

GREENHOUSE GAS INVENTORY 2022 REPORTING YEAR

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Prepared by: Divya Sharma, Climate Officer (Office of Sustainability) Josh Huizinga, CEM, Energy Manager (Utilities & Energy Management, Facilities Management & Ancillary Services)

Executive Summary

Scope

- Reporting period: January 1 December 31, 2022
- Consolidation approach: operational control
- **Operational boundary:** Scope 1, Scope 2 and select Scope 3 emissions; select carbon sequestration; carbon offsets
- **Protocol:** WBCSD/WRI <u>Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard</u> (2004)

Key Results

- Gross emissions in 2022 were 48,213 tonnes of CO₂-equivalent (tCO₂e). This is a decrease of 19% (10,996 tCO₂e) from the 2015 base year and an increase of 15% (6,116 tCO₂e) from 2021. Most emissions were Scope 1 (71%), particularly natural gas consumption (63%). An additional 375 tCO₂e was generated from biogenic (biodiesel and renewable natural gas) sources.
- Net emissions in 2022 were 44,659 tCO₂e. Net carbon sequestration in the forests at the Gault Nature Reserve and Morgan Arboretum is equal to 2,629 tCO₂e/year (6% total emissions). As of 2022, carbon offsets purchased via the McGill-Bayano Reforestation Project account for 925 tCO₂e sequestered yearly until 2040 (2% total emissions).
- The COVID-19 pandemic continued to account for significant Scope 3 decreases in 2022 with respect to 2019. Emissions from university-related air travel and commuting were 4,778 tCO₂e (59%) and 2,523 tCO₂e (35%) lower than 2019 levels (pre-pandemic), respectively, due to pandemic-related travel restrictions and work-from-home orders from January to May 2022 and the interim flexible work arrangement beginning in May 2022.
- Scope 1 energy emissions increased in 2022. Natural gas consumption (Scope 1) rose by 1,809 tCO₂e (6%) from 2021 levels, largely due to colder weather. Emissions from increased ventilation rates throughout 2022 to combat the transmission of COVID-19 were counteracted by emission reductions from recently implemented heat recovery projects.
- Energy-intensity-based key performance indicators for 2021–2022 have improved since 2015. McGill's emissions from stationary combustion sources were 0.93 tCO₂e/full-time-equivalent student, 0.038 tCO₂e/m² of gross area, and 17.09 tCO₂e/\$\$\$ endowed, all of which have decreased since 2015.

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1. Scope of the Inventory

A. Description of the Organization

McGill University, located in Montreal, Quebec, offers over 300 academic programs in 11 faculties and schools. Over 33,000 full-time-equivalent students were enrolled in FY2022, and the University employed more than 13,000 part- and full-time faculty and staff. As of April 30, 2022, the University's endowment was \$1.8 billion¹ and its budget \$1.56 billion.²

McGill owns and operates over 200 buildings on three main campuses: Downtown Campus in Montreal, Macdonald Campus in Sainte-Anne-de-Bellevue, and the Gault Nature Reserve in Mont-Saint-Hilaire. The University also owns and operates the Bellairs Research Institute in Barbados, the McGill Arctic Research Station, and the McGill Sub-Arctic Research Station.

B. Reporting Period

This report details McGill's greenhouse gas inventory for calendar year 2022.

C. Organizational Boundary

This inventory follows the GHG Protocol's operational control consolidation approach.

We include, within Scope 3, emissions from energy consumption in some buildings over which we do not have operational control. We also include data for several small research stations and facilities whose emissions are relatively immaterial compared to those of our main campus. See Detailed Appendix.

D. Operational Boundary

This inventory includes:

All Scope 1 emissions within the organizational boundaries defined above, except process gases generated by chemicals used for, and by-products generated by, research experiments. See Detailed Appendix.

All Scope 2 emissions within the defined organizational boundaries.

