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| FRD 24 |  |  | Reporting of office-based environmental data by government entities (April 2022) |
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| Summary of key requirements |  | 1.1 | 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 |  | 2.1 | Enable the Government to report on its office-based environmental impacts in a consistent manner. |
| Application |  | **3.1** | Applies to all entities as defined in part (a) of the definition of ‘department’ under section 3 of the *Financial Management Act 1994* (FMA) and to the environmental agencies (Environment Protection Authority and Sustainability Victoria) hereafter in this FRD known as Entities.  Other public sector entities are encouraged to adopt the requirements of this FRD to their annual reports. |
| Operative date |  | **4.1** | Reporting periods commencing 1 July 2017. |
|  |  | **4.2** | FRD 24D *Reporting of office-based environmental data by government entities* renamed to FRD 24 *Reporting of office-based environmental data by government entities* effective 1 April 2022. |
| Requirements |  | **5.1** | 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. |
| Procedure |  | 6.1 | For all aspects disclose:  available office-based environmental data from Entity activities;  trends in performance for each aspect;  key relevant targets;  actions taken to reduce impacts;  the ‘context’ of reported data including:  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. |
|  |  | 6.1 | **Energy use**  total energy usage segmented by primary source, including Green Power (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).  Optional:  total renewable energy generation installed (kilowatts);  total renewable energy generated (megajoules); and  details of National Australian Built Environment Rating System (NABERS) energy rating/s achieved (star rating). |
|  |  | 6.3 | **Waste and recycling**  total units of office waste disposed of by destination (kilograms per year);  total units of office waste disposed of per FTE by destination (kilograms per FTE);  recycling rate (% of total waste by weight); and  greenhouse gas emissions associated with waste disposal (tonnes CO2e).  Optional:  coffee cups recycled (number of cups);  soft plastics recycled (kg); and  paper towel recycled (kg). |
|  |  | 6.4 | **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  percentage of certified paper used; and  percentage of publications available electronically (%). |
|  |  | 6.5 | **Water consumption**  total units of metered water consumed by water source (kilolitres);  units of metered water consumed in offices per FTE (kilolitres per FTE); and  units of metered water used in offices per unit of office area (kilolitres per m2).  Optional  details of NABERS water rating/s achieved (star rating). |
|  |  | 6.6 | **Transportation:**  total energy consumption by vehicle fleet segmented by vehicle/ fuel type (megajoules);  total vehicle travel associated with Entity operations segmented by vehicle/ fuel type (kilometres);  greenhouse gas emissions from vehicle fleet (tonnes CO2-e) segmented by vehicle/fuel type – total and per 1 000 kilometres;  total distance travelled by air (kilometres); and  percentage of employees using sustainable transport (public transport, cycling, walking or car pooling) to get to and from work, by locality type.  Optional:  number of petrol hybrid, electric and plug-in hybrid electric vehicles in fleet. |
|  |  | 6.7 | **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 disposal (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). |
|  |  | 6.8 | **Procurement**  Entities are to discuss whether and how their procurement activities are environmentally responsible and support the objectives of the [*Environmental impact in procurement – procurement guide*](http://www.google.com.au/url?sa=t&rct=j&q=&esrc=s&source=web&cd=1&cad=rja&uact=8&ved=0ahUKEwjX0ZbLiLnaAhWFvbwKHUb0CeYQFggpMAA&url=http%3A%2F%2Fwww.procurement.vic.gov.au%2Ffiles%2Fa93c291e-80a0-477d-a273-a52f01183eb6%2FGuide-to-environmental-impact-in-procurement.docx&usg=AOvVaw2SRqNp5R_qyqNT-kPltRzI) such as:   * + 1. examples of how the Entity has incorporated environmental considerations into procurement decision making;     2. a list of any tenders, contracts, or products for which the Entity has developed or is using sustainability clauses or specifications; and     3. progress in achieving any procurement related Entity or whole of government targets. |
| Voluntary disclosure |  | 7.1 | This FRD sets the minimum reporting requirements. It does not prevent an Entity from voluntarily reporting on a broader set of criteria, including:  a statement of the Entity’s intentions and principles in relation to its environmental performance;  a description of the Entity’s exposure to climate-related risks, and, where possible, a description of its planned responses;  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;  reference to any components of the ISO 14001:2015 Framework that has been implemented by the Entity;  percentage of Entity buildings with a Green Star rating of 5 or higher (%);  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 |  | 8.1 | **Green power** – Green power is electricity supplied through a Government accredited Green Power scheme. |
|  |  | 8.2 | **Full Time Employee** – For the purposes of FRD24 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. |
|  |  | 8.3 | **Office area** – For leased premises: the net lettable area as defined in the relevant lease agreement. For more information refer to [the](file:///C:\Users\co08\AppData\Local\Temp\notesA5666E\the) *Method of Measurement 2008* by the Property Council of Australia. For owned premises: the total floor area from a floor plan. |
|  |  | 8.4 | **Global Reporting Initiative** (GRI) – the Global Reporting Initiative is a unique, multi-stakeholder organisation 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>. |
|  |  | 8.5 | **ISO 14001:2015** - the international standard that specifies requirements for an effective [environmental management system (EMS)](http://asq.org/learn-about-quality/environmental-management-system/). It provides a framework that an organization can follow, rather than establishing environmental performance requirements. |
|  |  | 8.6 | **NABERS** – the National Australian Built Environment Rating System, an initiative by the government of Australia to measure and compare the environmental performance of Australian buildings and tenancies. |
|  |  | 8.7 | **Green Star** - a voluntary sustainability rating system for buildings in Australia. It was launched in 2003 by the Green Building Council of Australia. The Green Star rating system assesses the sustainability of projects at all stages of the built environment life cycle. |
|  |  | 8.8 | **Waste destination** – refers to the final destination of any waste streams, including landfill, recycling and composting. |
|  |  | 8.9 | **Water source** – for the purpose of FRD 24 these are defined as:  potable 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, fire supply, third pipe etc.); and  metered reused water consumption (e.g. grey or black water). |
|  |  | 8.10 | **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 |  | 9.1 | See the Department of Treasury and Finance website for the Guidance for FRD 24 Reporting. |
| Relevant pronouncements |  | 10.1 | Guide to Environmental Impact in Procurement can be found on the Victorian Government Purchasing Board (VGPB) website at www.vgpb.vic.gov.au.  FRD 22 *Standard Disclosures in the Report of Operations*  *Climate Change Act 2017*  Victoria’s Climate Change Adaptation Plan 2017 – 2020  Take2: Victoria’s Climate Change Pledge program  Renewable Energy Action Plan  *Environmental Protection Act 1970*  *Water Act 1989* |
| Background |  | 11.1 | 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 every two years by an environmental auditor appointed under the *Environment Protection Act 1970* and the reports provided to the Commissioner for Environmental Sustainability;  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. |
|  |  | 11.2 | 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;  February 2008 to allow for enhanced reporting of all indicators; and  May 2018 to allow for enhanced reporting of all indicators. |