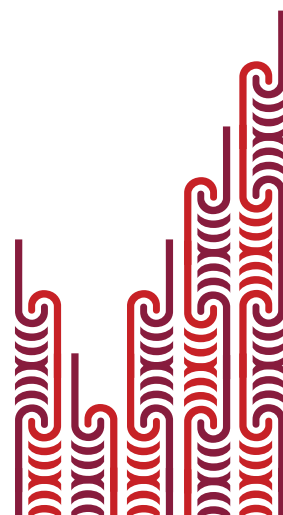


# **OUR CARBON NEUTRAL GOVERNMENT PROGRAMME REPORT**

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**1 July 2022 to 30 June 2023**

1 December 2023





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# Introduction

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This report outlines the progress of The Office for Māori Crown Relations – Te Arawhiti (Te Arawhiti) under the Carbon Neutral Government Programme (CNGP). This is our second CNGP report.

Te Arawhiti is the steward for Māori Crown relations across government. Our work covers the full spectrum from restoring the Māori Crown relationship through Treaty of Waitangi settlements to growing partnerships leading to better outcomes for Māori and all New Zealanders.

Our mahi requires us to engage with Māori across the country and this engagement is largely kanohi-ki-te-kanohi (face-to-face). Kanohi-ki-te-kanohi is an important principle for building trust, establishing, sustaining, and maintaining relationships, and for addressing matters of significance to Māori. While COVID-19 required us to engage with each other on digital platforms, kanohi-ki-te-kanohi continues to be an important principle when working with Māori.

Te Arawhiti details	
Office location	Justice Centre 19 Aitken Street Thorndon WELLINGTON
FTE (full time equivalent) in 2022/23	189



# Summary

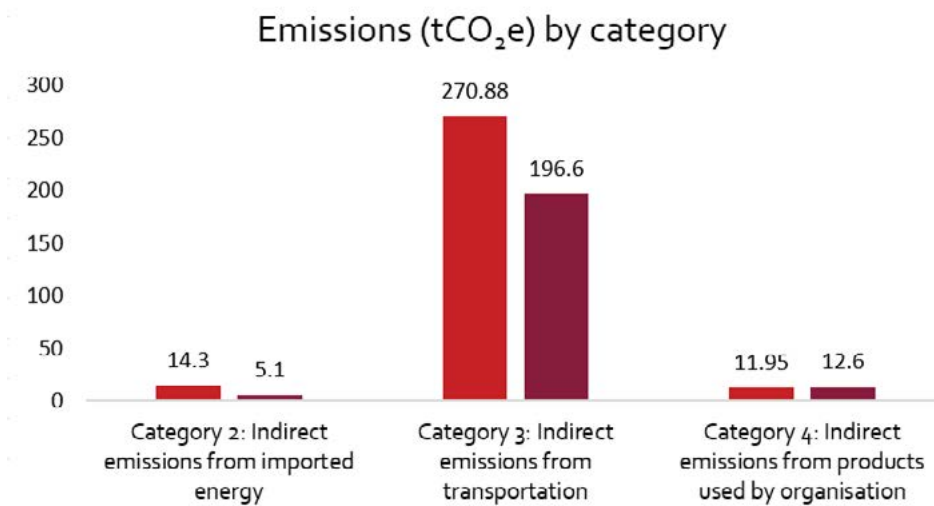
## Gross annual emissions

In the 2022/23 financial year (FY), we emitted 214 tCO<sub>2</sub>e (tonnes of carbon dioxide equivalent). This is a 19.3% reduction from the previous year and a 28% reduction from our baseline year (2018/19). Graph 1 shows our emissions by category. Graph 2 shows our emissions by source.

