

FRD 24C

Reporting of Office-based Environmental Data by Government Entities

Summary of key requirements	Report in an Entity's Annual Report (in the unaudited Report of Operations) the consumption of resources and greenhouse gas emissions covering the Entity's office-based operations.
Purpose	Enable the Government to report on its office-based environmental impacts in a consistent manner.
Application	<p>Applies to all entities as defined in part (a) of the definition of "department" under section 3 of the <i>Financial Management Act 1994</i> (FMA) and to the environmental agencies (Environment Protection Authority and Sustainability Victoria) hereafter in this FRD known as Entities.</p> <p>Other public sector entities are encouraged to adopt the requirements of this FRD to their annual reports.</p>
Operative Date	<p>Reporting periods commencing 1 July 2007.</p> <p>FRD 24B "Reporting of Office Based Environmental Impacts by Government Departments" is withdrawn and superseded effective 1 July 2007.</p>
Requirement	<p>An Entity's Annual Report of Operations must disclose information on the aspects of energy use, waste production, paper use, water consumption, transportation fuel consumption, greenhouse gas emissions and sustainable procurement and associated information relevant to understanding and reducing its office-based environmental impacts.</p>
Procedure	<p>For all aspects disclose:</p> <ul style="list-style-type: none">▪ available office-based environmental data from Entity activities;▪ trends in performance for each aspect;▪ at least one future target per aspect;▪ actions taken to reduce impacts;▪ the "context" of reported data including:<ul style="list-style-type: none">○ percentage of sites and percentage of staff represented by the data;○ reason for any variation in the data;○ reason for consumption/production of resource;○ any changes from previous years' reporting methods, inclusions or exclusions; and○ any other material or explanatory information (as required) about the data such as its source, office/non-office usage, nature of tenancy, and base building components that are relevant to performance or which assist in the reader's understanding of the data.

1. Energy Use:

- **total energy usage segmented by primary source, including GreenPower (megajoules);**
- **greenhouse Gas Emissions associated with energy use, segmented by primary source and offsets (Tonnes CO₂-e);**
- **percentage of electricity purchased as Green Power (%);**
- **units of energy used per Full Time Employee (megajoules per FTE); and**
- **units of energy used per unit of office area (megajoules per m²).**

2. Waste Production:

- **total units of office waste disposed of by destination (kg per year);**
- **units of office waste disposed of per FTE by destination (kg per FTE);**
- **recycling rate (% of total waste by weight); and**
- **greenhouse gas emissions associated with waste disposal (Tonnes CO₂-e).**

3. Paper Use:

- **total units of A4 equivalent copy paper used (reams);**
- **units of A4 equivalent copy paper used per FTE (reams per FTE); and**
- **percentage of recycled content in copy paper purchased (%).**

Optional:

- **total units of A4 equivalent paper used in publications (reams); and**
- **percentage of publications available electronically (%).**

4. Water Consumption:

- **total units of metered water consumed by water source (kilolitres); and**
- **units of metered water consumed in offices per FTE (kilolitres per FTE).**

Optional:

- **units of metered water consumed in offices per unit of office area (kilolitres per m²).**

5. Transportation:

- **total energy consumption by vehicle fleet segmented by vehicle type (megajoules);**
- **total vehicle travel associated with entity operations segmented by vehicle type (km);**
- **greenhouse gas emissions from vehicle fleet (Tonnes CO₂-e) segmented by vehicle type – total and per 1,000 km;**
- **total distance travelled by air (km); and**
- **percentage of employees regularly (>75% of work attendance days) using public transport, cycling, walking, or car pooling to and from work or working from home, by locality type.**

6. Greenhouse Gas Emissions:

- **total greenhouse gas emissions associated with energy use (Tonnes CO₂-e);**
- **total greenhouse gas emissions associated with vehicle fleet (Tonnes CO₂-e);**
- **total greenhouse gas emissions associated with air travel (Tonnes CO₂-e);**
- **total greenhouse gas emissions associated with waste production (Tonnes CO₂-e); and**
- **greenhouse gas emissions offsets purchased (Tonnes CO₂-e).**

Optional:

- Any other known Greenhouse Gas emissions associated with other activities (Tonnes CO₂-e).

