

Examples of Scope 1 and 2 emission sources

GHG Protocol Classification	ISO Classification	Activity type	Activity	Notes on data collection	Typical use in CNGP
Scope 1	Category 1 Direct GHG emissions	Stationary combustion	Natural Gas	Fuel data can be requested from your energy supplier(s) or your landlord(s). You need the total consumption in kilowatt hours (kWh) and/or Gigajoules(GJ).	You are likely to use natural gas for building heating and hot water.
Scope 1	Category 1 Direct GHG emissions	Stationary combustion	Diesel	Fuel data can be requested from the fuel provider. You need the total consumption in litres.	If you have emergency generators, you are likely purchasing diesel for stationary use. Stationary use is defined as fuels burnt in a fixed unit or asset, such as a boiler.
Scope 1	Category 1 Direct GHG emissions	Stationary combustion	Coal	Fuel data can be requested from the fuel provider. You need the total consumption of coal by weight.	Unless you have large facilities you are not likely to use coal within your operations. Within the public sector in New Zealand, coal is mostly used for building heating and hot water.
Scope 1	Category 1 Direct GHG emissions	Stationary combustion	LPG	Fuel data can be requested from the energy supplier or the landlord. You need the total consumption of LPG by weight.	Unless you have large facilities you are not likely to use LPG for building heating and hot water purposes.
Scope 1	Category 1 Direct GHG emissions	Transport fuel	LPG	Fuel data can be requested from the fuel provider. You need the total consumption of LPG by weight. Product often supplied in cylinders.	Common areas where LPG for transport purposes are used is for the operation of forklifts. Other common uses for LPG includes machinery, barbeques and for research purposes.
Scope 1	Category 1 Direct GHG emissions	Transport fuel	Petrol	Fuel data can be requested from the fuel provider. You need the total consumption in litres. Note that you should account for tailpipe emissions (as opposed to using life-cycle emission factors). The emission factors in the Ministry for the Environment's <i>Measuring Emissions Guide</i> are appropriate.	Most commonly, petrol is used in pool vehicles and machinery.
Scope 1	Category 1 Direct GHG emissions	Transport fuel	Diesel	Fuel data can be requested from the fuel provider. You need the total consumption in litres. Note that you should account for tailpipe emissions (as opposed to using life-cycle emission factors). The emission factors in the Ministry for the Environment's <i>Measuring Emissions Guide</i> are appropriate.	Most commonly, diesel is used in pool vehicles and machinery.
Scope 1	Category 1 Direct GHG emissions	Transport fuel	Aviation fuel and aviation gas	Fuel data can be requested from the fuel provider. You will need total litres or GJ of fuel purchased within the reporting period.	If you operate aircrafts (helicopters and airplanes) you will most likely have purchased Jet A1 fuel or kerosene to fuel the aircraft.
Scope 1	Category 1 Direct GHG emissions	Transport fuel	Light and heavy fuel oil	Fuel data can be requested from the fuel provider. You will need total litres of fuel purchased within the reporting period.	If you operate marine vessels you may have purchased heavy or light fuel oil to power the vessels.
Scope 1	Category 1 Direct GHG emissions	Biofuel and biomass	Biodiesel (fossil fuel emissions as well as N2O and CH4 for the biofuel portion)	Fuel data can be requested from the fuel provider. You need the total consumption in litres and/or GJ and the blend. Note: If you have reported biofuel / biomass usage in your GHG inventory, the direct CO2 should be reported separately from the scopes.	Less common than petrol and diesel, biofuels is mostly used in pool vehicles and machinery.
Scope 1	Category 1 Direct GHG emissions	Biofuel and biomass	Bioethanol (fossil fuel emissions as well as N2O and CH4 for the biofuel portion)	Fuel data can be requested from the fuel provider. You need the total consumption in litres and/or GJ. Note: If you have reported biofuel/ biomass usage in your GHG inventory, the direct CO2 should be reported separately from the scopes (see below - Biogenic emissions mandatory to report but separated from scope 1)	Less common than petrol and diesel, biofuels is mostly used in pool vehicles and machinery.
Scope 1	Category 1 Direct GHG emissions	Biofuel and biomass	Biomass (N2O and CH4)	Fuel data can be requested from the fuel provider. You need the total consumption of wood in kg. Note: If you have reported biofuel/ biomass usage in your GHG inventory, the direct CO2 should be reported separately from the scopes.	If you have a biomass boiler/burner for heating and hot water, you are likely purchasing some type of biomass e.g. wood pellet or wood chips.