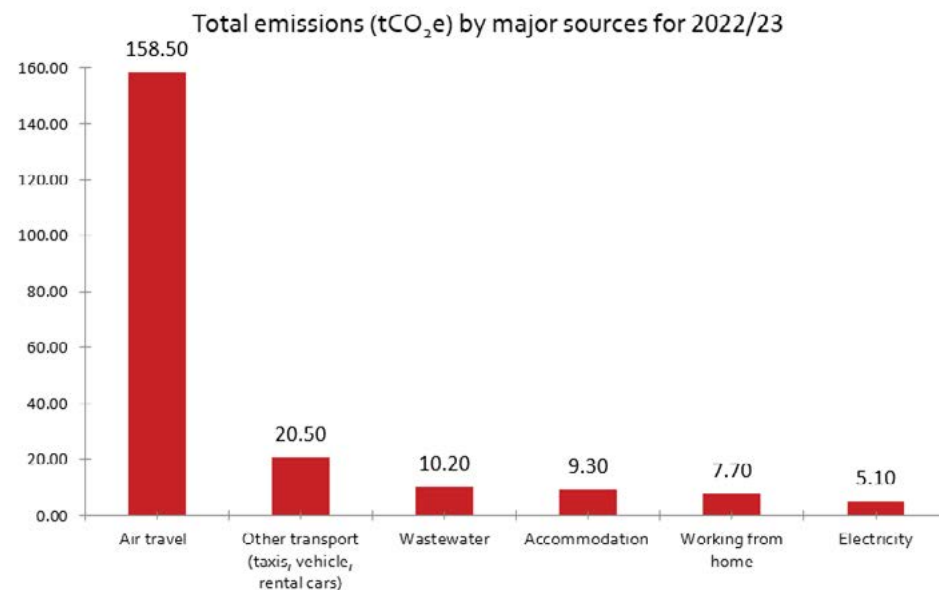
Air travel makes up 74% of our emissions profile. These emissions are generated from travel undertaken by staff, contractors, and specialists. It is unsurprising that this is our biggest source of emissions given our organisation's priorities and the importance placed on kanohi-ki-te-kanohi engagement with Treaty partners. Our second biggest emissions source is "other transport" (i.e., emissions from taxis, rental cars, and a leased vehicle).

An operational control consolidation approach was used to account for emissions.

Graph 1: Total emissions (tCO<sub>2</sub>e) compared by category



Graph 2: FY 2022/23 emissions breakdown by sources





## Emissions Intensity

Table 1 compares our emissions per FTE and per million dollars of expenditure for FY 2022/23 against our baseline year.

**Table 1: KPIs for FTEs and expenditure 2022/23**

GHG emissions per KPI	2018/19	2022/23
Total gross emissions per FTE in tCO <sub>2</sub> e	2.08	1.13
Total gross emissions per million dollars of expenditure in tCO <sub>2</sub> e	7.39	4.20

## Emissions reduction targets

Te Arawhiti is committed to science-based gross emissions reduction targets that are consistent with a 1.5°C pathway, as required under the CNGP. Te Arawhiti has committed to reduce its gross emissions by 21% by FY 2024/25 and by 42% by FY 2029/30 from a base year of FY 2018/19.

## Emissions reduction projects

Our first emissions reduction plan, published in our 2022 CNGP report, extended from January 2023 to June 2023. Based on our deeper understanding of our emissions sources, we have developed a second emissions reduction plan which will extend from July 2023 to December 2025. The initiatives under our revised emissions reduction plan will continue to focus on travel, waste, and general behavioural change. However, with the improvements to our waste data collection, waste to landfill is no longer a key emissions source. We have retained the waste reduction initiatives we committed to in our 2022 CNGP report but will not be introducing any new initiatives in this space.

## Data improvements

Since our last report, we have improved our data collection for our waste to landfill and working from home emissions sources. Our improvements in our waste to landfill emissions has resulted in a material change, resulting in us recalculating our historic waste to landfill data.

We have identified projects that can be taken to improve data for rental cars and freight. These projects will be led by Te Tāhū o te Ture – Ministry of Justice (Te Tāhū o te Ture) as our host agency.



# Emissions inventory

Table 2 sets out our emissions inventory by category and Table 3 sets out our emissions inventory by source.

**Table 2: Emissions inventory summary**

Category	2018/19 (tCO <sub>2</sub> e)	2022/23 (tCO <sub>2</sub> e)
Category 1: Direct emissions	0.00	0.00
Category 2: Indirect emissions from imported energy (location-based method)	14.33	5.07
Category 3: Indirect emissions from transportation	271.10	196.64
Category 4: Indirect emissions from products used by organisation	11.95	12.61
Category 5: Indirect emissions associated with the use of products from the organisation	0.00	0.00
Category 6: Indirect emissions from other sources	0.00	0.00
<b>Total direct emissions</b>	<b>0.00</b>	<b>0.00</b>
<b>Total indirect emissions</b>	<b>297.38</b>	<b>214.32</b>
<b>Total gross emissions</b>	<b>297.38</b>	<b>214.32</b>
Category 1 direct removals	0.00	0.00
Purchased emission reductions	0.00	0.00
<b>Total net emissions</b>	<b>297.38</b>	<b>214.32</b>