7. Procurement:

Entities are to discuss whether and how their procurement activities are environmentally responsible and support the objectives of the Government's Environmental Procurement Policy such as:

- i) **examples of how the Entity has incorporated environmental considerations into procurement decision making;**
- ii) **a list of any tenders, contracts, or products for which the Entity has developed or is using sustainability clauses or specifications; and**
- iii) **progress in achieving any procurement related Entity or Whole Of Government targets.**

Voluntary Disclosure

This FRD sets the minimum reporting requirements. It does not prevent an Entity from voluntarily reporting on a broader set of criteria as follows:

- a statement of the Entity's intentions and principles in relation to its environmental performance.;
- a description of the environmental awareness-raising techniques, incentive schemes and other promotional activities the Entity has utilised in implementing its environmental management system.;
- environmental management system objectives and targets, and progress towards meeting these.;
- relevant Global Reporting Initiative (GRI) indicators where information is available or where an Entity's significant environmental aspects are outside those covered by this FRD; and
- any other relevant indicators or components of an entity's environmental management system.

Definitions

- **Green Power** – Green Power is electricity supplied through a Government accredited Green Power scheme.
- **Full Time Employee** –For the purposes of FRD24C reporting, an FTE is a person who received pay (i.e. is on the entity’s payroll) for the final pay period in the reporting period. One FTE is equivalent to employment for a period of 38 hours per week. Part time employees are counted based on their proportion of full time hours worked (e.g. an employee working 50% of full time hours is equivalent to a 0.5 FTE). This number of FTEs should be consistent with that reported in the Annual Report, and therefore may be sourced from the Human Resource Divisions within each entity.
- **Office area** – For leased premises: the net lettable area as defined in the relevant lease agreement. For more information refer to the *1997 Method of Measurement for Lettable Area Guidelines*, which can be purchased by contacting the Property Council of Australia office in Victoria (<http://www.propertyoz.com.au/>). For owned premises: the total floor area from a floor plan.
- **Global Reporting Initiative (GRI)** – the Global Reporting Initiative is a unique, multi-stakeholder organization founded on the conviction that consistent, regular and comparable reporting, provides transparency and can be a powerful catalyst to improve performance, for more information see: <http://www.globalreporting.org/Home>.
- **Waste destination** – refers to the final destination of any waste streams, including landfill, recycling and composting.
- **Water source** – for the purpose of FRD 24C these are defined as:
 - domestic water consumption (metered potable water from a town water supply);
 - metered rainwater collection consumption (where available);
 - metered alternate supply consumption (e.g. river, stream, aquifer, bore etc.); and
 - metered reused water consumption (e.g. grey or black water).
- **Copy paper** - white and coloured A4 and A3 office paper used for printing, photocopying and similar processes, where one A3 sheet equals two A4 equivalent sheets.

Guidance

See the following website for the *Guidance for FRD 24C Reporting* http://www.epa.vic.gov.au/projects/government_ems.asp.

Relevant Pronouncements

- ***Our Environment Our Future - Sustainability Action Statement 2006.***
- **Government Environmental Purchasing Policy** can be found on the Victorian Government Purchasing Board (VGPB) website at www.vgpb.vic.gov.au.
- **FRD 22B** “Standard Disclosures in the Report of Operations”

Background

- The Government's aim of improving environmental management has been supported by requiring specific Entities to disclose their ongoing performance in managing and reducing the environmental impacts of their office-based activities.
- Each Entity's EMS is to be audited annually by an environmental auditor appointed under the *Environment Protection Act 1970*.
- Every year by 31 January, the Commissioner for Environmental Sustainability will report annually to the Minister for Environment and Climate Change on progress of defined Entities EMSs. The Minister will table this Report in Parliament within 10 sitting days of its receipt.
- This FRD was updated in:
 - March 2006 to reflect minor amendments and clarification of scope arising from a working party review;
 - May 2007 to allow for enhanced reporting of Water Consumption; and
 - February 2008 to allow for enhanced reporting of all indicators.