Scope 1	Category 1 Direct GHG emissions	Refrigerant and other gas use	Fugitive emissions from air-conditioning/HVAC	This includes leaks in your owned refrigerators, chillers, HVAC systems, etc. The easiest way of measuring leaks from air-conditioning equipment is to look at how much it has had to "top-up". Your facilities management provider or maintenance provider will be able to give you replaced gas, "the top ups" (in kg) and the type of refrigerant gas within the reporting period from service or installation records. Where information is not available, default leakage rates can be assumed. See the NZ Ministry for the Environment, <i>Measuring Emissions: A guide for Organisations</i> , Detailed guide for a full list of refrigerant and other fugitive gases that you may or may not have under your control. The guidance also provides default leakage rates.	If you own buildings, you are likely operating heating, ventilation and air conditioning (HVAC) units. You might also have larger chillers and refrigerators. These units are pressurised, and unintended releases of gases are not uncommon. Work out the significance of the combined leakage for contributing to your overall emissions. If significant, include in your inventory.
Scope 1	Category 1 Direct GHG emissions	Refrigerant and other gas use	Substances controlled by the Montreal Protocol, Hydrofluorocarbons, Hydrocarbon and other compounds etc.	Information on gas purchased can be requested from your gas provider. You need the total consumption of the gas by weight. See the Ministry for the Environment's <i>Measuring Emissions Guide</i> for an extensive list of gases that you may or may not have under your control.	In some cases, organisations will purchase additional gases such as carbon dioxide, nitrogen oxide to name a few. They might be used for research and a number of industrial applications. These gases have a global warming potential and should be included in your inventory.
Scope 1	Category 1 Direct GHG emissions	Refrigerant and other gas use	Medical gases	Medical gas purchases can be requested from your gas provider. Most commonly, these gases include carbon dioxide, nitrous oxide, Sevoflurane, Isoflurane, Desflurane and Entonox. You will need the quantity of each gas purchased within the reporting period (most commonly in kilos). Note some gases will be a mixture of gases where you might need to calculate the quantity of each gas based on the % they make up of the total mix and then apply the applicable emission factor for the different proportion of gases. As an example, you have purchased gas containing 50% oxygen and 50% nitrous oxide which was supplied in a 10kg bottle. In this case you would calculate ((10*0.5) * nitrous oxide emission factor). You would not count oxygen because it is not a GHG.	If you are operating medical facilities, you have likely used some medical gases within the reporting period.
Scope 1	Category 1 Direct GHG emissions	Wastewater treatment	Emissions from your owned WWTP plants	Information on the volume and composition of water/sewage treated at water/sewage treatment plants and type of treatment technologies. Analysis of methane and nitrous oxide emissions from owned/operated wastewater treatment plant.	If you own and operate a wastewater treatment plant, you should include the emissions associated with the operations of that plant. The most common fugitive GHGs emitted from wastewater treatment schemes are Carbon Dioxide, Methane and Nitrous Oxide.

Scope 1	Category 1 Direct GHG emissions	Waste facilities	Solid waste facilities	Information about the landfill operation. You will also need information on the total amount of waste deposited annually, amount of CH4 flared or used for energy, and amount of CH4 oxidised in landfills.	Unless you own and operate solid waste treatment facilities, you are unlikely to have this emissions source.
Scope 1	Category 1 Direct GHG emissions	Tenant natural gas use	Natural gas (your organisation paying the provider directly)	Fuel data can be requested from your energy supplier(s). You need the total consumption in kilowatt hours (kWh) and/or Gigajoules(GJ).	Some CNGP participants will be landlords to other agencies whilst others provide accommodation to individuals/businesses. Where agencies share space together as landlords/tenants, discuss how natural gas use will be apportioned. Where agencies lease out to non-government actors, if your organisation holds the contract with the energy provider/supplier rather than the tenant, consider including the emissions of your tenant's natural gas if significant.