Table 3: Emissions by source

Category	2018/19 (tCO <sub>2</sub> e)	2022/23 (tCO <sub>2</sub> e)
Accommodation	16.4	9.3
Air travel	214.5	158.5
Electricity	14.3	5.1
Freight	15.2	0.2
Other transport (taxi, fleet, rental cars)	25	20.5
Transmission and distribution losses (electricity)	1.4	0.8
Waste to landfill	0.5	0.7
Wastewater services	9.2	10.2
Water supply	0.8	0.9
Working from home	0	7.7
<b>Total gross emissions</b>	<b>297.4</b>	<b>214</b>

## Top emissions sources

Our top three emissions sources from FY 2021/22 are:

- air travel, generated by staff, contractors and specialists traveling to engage with Treaty partners;
- other transport, generated by staff, contractors and specialists traveling to engage with Treaty partners; and
- wastewater, generated by office use.

## Reduction potential

Table 4 summarises the reduction potential of our top three emission sources.

Table 4: Reduction potential of top three emission sources

Description	Emissions source
Green	Significant reduction possible with dedicated funding, existing technology, or behaviour/policy change
Amber	Limited reduction possible with dedicated funding, existing technology, or behaviour/policy change
Red	Cannot be addressed with current technology or behaviour/policy change, or reduction potential already achieved



## Emissions inventory context

### Excluded emissions sources

No mandatory emissions sources have been excluded from our GHG emissions inventory.

Table 5 sets out non-mandatory scope 3 emissions sources that are currently excluded, but inclusion will be investigated in the future.

**Table 5: Excluded emissions sources**

GHG emissions source or sink	GHG emissions category
Data servers	Category 4: Indirect GHG Emissions from Products Used by the Organisation
Professional services	Category 4: Indirect GHG Emissions from Products Used by the Organisation
Staff commute	Category 3: Indirect GHG Emissions from Transportation
Office stationery	Category 4: Indirect GHG Emissions from Products Used by the Organisation
Catering	Category 4: Indirect GHG Emissions from Products Used by the Organisation

### Challenges and significant changes experienced

There have not been any challenges or significant changes experienced since our last CNGP report.

### Data improvement

Since our last report, we have improved our data collection for our waste to landfill and working from home emissions sources.

For our working from home data, we conducted a twice-daily staff headcount over a month to gain an accurate understanding of our working from home numbers. This headcount demonstrates that we have higher numbers of staff working from home compared with previous years.

For our waste to landfill data, we engaged Organic Wealth to conduct a waste audit of our office. This gave us a more accurate figure for how much waste we produce daily. This data improvement has resulted in a material change, resulting in us recalculating our historic waste to landfill data.

Additionally, we are using more detailed supplier data for our air travel and rental car data. This allows us to report by aircraft and car type. Using a more accurate emissions factor for our air travel and rental car data has resulted in a decrease in our total air travel and rental car emissions since our base year.

We have identified projects that can be taken to improve data for rental cars and freight. These projects will be led by Te Tāhū o te Ture as our host agency.





Table 6: Projects to improve data quality

Emissions source	Projects to improve data quality	Responsibility
Rental cars	Work with travel management supplier to increase data collection, allowing for a consolidated report to be requested, rather than from three individual suppliers.	Te Tāhū o te Ture
Freight	Work with supplier to improve accuracy of data, and to remove some of the assumptions around this data.  Work with Te Tāhū o te Ture to develop a procedure to separate Te Arawhiti freight from their freight.	Te Tāhū o te Ture

## Data gaps

Te Arawhiti currently does not hold actual data for our wastewater services and water supply. We are calculating our wastewater services and water supply emissions by applying an assumed emissions factor per capita. We plan to investigate how to source actual data in the future.

## Annual report

We included all mandatory information, required by the CNGP, in our 2022-2023 annual report. This report was published on our website in October 2023. Our annual report can be accessed [here](#).

## Verification

Our GHG inventory was audited by Toitū Envirocare on 29 August 2023. We received our verification on 30 October 2023. We received reasonable assurance over all emissions scopes. Our proof of verification is attached to this report (**Appendix 1**).