Scope 3 emissions believed to have significant greenhouse gas impacts, that are considered most relevant to the University's mission, and for which data are accessible, namely from:

- Electricity and natural gas consumption for select buildings over which we do not have operational control
- Student, faculty, and staff commuting
- Directly financed, University-related air travel
- University sports team travel
- The Macdonald Campus shuttle bus
- Water supply and treatment

¹ https://www.mcgill.ca/investments/files/investments/endowment_report_v10_final_0.pdf, p. 5 (market value)

² https://www.mcgill.ca/vpadmin/files/vpadmin/2021-2022_-_english_audited_financial_statements_final_1.pdf, p. 3

• Power transmission and distribution losses between production sites and McGill facilities.

The following emissions are reported separately as per best practice:

- Emissions from refrigerants not covered by the Kyoto Protocol
- Emissions avoided through waste management and diversion (recycling and composting)
- Emissions from biodiesel in the Macdonald Campus shuttle bus and renewable natural gas purchased to offset a portion of natural gas consumption (biogenic emissions)
- Carbon sequestration from the Gault Nature Reserve and Morgan Arboretum
- Carbon offsets purchased via the McGill-Bayano Reforestation Project.

E. Base Year & Recalculation Policy

Our base year for comparison is 2015. We will recalculate base year emissions should structural changes at the University, changes in calculation methodologies or emissions factors, or significant errors result in a cumulative difference to gross emissions of 10% or more.

F. Method

We invite readers to refer to the Detailed Appendix for methods including data sources, emissions factors, key assumptions, and equations.

2. Results

A. Greenhouse Gas Emissions

Gross emissions in 2022 were 48,213 tCO₂e. An additional 375 tCO₂e was generated from biogenic sources (biodiesel and renewable natural gas). Figure 1 presents the breakdown of emissions by certain key activities.

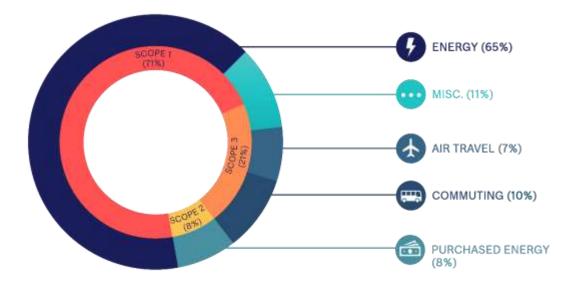


Figure 1. Emissions Breakdown by Key Activity

Table 1 presents 2022 emissions by greenhouse gas. Table 2 details 2022 emissions by scope and activity.

Table 1. Emissions Breakdown by Greenhouse Gas

Greenhouse Gas	Emissions (tGHG)	Emissions (tCO ₂ e)
Carbon dioxide (CO ₂)	45,433	45,433
Methane (CH₄)	24	679
Nitrous oxide (N ₂ O)	1.4	377
Refrigerant R134a	1.0	1,519
Refrigerant R125	0.04	132
Refrigerant R32	0.03	26
Sulphur hexafluoride (SF ₆)	0.002	47
Total	N/A	48,213

Note: When emission factors were only available in units of CO_2e , emissions were wholly attributed to CO_2 in the tGHG column