Scope 1	Category 1 Direct GHG emissions	International operations (Scope 1)	See relevant scope 1 source	Emissions from international assets, facilities and operations may be included if deemed significant. See the relevant scope 1 source for guidance on how to collect information. The UK Department for Business, Energy & Industrial Strategy releases emission factors annually that may be applied when estimating international emissions.	If you have any international operations this emissions source may apply if significant
Scope 1	Category 1 Direct GHG emissions	Agriculture	Fertiliser use (applied to owned and leased land)	Fertiliser use information can be requested from your facilities or grounds maintenance team/provider. You will need the type of fertiliser (non-urea nitrogen fertiliser, urea nitrogen fertiliser not coated with urease inhibitor, limestone, dolomite, urea nitrogen fertiliser coated with urease inhibitor) and total kg applied. A tip is to look at the container or on the suppliers website for more information on what type the fertiliser is.	If you maintain large green areas, gardens and parks or conduct agricultural activities, you might have used fertilisers on those grounds. Applying nitrogen (urea-sourced or synthetic) fertiliser onto land produces nitrous oxide and carbon dioxide emissions. Applying lime and dolomite fertilisers results in carbon dioxide emissions.
Scope 1 (Biogenic)	Category 1 Direct GHG removals	Forestry	Forest - growth	The NZ Ministry for the Environment, <i>Measuring Emissions: A guide for Organisations, Detailed guide</i> has further information on how to measure emissions associated with forest growth.	Unless your operations include active forestry management, you are unlikely to have this emissions source.
Scope 1 (Biogenic)	Category 1 Direct GHG emissions	Forestry	Forest - harvested	The NZ Ministry for the Environment, <i>Measuring Emissions: A guide for Organisations, Detailed guide</i> has further information on how to measure emissions associated with harvest and deforestation.	Unless your operations include active forestry management, you are unlikely to have this emissions source.
Scope 1 (Biogenic)	Category 1 Direct GHG emissions	Enteric Fermentation/Manure Management	Methane emissions from government owned livestock (ruminants)	The Ministry for the Environment's <i>Measuring Emissions Guide</i> has further information on how to measure emissions associated with primary industries.	Unless your operations include the management of livestock you are unlikely to have this emissions source. For a full list of animals, please see The NZ Ministry for the Environment, <i>Measuring Emissions: A guide for Organisations, Detailed guide</i> .
Scope 1 (Biogenic)	Category 1 Direct GHG emissions	Biological treatment of waste	Composting and anaerobic digestion	Your organisation may undertake and/or manage composting and anaerobic digestion of organic waste which could significantly contribute to your total GHG inventory. You may report associated emissions in your inventory under biogenic emissions if deemed significant. The Ministry for the Environment's <i>Measuring Emissions Guide</i> includes further guidance and emission factors related to these emission sources and further information on how to measure emissions associated with composting and anaerobic digestion.	If you have onsite composting or anaerobic digestion, you may need to include the associated methane and nitrous oxide emissions if deemed significant.
Scope 2	Category 2 Indirect GHG emissions from imported energy	Purchased Energy	Electricity use	Electricity data can be requested from the energy supplier or the landlord. Floor area or consumption per FTE can be used as a proxy if this information is not available.	The buildings you operate or lease will be using electricity for power.
Scope 2	Category 2 Indirect GHG emissions from imported energy	Purchased Energy	Electricity use (EV Charge)	Where electricity that is used to power electric vehicles is easily distinguished from other general electricity consumption, it should be separated out as vehicle fleet scope 2.	If you have electric vehicle chargers, you may be able to track the electricity associated with charging your electric vehicles.
Scope 2	Category 2 Indirect GHG emissions from imported energy	Tenant electricity use	Electricity (your organisation paying the provider directly)	Electricity data can be requested from the energy supplier or landlord.	Some CNGP participants will be landlords to other agencies whilst others provide accommodation to individuals/businesses. Where agencies share space together as landlords/tenants, discuss how electricity use will be apportioned. Where agencies lease out to non-government actors, if your organisation holds the contract with the energy provider/supplier rather than the tenant, consider including the emissions of your tenant's electricity if significant.
Scope 2	Category 2 Indirect GHG emissions from imported energy	Purchased Steam	Steam	Information on the quantity of purchased steam can be requested from your steam provider. You will need the purchased steam in kWh.	Among CNGP participants, the use of steam is less common as it is mostly used in industrial processes.