# Emissions reduction targets

## Gross emissions reduction targets

We have committed to reducing our scope 1, 2 and 3 gross emissions by 21% by FY 2024/25 and by 42% by FY 2029/30 from a base year of FY 2018/19.

## Gross emissions reduction targets context

Our emissions reduction targets were developed to meet the requirements under the CNGP.

Our emission reduction potential is limited given our organisation's priorities. Travel (air travel and other transport) make-up 83.6% of our 2022/23 emissions. We will need to consider how to reduce our travel emissions in a way that upholds the principles that underpin Māori-Crown engagement.

## Alignment to a 1.5°C emissions reduction pathway

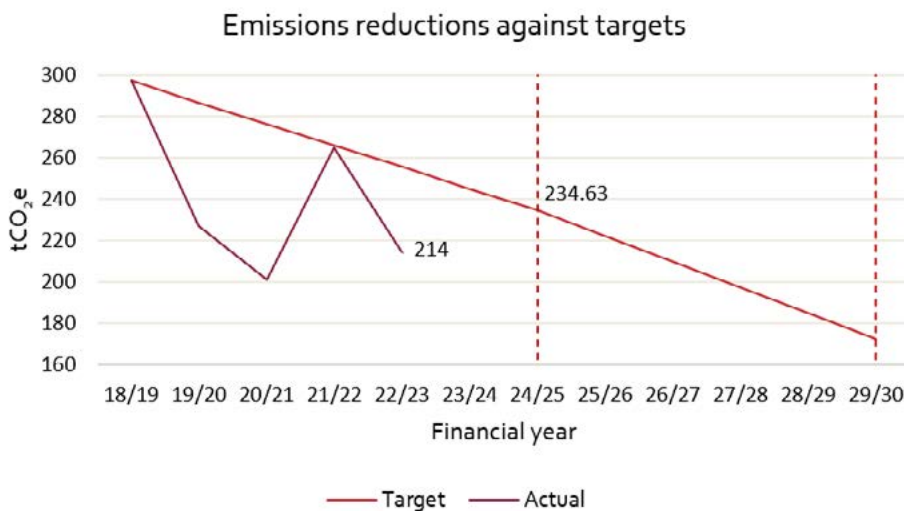
Te Arawhiti is committed to science-based gross emissions reduction targets that are consistent with a 1.5°C pathway, as required under the CNGP.

## Progress towards our emissions reduction targets

Graph 3 shows our actual emissions reductions to date against our targeted emissions.

We are on track to meet our 2025 target as we are currently achieving a 28.1% reduction from our base year. We will need to make a further reduction of 19.4% from our most recent financial year to meet our 2030 target.

**Graph 3: illustration of our actual emissions and our emissions targets (1.5°C pathway)**





# Emissions reduction plan

## Emissions reduction initiatives

Table 7 sets out the key initiatives from the emissions reduction plan for Te Arawhiti.

Table 7: Emissions reduction initiatives

Focus area	Initiative	Responsibility	Accountability	Start date	End date	Status
Reduce travel emissions	Conduct a review into whether an office in the upper North Island is feasible for Te Arawhiti	Business Support	DCE, Organisational Services	Jan 2023	June 2023	Complete.
	Complete the review of the working from home policy and consider reducing barriers for staff wanting to work remotely	People	DCE, Organisational Services	Jan 2023	Mar 2023	Complete
	Conduct a review of preferred accommodation partners to ensure we have the necessary information to consider the sustainability of providers	Business Support	DCE, Organisational Services	Jan 2023	Jun 2023	Complete
	Complete travel analysis to create framework for categorising travel purposes (e.g. demand-driven by Ministers, contracted staff commuting, discretionary staff commuting, staff development or engagement with Treaty partners).	Business Support	DCE, Organisational Services	Sept 2023	Aug 2024	N/A – new project.
	Introduce travel planning into manager's quarterly business planning.	Business Support	DCE, Organisational Services	Jan 2024	Jun 2024	N/A – new project.
	Develop a tool for forecasting air travel emissions based on travel plans and historic data.	Business Support	DCE, Organisational Services	Jan 2024	Aug 2024	N/A – new project.
	Investigate options for incorporating air travel emissions forecasts into FMIS (Financial Management Information System).	Business Support	DCE, Organisational Services	Jan 2024	Aug 2024	N/A – new project.
	Incorporate travel categories framework into travel booking form and travel plans.	Business Support	DCE, Organisational Services	Sept 2024	Mar 2025	N/A – new project.
	Develop guidance that will help staff determine when and how to travel.	Business Support	DCE, Organisational Services	Sept 2024	Dec 2025	Project carried over from 2021/22 emissions reduction plan.



