol component)	1,057	<1	N/E	<1
	Fuel Oil	221	16	4	20
	Gasoline	195,456	13,217	3,362	16,579
1.A.3.b.ii Light duty trucks		4,875	343	84	427
	Diesel	4,672	329	81	410
	Gasoline	203	14	3	17
1.A.3.b.iii Heavy duty trucks and buses		1,694,584	119,297	29,316	148,613
	Diesel	1,693,986	119,257	29,306	148,563
	Ethanol mix (ethanol component)	6	<1	N/E	<1
	Gasoline	592	40	10	50
1.A.3.b.iv Motorcycles		234	16	4	20
	Ethanol mix (ethanol component)	1	<1	N/E	<1
	Gasoline	233	16	4	20
1.A.3.d Water-borne Navigation		**464,068**	**31,728**	**8,978**	**40,706**
1.A.3.d.ii Domestic Marine		464,068	31,728	8,978	40,706
	Other Biofuels	47	<1	N/E	<1
	Diesel	456,250	31,262	8,785	40,047
	Ethanol mix (ethanol component)	7	<1	N/E	<1
	Fuel Oil	53	4	<1	5
	Gasoline	7,711	462	192	654
	Kerosene	<1	<1	<1	<1
1.A.3.e Other transportation		**6,735**	**452**	**137**	**589**
1.A.3.e.ii Other (off road vehicles)		6,735	452	137	589
	Diesel	1,473	87	42	129
	Ethanol mix (ethanol component)	<1	<1	N/E	<1
	Fuel Oil	21	2	<1	2
	Gasoline	410	28	7	35
	Kerosene	4,343	305	78	383

Vehicle Type	Fuel Type	Energy (GJ)	Scope 1 emissions (t CO_2-e)	Scope 3 emissions (t CO_2-e)	Total emissions (t CO_2-e)
	Liquid Petroleum Gas (LPG)	488	30	10	40
Total		**3,057,490**	**213,665**	**53,872**	**267,537**

Table 36: 2023-24 Amended domestic commercial flight emissions by cabin class

Emission source	Passenger kilometres (km)	Scope 3 emissions (t CO_2-e)
Economy	1,030,155,233	137,041
Premium Economy	352,522	69
Business	53,917,564	10,625
First	43,152	8
Total	**1,084,468,471**	**147,743**

Table 37: 2023-24 Amended domestic hire car emissions

Emission source	Number of rentals	Total kilometres (km)	Scope 3 emissions (t CO_2-e)
Domestic hire cars	20,057	11,312,207	4,086

Table 38: 2023-24 Amended domestic hotel accommodation emissions

Emission source	Number of nights per room	Scope 3 emissions (t CO_2-e)
Domestic hotel accommodations	943,494	52,287

Table 39: 2023-24 Amended emissions reported as other energy, by source, fuel type and scope

Emission Source/Fuel Type	Energy (GJ)	Scope 1 Emissions (t CO_2-e)	Scope 3 Emissions (t CO_2-e)	Sum of reported Emissions (t CO_2-e)
1.A.1 Energy Industries				
1.A.2 Manufacturing Industries and Construction				
1.A.3 Transport				
1.A.4 Other Sectors				
1.A.4.a. Commercial/Institutional				
Automotive gasoline/petrol (used as fuel for stationary energy)	4,654	316	80	396
Compressed natural gas (reverting to standard conditions)	3	<1	<1	<1
Diesel oil	906,128	63,230	15,676	78,906
Gaseous fossil fuels other than those mentioned in the items above	2	<1	0	<1
Kerosene other than for use as a fuel in an aircraft	7,169	495	129	624
Liquid petroleum gas (LPG) (stationary)	185,832	11,261	3,754	15,015
Other natural gas liquids	5,599	343	0	343
Petroleum based greases	416	1	7	8
Petroleum based oils (other than petroleum-based oil used as fuel), e.g. lubricants	2,094	29	38	67
Petroleum based products other than mentioned in the items above	3	<1	<1	<1
1.A.4.a.i Stationary Fuel Combustion				
Natural gas	Reported in Natural Gas			
1.A.4.b. Residential				
1.A.4.c.i Agriculture/Forestry/Fishing - Stationary Energy				
Diesel oil	1,069	75	18	93
1.A.5 Non-specified				
1.a.5.b Defence Other Energy – Land, Marine, Aviation	13,825,061	971,783	246,103	1,217,886
Total	**14,938,030**	**1,047,534**	**265,805**	**1,313,339**

Contact us

Climate Action in Government Operations
ClimateAction@finance.gov.au

www.finance.gov.au/climateaction