Scope 2	Category 2 Indirect GHG emissions from imported energy	International operations (Scope 2)	See relevant scope 2 source	Emissions from international assets, facilities and operations may be included if deemed significant. See the relevant scope 2 source for guidance on how to collect information. The UK Department for Business, Energy & Industrial Strategy releases emission factors annually that may be applied when estimating international emissions.	If you have any international operations this emissions source may apply if significant

Note it is possible that your organisation has scope 1 and 2 emissions sources that are not on this list. If so, you need to included them if they exceed the 'de minimis' threshold of 1% of your total inventory.

Biogenic emissions mandatory to report but separated from scope 1:

Biogenic emissions	Category 1 Direct GHG emissions	To be reported separately	Biodiesel (the CO2 from the biofuel proportion)	Fuel data can be requested from the fuel provider. You need the total consumption in litres and/or GJ and the blend.	If you have reported biofuel use in your GHG inventory, the direct CO2 should be reported separately from the scopes.
Biogenic emissions	Category 1 Direct GHG emissions	To be reported separately	Bioethanol (the CO2 from the biofuel proportion)	Fuel data can be requested from the fuel provider. You need the total consumption in litres and/or GJ.	If you have reported biofuel use in your GHG inventory, the direct CO2 should be reported separately from the scopes.
Biogenic emissions	Category 1 Direct GHG emissions	To be reported separately	Biomass (the CO2)	Fuel data can be requested from the fuel provider. You need the total consumption of wood in kg.	If you have reported biofuel use in your GHG inventory, the direct CO2 should be reported separately from the scopes.

NA	NA	Electricity generation	Solar panels	If you want to report the emissions avoided by not purchasing electricity, you can report the kWh generated from the solar panels you operate and or control.	Some CNGP participants have installed solar panels for hot water and/or electricity generation.
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Mandatory Scope 3 emission sources under CNGP

GHG Protocol Classification	ISO Classification	Activity type	Activity	Notes on data collection	Typical use in CNGP
Scope 3	Category 3 Indirect GHG emissions from transportation	Travel	Air travel domestic	Air travel is often procured through a central system. Travel providers often provide data to enable organisations to calculate emissions. The data required would include, where applicable: mode of transport, origin and destination, including class of journey, distance of journey.	If your organisation conducts a significant amount of business travel, it is likely that some domestic air travel has been purchased within the reporting period. Consider all domestic air travel paid for by your organisation.
Scope 3	Category 3 Indirect GHG emissions from transportation	Travel	Air travel international (short- and long-haul)	Air travel is often procured through a central system. Travel providers often provide data to enable organisations to calculate emissions. The data required would include, where applicable: mode of transport, origin and destination, including country, class of journey, distance of journey. CNGP participants should apply emission factors that includes radiative forcing.	If your organisation conducts a significant amount of business travel, it is likely that some international business travel has been purchased within the reporting period. Consider all domestic air travel paid for by your organisation.
Scope 3	Category 3 Indirect GHG emissions from transportation	Travel - Hotel stay	Business travel - hotel nights	Travel management organisations can provide data to enable organisations to calculate emissions. You need number of nights and country.	If your organisation conducts a significant amount of business travel, it is likely that some staff have had hotel stays within the reporting period.
Scope 3	Category 3 Indirect GHG emissions from transportation	Travel	Taxi	Emissions associated with taxi and rideshare journeys can be easily estimated by obtaining the total spend or kilometres from your taxi provider. If you do not have an organisational account with a taxi provider, talk to your accounting or finance team to obtain total \$ reimbursed for taxi travel within the reporting period.	It is not uncommon that staff members will use taxi and ridesharing services while travelling on duty.
Scope 3	Category 3 Indirect GHG emissions from transportation	Travel	Private car	Talk to your accounting or finance team for use spend data to find out if any fuel reimbursements have been made. Also check if additional information such as fuel type is available on claims. Some organisations will also have kilometres captured. See AA for average fuel prices per fuel type and the Ministry for the Environment, Measuring Emissions: A guide for organisations, Detailed guide for a full list of ways to report staff mileage.	Some organisations allow their staff to use their private vehicles for business purposes and reimburse estimated costs of the fuel.
Scope 3	Category 3 Indirect GHG emissions from transportation	Travel	Public transport staff travel	Talk to your accounting or finance team for use spend data to find out if any reimbursements for public transport has been made. Also check if additional information such as the type of public transport is available (e.g. train, bus) on claims.	It is not uncommon that staff members will use public transport services while travelling on duty. This source is often not material for CNGP participants.