Improve knowledge of climate change	Develop an internal education programme around office practices with the intention of rolling it out in the second half of 2023	Business Support	DCE, Organisational Services	Jan 2023	Jun 2023	Complete
	Launch mandatory climate change training for all staff (including future staff through the induction process).	People	DCE, Organisational Services	Sept 2023	Dec 2023	In progress
Reduce waste emissions	Conduct a waste audit to inform what priority reduction areas should be	Business Support	DCE, Organisational Services	Jan 2023	Mar 2023	Complete
	Develop a plan to reduce waste-based emissions on the results of the waste audit	Business Support	DCE, Organisational Services	Apr 2023	Jun 2023	Complete
	Implement the Waste Minimisation Plan for Te Arawhiti June 2023.	Business Support	DCE, Organisational Services	Jul 2023	Dec 2024	In progress

## Progress on emissions reduction

Our first emissions reduction plan, published in our 2022 CNGP report, extended from January 2023 to June 2023. This plan intended to improve our understanding of our travel and waste emissions to inform future emissions reduction initiatives. We completed six out of the seven initiatives from our first emissions reduction plan. Based on our deeper understanding of our emissions sources, we have developed a second emissions reduction plan which will extend from July 2023 to December 2025. The uncompleted initiative from our first emissions reduction plan has been carried over into our revised emissions reduction plan.

The initiatives under our revised emissions reduction plan will continue to focus on travel, waste, and general behavioural change. With the improvements to our waste data collection, waste to landfill is no longer a key emissions source. We have retained the waste reduction initiatives we committed to in our previous CNGP report but will not be introducing any new initiatives in this space.

## Reducing air travel emissions

### Air travel

Since our previous financial year, our domestic air travel emissions have decreased by 10.3% (from 176.8 tCO<sub>2</sub>e to 158.5 tCO<sub>2</sub>e). The decrease in our total emissions is due to improved data analysis of our air travel. We are using more detailed supplier data which allows us to report by aircraft. The reduction is largely statistical as a result from using more accurate data than previous years.

Air travel is our largest emissions source, but more work needs to be done to determine the extent of reduction possible. At this stage, our organisation is actively engaged in an exploration of options to reduce air travel. Much of our travel is engaging with Treaty partners. Kanohi-ki-te-kanohi is a principle deeply rooted in our organisation's values, emphasising face-to-face interaction for Māori-Crown engagement. We are keenly aware that our relationships with whānau, hapū, and iwi are paramount to the successful completion of our mahi. Consequently, we approach this endeavour with great care, recognising the delicate balance between reducing air travel and preserving these critical relationships.



In August 2023, we introduced a new travel form. This new form acknowledges our commitment to operating sustainably and minimising our environmental footprint. It encourages staff to:

- take direct flights where possible;
- book low emission vehicles; and
- travel economy class for all flights with a duration of 10 hours or less.

Our travel form also records the purpose for travel. The recorded purposes will be analysed and form the foundation of a framework for categorising travel purposes (e.g. demand-driven by Ministers, contracted staff commuting, discretionary staff commuting, staff development or engagement with Treaty partners). Once we have a deep understanding of why we are travelling, we will be in a better position to determine where reductions are possible. We will also incorporate travel categories into our travel form as this information will continue to be important for those managing travel and emissions reductions.

## Other travel

In December 2022, the People Governance Group (PGG) and our Executive Leadership Team approved a WFH policy. We reviewed this policy in quarter three of FY 2022/23. We endorsed the policy but recommended that the introduction of the policy include a statement on the emissions reduction benefits of WFH. The PGG approved these changes at their hui on 19 April 2023.

In April 2023, we explored various scenarios to assess potential emissions benefits of establishing a regional office. We have made the decision not to proceed with the establishment of a regional office. While we recognise the potential advantages of regional offices, our assessments led us to the conclusion that, in this specific case, such an establishment could result in an increase in emissions.

In quarter three of FY 2022/23, Te Tāhū o te Ture reviewed our list of preferred accommodation partners. They sought information from accommodation partners which included questions on carbon reporting, sustainability accreditations and emissions reduction targets. They received a variety of responses to the questions, but with no industry minimum standards it is difficult to compare options. The questions were asked for internal reference so that Te Tāhū o te Ture can track/measure how things are changing over time and to signal to the market that this is important to the government so providers can start planning. Given that the emissions factors for accommodation are fixed, we have decided not to investigate this any further.

