



Centre for Integrated Sustainability Analysis



Issue 08/Q3

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ISA's Projects and Initiatives

CARBON POLLUTION REDUCTION SCHEME GREEN PAPER JULY 2008

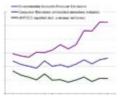
This month (July 2008) the Department of Climate Change released the Carbon Pollution Reduction Scheme Green Paper.

ISA's methodology in sustainability measurement was used in this Federal Government report:

"The following table is based on analysis conducted by the Centre for Integrated Sustainability Analysis (CISA), University of Sydney using the Australian Bureau of Statistics' (ABS) Australian National Accounts Input-Output Tables 2001–02, the National Greenhouse Gas Inventory 2002 and various industry-specific sources. The data includes all national emissions, other than those from deforestation."

Read more about the analysis of the emissions intensity of Australian industries

UK carbon footprint report by SEI & ISA



The Department for Environment, Food and Rural Affairs (Defra), who commissioned the Centre for Integrated Sustainability Analysis (ISA) and CenSA (formerly ISA-UK) partners Stockholm Environment Institute (SEI) at the University of York to research the carbon footprint of UK trade, has now published a report which identifies the CO₂ emissions created by goods and services imported into the UK. It finds that carbon dioxide emissions associated with UK consumption increased by 115 million tonnes (18%),

between 1992 and 2004. A ground-breaking new modelling approach, called multi-region input-output analysis, was developed specifically for the UK and thoroughly tested for its robustness.

Read more: UoY press release ; SEI press release ; Defra press release

Launched 15th July 2008: The University of Sydney Institute for Sustainable Solutions (USISS)

"There has never been a more important time to tackle the big issues and find answers to the tough questions.

- What sort of environment will our children inherit?
- Will our rivers run dry?
- Can our cities survive?
- How will we fuel the future? "

The University of Sydney's new Institute for Sustainable Solutions was launched with a public lecture by Professor Jeffrey Sachs of the Earth Institute of Columbia University. USISS will be a focal point for outstanding research in to sustainability issues, providing new ways of thinking about solutions.

The Institute will bring together the University's world leading thinkers, researchers and educators in disciplines such as renewable energy, climate change, population growth, health, and food and energy security.

ISA's contribution to the Institute is in the area of Development. To read more <u>click here</u> To read the Institute for Sustainable Solutions overview <u>click here</u>

<u>Constitution and Training: September 2008</u>

More workshops – Sydney

With an increased interest this year, the ISA team is running more workshops. These workshops focus not only on the team's methodology but policies and actions by government, non-government organisations and businesses.

Location	Dates	Registration Deadline	Course Flier
Sydney	12 th & 26 th Sept. 2008	Fri. 29 th August 2008	<u>Sept.08 Form</u>

For details about each workshop please visit: Course Details.

Alternatively, ISA offers on-site and/or customised courses. For more information please contact the ISA team on +61 2 9036 9365

Consulting

Our aim is to continuously develop and improve in a multi- and inter-disciplinary way scientifically rigorous, quantitative, consistent and comprehensive approaches for Integrated Sustainability Analysis.

If you would like to know more about our consultancy services please contact us via email <u>isa@physics.usyd.edu.au</u> or call us on +61 (0)2 9036 9365 hours 9:00 – 17:00 EST.



<u>A</u> BL³ News – End-user Q&A

The questions and answers you find in this new section come from our ISA workshops...

Offsets

Q. How does the software handle offsets?

A. Offsets, such as carbon sequested in a plantation, can be handled by estimating the annual emissions savings and putting this in as a negative emission in the on-site greenhouse indicator. Note that shared responsibility will still apply to these offsets: you will be passing some of them onto the public and to organisations who buy your products and services.

Q. We offset all our flights, how do we deal with that?

A. If you want to retain the other impacts of flights the best way is to put in your flight expenditure, do a calculation, then look in the emissions structural path analysis (SPA) and find the Air and space transport allocation (2nd order). Then put in a value of negative two times this figure into the on-site impact of greenhouse gas emissions and then re-calculate. The original emissions will still be in the SPA, but the on-site figure will be reduced by the correct amount.

Q. How do I get credit for my bush regeneration projects?

A. See the offset queries above for coverage of the greenhouse implications. A similar procedure can be done if land disturbance is reduced, i.e. offset.

Q. How do I account for the 'good' fertiliser that my company is using?

A. If you know this is substantially different from conventional fertiliser in some way, for example, lower emissions, then you could again look at the SPA results for emissions, and create an offset. If not, you could exclude it from the expenditure allocation, but this will not pick up the other TBL impacts.

<u>BottomLine³</u> is a software package developed by Dipolar Pty Limited and ISA. Using this software you can create a comprehensive sustainability report across the Triple Bottom Line simply by inputing your orgainsation's expenditure and revenue accounts.