Scope 3	Category 3 Indirect GHG emissions from transportation	Transport fuel	Rental car - petrol	Rental car and travel companies often provide data to enable organisations to calculate emissions. You need the kilometres travelled and the type of fuel type of the vehicle. If your provider supplies you with litres of fuel topped up, emissions can be calculated in the same way as for fuel purchased by you for owned vehicles.	If your organisation conducts a significant amount of business travel, it is likely that some rental cars have been used within the reporting period.
Scope 3	Category 3 Indirect GHG emissions from transportation	Transportation of goods	Freight rail, road, coastal shipping and couriers	Request shipping data from your freight provider. The data required includes distance travelled and the weight of the goods transported. In some cases, the freight provider will be able to include fuel data which is preferred as it allows for a more accurate calculation. For marine freight emissions calculations, online tools (www.ports.com and www.marinetraffic.com) can be useful to calculate an estimation of the distance covered based on the load and destination ports.	Transporting products purchased or received by your organisation and/or items sent from your organisation in the reporting year (in transport vehicles not owned or controlled by your organisation). Note that any parcels below 2 kg can be excluded from reporting requirements.
Scope 3	Category 3 Indirect GHG emissions from transportation	Working from home	Staff working from home (waste and electricity)	Emissions associated with staff working from home can be estimated by obtaining information about how many employees have been working from home multiplied by the number of days. The NZ Ministry for the Environment, Measuring Emissions: A guide for Organisations, Detailed guide has further information on how to measure emissions associated with staff working from home.	If your organisation allows for flexible working arrangements, the emissions associated with staff working from home may be significant to your GHG inventory. You may wish to also include emissions from staff commuting (see tab on other scope 3 emissions).
Scope 3	Category 4 Indirect GHG emissions from products an organisation uses	Transmission and Distribution losses (Electricity)	Transmission and Distribution losses	Electricity data can be requested from the energy supplier or the landlord. Floor area or consumption per FTE can be used as a proxy if this information is not available. Totals should be the same as the electricity consumed. The T&D loss factor can then be applied.	Transmission and distribution loss are the energy loss when the electricity your organisation purchases is transported from the point of generation to your owned and leased buildings and facilities.
Scope 3	Category 4 Indirect GHG emissions from products an organisation uses	Transmission and Distribution losses (Natural Gas)	Transmission and Distribution losses	Natural gas data can be requested from the energy supplier or the landlord. Floor area or consumption per FTE can be used as a proxy if this information is not available. Totals should be the same as the natural gas used. The T&D loss factor can then be applied.	same as above
Scope 3	Category 4 Indirect GHG emissions from products an organisation uses	Water supply	Water supply	Water use can be obtained from your water provider or landlord. If no water use is available, it can be estimated based on number of full-time employees. The NZ Ministry for the Environment, Measuring Emissions: A guide for Organisations, Detailed guide has further information on how to measure emissions associated with water use.	All CNGP participants will be using water and this has associated emissions (the energy associated with treating and transporting the water to and away from your facilities). The emissions are often calculated based on the total water used. For CNGP participants that mainly have office type facilities, this source is often not material.
Scope 3	Category 4 Indirect GHG emissions from products an organisation uses	Wastewater services	Wastewater services	Wastewater is a function of the water supplied to account for losses. The NZ Ministry for the Environment, Measuring Emissions: A guide for Organisations, Detailed guide has further information on how to measure emissions associated with water use.	All CNGP participants will be using water and this has associated emissions (the energy associated with treating and transporting the water to and away from your facilities). The emissions are often calculated based on a proportion of water use. For CNGP participants that mainly have office type facilities, this source is often not material.
Scope 3	Category 4 Indirect GHG emissions from products an organisation uses	Waste	Waste landfilled	Data can be obtained from your waste collection provider or your landlord. For office locations estimates based on FTE or size of bin can be calculated. The NZ Ministry for the Environment, Measuring Emissions: A guide for Organisations (as before) has further information on how to measure waste emissions. Note that this category only includes emissions from waste generated in your own operations, so including tenant waste is relevant for CNGP participants if deemed material.	Your organisation will be generating and disposing of waste going to landfill.

Other Scope 3 emission sources

GHG Protocol Classification	ISO Classification	Activity type	Activity	Notes on data collection	Typical use in CNGP
Note this is not a full list of potential emission sources. There might be other sources not covered in this list that are applicable and significant to your organisation.					