## Reducing waste emissions

Since our base year, our waste to landfill emissions have decreased by 35.2%. This is likely due to the increase in Te Arawhiti kaimahi (staff) working from home.

In February 2023, we conducted our first waste audit. Organic Wealth completed a waste audit for a three-day period from 21 February to 23 February. This included an audit of the general waste, recycling, and organics waste at Te Arawhiti. The waste audit gave us a clear overview of our problem areas and what we should be doing to minimise waste. Sixty-two and a half percent of the waste put in the general waste bags could be diverted to recycling or organics waste. Eleven percent of our recycling waste was contaminated and 2% of our organics waste was contaminated.

In May 2023, we developed a waste minimisation plan, based on our waste audit and feedback from kaimahi. This plan includes initiatives to increase our waste to landfill diversion, reduce our contamination and reducing waste generation. We will complete these initiatives between June 2023 and December 2024. To date, under our waste minimisation plan, we have re-designed the bin layout for the office which include purchasing new colour-coordinated bins to assist the diversion of recycling and organics waste. We have also re-designed bin signage to guide where and how to dispose of different types of waste to reduce contamination.



## Behaviour change

Te Arawhiti has designed an introductory climate change training to improve awareness of climate change and emissions sources within our organisation to promote behavioural change. In April 2022, the CNGP team engaged NZ Association for Environmental Education to draft the content for the training and Inspire Group to design the training. The training was introduced to kaimahi in November 2023. In December 2023 we intend to include this training in the induction material for future staff.

## Integration within our organisation's business strategy and annual plans

Our CNGP mahi has been integrated into our annual reporting and budgeting estimates. We also provide quarterly reporting to our executive leadership team. During these reports, we provide transparent and detailed updates on each initiative in our emissions reduction plan and air travel activities. This includes information on which teams are traveling the most, the specific locations we are visiting, and the total emissions resulting from our travel. By comparing this data against the previous financial year, we can track our progress and identify areas where further improvements can be made.



# Appendix 1

proof of verification for FY 2022/23

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# INDEPENDENT AUDIT OPINION

## Toitū carbon programme certification

### TO THE INTENDED USERS

**Organisation subject to audit:** The Office for Maori Crown Relations - Te Arawhiti

**Toitū Carbon Programme:** Toitū carbonreduce

ISO 14064-1:2018

ISO 14064-3:2019

Toitū Programme Technical Requirements 3.1

**Audit Criteria:** Audit & Certification Technical requirements 3.0

Carbon Neutral Government Programme: A guide to measuring and reporting greenhouse gas emissions

Certification Mark Guide v 3.0

**Responsible Party:** The Office for Maori Crown Relations - Te Arawhiti

**Intended users:** Te Arawhiti Executive Leadership team and internal staff, Ministry for the Environment

**Registered address:** Level 3, The Justice Centre, 19 Aitken Street, SX10111, Wellington, 6011, New Zealand

**Inventory period:** 01/07/2022 - 30/06/2023

**Inventory report:** IMR\_2223\_Te Arawhiti\_CR\_Org.pdf

We have reviewed the greenhouse gas emissions inventory report ("the inventory report") for the above named Responsible Party for the stated inventory period.

### RESPONSIBLE PARTY'S RESPONSIBILITIES

The Management of the Responsible Party is responsible for the preparation of the GHG statement in accordance with ISO 14064-1:2018 and the requirements of the stated Toitū carbon programme. This responsibility includes the design, implementation and maintenance of internal controls relevant to the preparation of a GHG statement that is free from material misstatement.

### VERIFIERS' RESPONSIBILITIES

Our responsibility as verifiers is to express a verification opinion to the agreed level of assurance on the GHG statement, based on the evidence we have obtained and in accordance with the audit criteria. We conducted our verification engagement as agreed in the audit letter, which define the scope, objectives, criteria and level of assurance of the verification.

The International Standard ISO 14064-3:2019 requires that we comply with ethical requirements and plan and perform the verification to obtain the agreed level of assurance that the GHG emissions, removals and storage in the GHG statement are free from material misstatement.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the ISO 14064-3:2019 Standards will always detect a material misstatement when it exists. The procedures performed on a limited level of assurance vary in nature and timing from, and are less in extent compared to reasonable assurance, which is a high level of assurance. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers, taken on the basis of the information we audited.