For a full product description about the software or to download a free trial version please visit: <u>http://www.bottomline3.com</u>

Publications

The ISA research team has written articles, reports and chapters on the subject of Triple Bottom Line reporting, input-output analysis, carbon neutrality, Life-cycle Assessment and more which are accessible on the web:

The Wider Social Benefits of Education – a research report

You can download or request other publications by visiting: <u>http://www.isa.org.usyd.edu.au/publications/index.shtml</u>

<u>^</u> Other Resources

Getting to zero: defining corporate carbon neutrality

This report, published by Forum for the Future and Clean Air-Cool Planet, explores the controversy surrounding the concept of 'carbon neutrality,' considers a number of 'carbon neutral' claims made by businesses so far and offers a series of recommendations regarding the necessary criteria to substantiate any such declaration of neutrality. Two key themes frame the neutrality debate: First, which emissions should an organisation accept responsibility for? Should the organisation focus simply on the direct emissions caused by its operations, or is it also responsible for neutralising some or all of the emissions that arise in its supply chain or from the use of its products? Secondly, what strategy should an organisation use to achieve neutrality? How far must a company go in actually reducing its emissions baseline and to what extent can neutrality be achieved through the purchase of carbon offsets or 'green' energy?

More...<u>http://www.forumforthefuture.org.uk/node/4190</u>

Frequently Asked Questions at ISA

Dealing with Scope 3

Stress free Scope 3

Reporting scope 3 emissions¹ would normally require organisations to survey their entire supply chains -

and the supply chains of their suppliers; an administratively complex, expensive and methodologically problematic approach for most organisations. The Centre for Integrated Sustainability Analysis at the University of Sydney has developed a solution to this problem by modeling supply chain emissions throughout the economy. The ISA methodology

Only one set of data is required

based on Input-Output Analysis automatically carries out a complete upstream life-cycle assessment of your organisation's impacts.

In order to do this it requires **only one** set of information – your organisation's financial accounts.

Of course the more detailed your financial accounts are the more accurate the assessment of your scope 3 greenhouse gas emissions will be. If you, for example, sort *packaging* expenditure into *paper* expenditure and *plastics* expenditure, which will have different GHG implications, then you will get more accurate results than if you lumped them together. However you can get useful and meaningful results with as few as 20 expenditure items.

Find out more...

¹ Organisations may cause the emission of greenhouse gases either directly - for example, by on-site fossil fuel combustion - or indirectly through their consumption of electricity or other products which resulted in GHG emissions during their production. The accurate accounting and reporting of organisational *carbon footprints* is an increasingly important requirement to guide effective climate change policy, organisational management and investment. For greenhouse gas accounting and reporting purposes three 'scopes' were defined by the World Resources Institute (WRI) in their 2004 Greenhouse Gas Protocol.

Scope 1 accounts for direct GHG emissions from sources owned or controlled by the company. This does not include direct emissions from the combustion of biomass, neither does it cover those not covered by the Kyoto Protocol.

Scope 2 accounts for GHG emissions associated with the generation of electricity, heating/ cooling, or steam purchased for the reporting entity's own consumption. Scope 2 emissions occur at the facility where the generation of electricity, heating/ cooling, or steam takes place.

Scope 3 accounts for all other indirect GHG emissions. These are emissions that occur as a result of the activities of the company – the company's demand for goods and services – but are from sources not owned or controlled by the company.

ISA activity – national & global

Econorfolk Foundation: environmental star-rating system for Norfolk Island businesses (using Bottomline³)



"Sustainability Performance Reporting (SPR) will be compulsory in Australia as of 2009 and therefore we are leading the way by creating new business opportunities in Norfolk Island. By calculating the SPR for Cascade Soft Drinks with software Bottomline³ we can tell Cascade Soft Drinks what equates to the average soft drink in Australia, which uses 950grams of material inputs to be produced compared to Cascade Soft Drinks using 150grams. We can calculate their carbon and ecological footprints and we can determine their carbon emissions. This means that our report can tell CASCADE SOFT DRINK a FACTORY IN NORFOLK ISLAND that they are 6 times better than the Australian average. The island has a waste problem and if Cascade Soft Drinks did what other soft drinks did on the mainland they would be expelling 6 times more waste to be delivered to the waste centre.

The star rating of the factory 4.5 stars Cascade Soft Drinks conserved because they show creativity and innovation which is suitable for small island environments."

To find out more visit the Econorfolk website

ISA-UK is now CenSA

On 1 April 2008 the Partnership ISA-UK Research & Consulting became the Centre for Sustainability Accounting (CenSA) Ltd:



"With this transformation we will be able to further improve our products and services to customers. These include Carbon Footprint calculations, Ecological Footprint analyses and full Triple Bottom Line Accounting, covering all direct and indirect impacts in more than 100 economic, social and environmental indicators over the full life cycle" says Dr Thomas Wiedmann, Director and Secretary of CenSA.

CenSA is based at the Innovation Centre of the University of York.

The website has been moved to <u>www.censa.org.uk</u> - go there to have a look at their new design, updated contents and all CenSA and ISA-UK documents.



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