Scope 3	Category 3 Indirect GHG emissions from transportation	Transportation of patients, customers	Transportation of patients, customers	Request information on how many providers you have and what the different transport modes are. Then calculate based on the guidance for that transport mode.	Some CNGP participants estimate the emissions from patients and customers travelling to and from their facilities to ensure a complete picture of the total climate impact of their organisation. This is common in the health sector in particular.
Scope 3	Category 3 Indirect GHG emissions from transportation	Outsourced aircraft usage	Transportation of patients, people and goods	The aircraft operator/provider will be able to provide number of hours flown or fuel use. Fuel use is preferred as it is more accurate. If only number of hours flown is available, also ask your aircraft provider for fuel consumption per hour as well.	Some CNGP participants will use aircraft charter services to effectively deliver their functions and responsibilities. Among CNGP participants, this might include septic tank removal, moving staff members or patients and aerial application of substances.
Scope 3	Category 3 Indirect GHG emissions from transportation	Electricity use for charging electric vehicles	Electric vehicle	Electricity emissions associated with charging EV's could be estimated based on invoices finance data. You will need the kWh associated with the charge. To avoid double-counting, you should not include emissions resulting from the use of plug-in electric vehicles predominantly charged on your organisation's premises if you are also already reporting the emissions resulting from your electricity consumed there.	Your organisation may include the electricity used to charge an electric vehicle at a site/for an asset that is not directly under your organisations ownership or control.
Scope 3	Category 3 Indirect GHG emissions from transportation	Staff commuting	Staff commuting	Employee commuting information is often collected via surveys (sometimes HR). You might want to consider conducting a travel survey if you think there is opportunity to reduce emissions associated with employee commuting. In the absence of this information, Statistics New Zealand publishes information on commuting patterns which could be used as a proxy.	Employee commuting is classified as transportation of employees between their residences and their CNGP worksites.
Scope 3	Category 3 Indirect GHG emissions from transportation	Downstream transportation and distribution	Downstream transportation and distribution	If you have sold products and engaged a third-party for the shipping of that product, request transport data from your freight provider. The data required includes distance travelled and the weight of the goods transported. In some cases, the freight provider will be able to include fuel data which is preferred as it allows for a more accurate calculation. For marine freight emissions calculations, online tools (www.parts.com and www.marinetraffic.com) can be useful to calculate an estimation of the distance covered based on the load and destination ports.	Downstream transportation emissions refers to transportation and distribution of sold products in vehicles and facilities not owned or controlled by the CNGP participant. This is unlikely to be relevant for most CNGP participants.
Scope 3	Category 4 Indirect GHG emissions from products an organisation uses	Waste recycled	Recycling	Data can be obtained from your waste collection provider or your landlord.	If you have a waste contract with a waste provider to remove and dispose of waste for recycling, ask them to provide more information on waste generated and appropriate emission factors.
Scope 3	Category 4 Indirect GHG emissions from products an organisation uses	Waste generation from tenants	Waste landfilled	Data can be obtained from your waste collection provider or your landlord. For office locations estimates based on FTE or size of bin can be calculated. The NZ Ministry for the Environment, Measuring Emissions: A guide for Organisations, Detailed guide has further information on how to measure waste emissions.	If you have a waste contract with a waste provider to remove and dispose of tenant waste, you should include it if it is deemed material. Waste from construction projects are also included in this category.
Scope 3	Category 4 Indirect GHG emissions from products an organisation uses	Embodied emissions	Embodied emissions in construction materials and products	Construction data can be sourced from procurement or construction functions. Guidance on approach, methodology and data sources is available in the <i>Procurement guide to reducing carbon emissions in building and construction</i> which is available through the New Zealand Government Procurement website: https://www.procurement.govt.nz/assets/procurement-property/documents/procurement-guide-to-reducing-carbon-emissions-in-building-and-construction.pdf .	Include the emissions associated with construction materials and products if they are deemed material to your inventory. There is flexibility to report separately to the annual inventory.
Scope 3	Category 4 Indirect GHG emissions from products an organisation uses	Materials	Office paper and other consumables	Query with your accounting/finance team on the relative spending on the products in mind. You can also query with your supplier(s) on the total amounts purchased of a consumable and guidance on appropriate emission factor.	Some CNGP organisations will include the emissions associated with office consumables if they are deemed material to your inventory. Office consumables could include a wide range of products.