GHG quantification is subject to inherent uncertainty because of incomplete scientific knowledge used to determine emissions factors and the values needed to combine emissions of different gases.



## BASIS OF VERIFICATION OPINION

Our responsibility is to express an assurance opinion on the GHG statement based on the evidence we have obtained. We conducted our assurance engagement as agreed in the Contract which defines the scope, objectives, criteria and level of assurance of the verification.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## VERIFICATION

We have undertaken a verification engagement relating to the Greenhouse Gas Emissions Inventory Report (the 'Inventory Report')/Emissions Inventory and Management Report of the organisation listed at the top of this statement and described in the emissions inventory report for the period stated above.

The Inventory Report provides information about the greenhouse gas emissions of the organisation for the defined measurement period and is based on historical information. This information is stated in accordance with the requirements of International Standard ISO 14064-1 Greenhouse gases – Part 1: Specification with guidance at the organisation level for quantification and reporting of greenhouse gas emissions and removals ('ISO 14064-1:2018') and the requirements of the stated Enviro-Mark Solutions Limited (trading as Toitū Envirocare) programme.

## VERIFICATION STRATEGY

Our verification strategy used a combined data and controls testing approach. Evidence-gathering procedures included but were not limited to:

- activities to inspect the completeness of the inventory;
- interviews of site personnel to confirm operational behaviour and standard operating procedures;
- examination of air travel records to confirm accuracy of source data into calculations;
- detailed sense checking of wastewater emissions.

The data examined during the verification were historical in nature.

## QUALIFICATIONS TO VERIFICATION OPINION

The following qualifications have been raised in relation to the verification opinion: Unmodified

## VERIFICATION LEVEL OF ASSURANCE

	tCO <sub>2</sub> e	Level of Assurance
Category 1	0.00	Reasonable
Category 2	5.07	Reasonable
Category 3 (mandatory)	179.61	Reasonable
Category 3 (additional)	17.03	Reasonable
Category 4 (mandatory)	1.48	Reasonable
Category 4 (additional)	11.14	Reasonable
<b>Total inventory</b>	<b>214.32</b>	

## RESPONSIBLE PARTY'S GREENHOUSE GAS ASSERTION (CERTIFICATION CLAIM)

Toitū carbonreduce organisation certified: The Office for Maori Crown Relations - Te Arawhiti. Toitū carbonreduce certified means measuring emissions to ISO 14064-1:2018 and Toitū requirements; and managing and reducing against Toitū requirements.

## VERIFICATION CONCLUSION



We have obtained all the information and explanations we have required. In our opinion, the emissions, removals and storage defined in the inventory report, in all material respects:

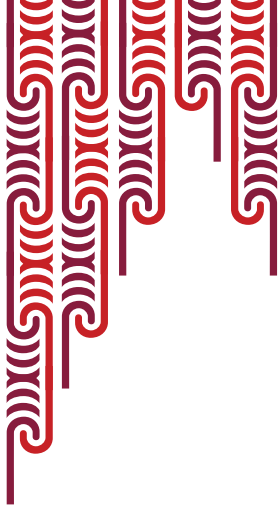
- comply with ISO 14064-1:2018 and the requirements of the stated Toitū Envirocare Toitū carbon programme; and
- provide a true and fair view of the emissions inventory of the Responsible Party for the stated inventory period.

## OTHER INFORMATION

The responsible party is responsible for the provision of Other Information to meet Programme requirements. The Other Information may include emissions management and reduction plan and purchase of carbon credits, but does not include the information we verified, and our auditor's opinion thereon.

Our opinion on the information we verified does not cover the Other Information and we do not express any form of audit opinion or assurance conclusion thereon. Our responsibility is to read and review the Other Information and consider it in terms of the programme requirements. In doing so, we consider whether the Other Information is materially inconsistent with the information we verified or our knowledge obtained during the verification.

Verified by:		Authorised by:	
Name:	Sanket Doshi	Name:	Ana Tatana
Position:	Verifier, Toitū Envirocare	Position:	Certifier, Toitū Envirocare
Signature:		Signature:	
Date verification audit:	29 August 2023	Date:	30 October 2023
Date opinion expressed:	19 September 2023		



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