Scope 3	Category 4 Indirect GHG emissions from products an organisation uses	Materials	Miscellaneous materials (eg. meals and food)	You may look at your spending reports to identify any significant indirect emissions sources. Query with your accounting/finance team on the relative spending on the products in mind. You can also query with your supplier(s) on the total amounts purchased of a consumable and guidance on appropriate emission factor.	Some CNGP organisations will include the emissions associated with purchased goods and services where they are deemed material to the total GHG inventory or deemed important to be in reported for other reasons as defined by your organisation. Some CNGP participants (particularly relevant for DHR's) will include the emissions associated with the meals/food they serve if they are deemed material to the total GHG inventory.
Scope 3	Category 4 Indirect GHG emissions from products an organisation uses	Remote information and communication services (ICT)/cloud computing	Remote ICT services/cloud computing	Query with your cloud computing and/or information and communications technology provider for usage and appropriate emission factor.	Some CNGP participants will include emissions associated with the cloud computing services they purchase.
Scope 3	Category 4 Indirect GHG emissions from products an organisation uses	Other purchased products and services	Embodied emissions in other purchased products and services	Discuss with your provider what the associated emissions with delivering their services are and/or how this can be improved in the future.	Some organisations will review spending reports to identify purchased goods and services that may significantly contribute to the total greenhouse gas inventory.
Scope 3	Category 4 Indirect GHG emissions from products an organisation uses	Outsourced services/contractors	Outsourced services/contractors	Discuss with your provider what the associated emissions with delivering their services are and/or how this can be improved in the future.	Could be any contractors, whether they are providing a 'core service' central to the agency's mission, or something more generic (e.g. cleaners, laundry service).
Scope 3	Category 5 Indirect GHG emissions (use of products from the organisation)	Operation of assets owned by the organisation but leased to other entities: Tenant electricity, waste to landfill	Electricity, waste to landfill (Mostly NA for CNGP participants)	Where tenant energy consumption and/or waste generation data is readily available, figures can be multiplied with the correct emission factor. Where tenant consumption is not readily available, an estimate can be made using existing data (e.g. floor area, or kg waste per tenant) as a proxy.	Some CNGP participants will be landlords to other agencies whilst others provide accommodation to individuals/businesses. Where agencies share space together as landlords/tenants, discuss how usage will be apportioned. Where agencies lease out to non-government actors, if your organisation holds the contract with the provider/supplier rather than the tenant, consider including the emissions of your tenant's electricity/waste use etc if significant. A robust estimation/sampling methodology would be needed in the absence of direct data capture.
Scope 3	Category 5 Indirect GHG emissions (use of products from the organisation)	Emissions from investments	Equity debt, loans, investment debt, project finance and others.	This includes operation of investments (such as equity and debt investments and project finance) in the reporting year, not included in Scope 1 or Scope 2.	CNGP participants with funding/investment portfolios should measure emissions if considered material and as data, information and methodologies become available, in line with the Task Force on Climate related Financial Disclosures (TCFD) recommendations, until such time as the climate-related disclosure framework has been issued by the External Reporting Board (XRB). From that point agencies should align their disclosures with the XRB's framework.
Scope 3	Category 5 Indirect GHG emissions (use of products from the organisation)	Grazing licences	Emissions from livestock (ruminants) as part of grazing licences	The NZ Ministry for the Environment, Measuring Emissions: A guide for Organisations, Detailed guide has further information on how to measure emissions associated with composting and anaerobic digestion.	Unless your have leased out land to actors using the land for grazing livestock, you are unlikely to have this source. For a full list of animals considered for inclusion, please see The NZ Ministry for the Environment, Measuring Emissions: A guide for Organisations, Detailed guide.
Scope 3	Category 5 Indirect GHG emissions (use of products from the organisation)	Downstream leased assets	Activities resulting in emissions from leases	This category could include livestock grazing pastures, tenant energy associated and other emissions.	Some organisations will estimate emissions from the operation of assets that are owned by your organisation (acting as lessor) and leased to other entities in the reporting year that are not already included in Scope 1 or Scope 2. This might be applicable if your organisation leases assets to other entities for which the emissions are not already taken into account; often with the purpose of driving change in how owned land and assets are being managed, extending the climate thinking beyond the reporting organisation.