Table 2. 2022 Greenhouse Gas Inventory

CATEGORY	ACTIVITY	ACTIVITY LEVEL	UNIT	EMISSIONS (tCO2e)	% TOTAL	
Scope 1 (direct emissions)		,			
Stationary combustion	Natural gas	15,768,025	m³	30,536	63.3%	
	Propane	0	L	0	0.0%	
	Heating oil	292,120	L	799	1.7%	
	Diesel	59,607	L	165	0.3%	
McGill-owned vehicle	Diesel vehicles	78,761	L	219	0.5%	
fleet	Gasoline vehicles	58,060	L	138	0.3%	
	Propane vehicles	0	L	0	0.0%	
Refrigerants & chemicals	Refrigerants	1,062	kg	1,677	3.5%	
	Insulating gas	2	kg	47	0.1%	
Agriculture	Livestock	5,565	heads	702	1.5%	
	Fertilizers	64,430	kg	82	0.2%	
Subtotal				34,364	71.3%	
Scope 2 (indirect energy e	emissions)					
Purchased energy	Electricity	178,847,580	kWh	250	0.5%	
	Steam	364,805	m³	706	1.5%	
	Hot water	1,380,479	m³	2,673	5.5%	
	Chilled water	239,797	kWh	0	0.0%	
Subtotal	Subtotal					
Scope 3 (indirect emission	ns)					
Stationary combustion	Natural gas	755,078	m³	1,462	3.0%	
	Electricity	17,456,476	kWh	23	0.0%	

CATEGORY	ACTIVITY	ACTIVITY LEVEL	UNIT	EMISSIONS (tCO2e)	% TOTAL	
Commuting	Faculty, staff, students	N/A	pass-km	4,649	9.6%	
Third-party fleet	Macdonald shuttle	90,087	L	267	0.6%	
Air travel	Directly financed air travel	34,199,955	pass-km	3,317	6.9%	
Sports team travel	Air	593,832	pass-km	47	0.1%	
	Bus	39,341	vehicle- km	34	0.1%	
	Public transit	0	pass-km	0	0.0%	
	Taxi + car	3,900	km	1	0.0%	
Water	Supply	1,862,713	m³	137	0.3%	
	Treatment	1,129,156	m³	261	0.5%	
Energy losses	ergy losses Transmission & distribution		kWh	21	0.0%	
Subtotal	10,219	21.2%				
Total Gross Emissions	Total Gross Emissions					

NON-INVENTORY CATEGORY	ACTIVITY	ACTIVITY LEVEL	UNIT	EMISSIONS (tCO2e)
Avoided emissions from	Solid waste - recycling	808	tonnes	-2,674
waste management	Solid waste - composting	282	tonnes	-133
Total				-2,807
Refrigerants governed by Montreal Protocol	Refrigerants (e.g., R22)	189	kg	269
Total				319
Biogenic emissions	Macdonald shuttle, biodiesel	11,368	L	28
	Renewable natural gas	183,456	m³	346
Total				375

B. Gross vs. Net Emissions

Figure 2 compares gross and net emissions without biogenic emissions.

Net carbon sequestration at the Gault Nature Reserve and Morgan Arboretum is estimated at 2,629 tCO $_2e/year.^3$

As part of the McGill-Bayano Reforestation project in Panama,⁴ 16,500 trees were planted in 2022, and 28,000 trees were planted in 2020 and 2021. The *ex-ante* estimate of carbon sequestered by the first

³ Boushey, I. 2019. "Evaluation of Aboveground Forest Carbon Sequestration for Climate Change Mitigation Targets: A Case Study on McGill University Properties".

⁴ https://www.mcgill.ca/sustainability/commitments/carbon-neutrality/mcgill-bayano-reforestation

25,000 trees is 9,953 tCO₂e over 25 years including estimated mortality.⁵ As of 2022, we account for 925 tCO₂e of carbon offsets per year until 2040, our target year for carbon neutrality.

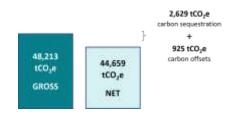


Figure 2. 2022 Gross vs. Net Emissions

C. Description of Changes in Emissions since 2021

2022 emissions continue to be anomalous given COVID-19-pandemic-related restrictions from Jan–May 2022. The main changes in 2022 emissions are the following:

- Scope 3 directly financed (University-related) air travel emissions rose by 765% (2,933 tCO2e) from 2021 levels and fell by 4,778 tCO₂e (59%) from 2019 levels (pre-pandemic), due to pandemic-related travel restrictions and work-from-home orders from Jan–May 2022. Scope 3 commuting emissions increased by 1,445 tCO₂e (45%) in 2022 compared to 2021 levels and dropped by 2,523 tCO₂e (35%) from 2019 levels, due to work-from-home orders from Jan–May 2022 and the interim flexible work arrangement allowing for part-time remote work as of May 2022.
- Scope 1 natural gas consumption emissions rose by 6% (1,809 tCO₂e) from 2021 levels, as weather was colder on average in 2022 than in 2021, with 7% more heating degree days. Increased ventilation rates throughout 2022 to combat the transmission of COVID-19 resulted in an estimated increase in natural gas consumption of 500 to 1,500 tCO₂e. However, overall effects of increased ventilation were counteracted by recently implemented heat recovery projects.

D. Key Performance Indicators

Table 3 presents three key performance indicators (KPIs) that McGill reports to the Ministry of Education. Note that these include only building-related Scope 1 and 2 energy emissions.

	2015- 16	2016– 17	2017– 18	2018– 19	2019– 20	2020- 21	2021– 22	% Change (2020–21 to 2021–22)	% Change (2015–16 to 2021–22)
Emissions/student enrolment tCO ₂ e/FTE student	1.12	1.02	1.00	1.02	1.00	0.90	0.93	3.2%	-17.1%
Emissions/gross area tCO ₂ e/m ²	0.045	0.038	0.040	0.041	0.041	0.038	0.038	1.2%	-14.6%
Emissions/endowment tCO2e/\$M	24.96	22.18	23.79	20.51	21.78	16.16	17.09	5.8%	-31.5%

Table 3. 2015 vs. 2022 Emissions KPIs for McGill

⁵ Marchena, B., and Potvin, C. 2021. Bayano-McGill Carbon Offsetting Project Report 1.

E. Base Year vs. Current Emissions

We have achieved near continuous gross emission reductions since 2015, except in 2019. Figure 3 presents the annual gross and net emissions for 1990 and 2015–2022, as well as future targets. See the Detailed Appendix for differences in emissions per activity between 2015 and 2022.

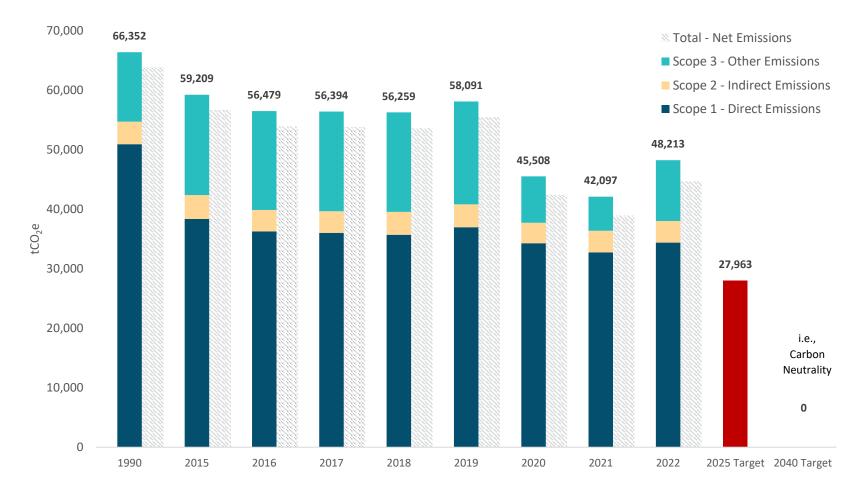


Figure 3. Emissions from 1990 to Present, and Intermediate and Long-Term Reduction Targets

Note: Net emissions account for carbon sequestration on forested McGill properties, including the Gault Nature Reserve and Morgan Arboretum, and carbon offsets purchased via the McGill-Bayano Reforestation Project

Detailed Appendix

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Detailed List of Activities Included in the Inventory

The inventory was compiled following guidance of the World Business Council for Sustainable Development (WBCSD) and World Resources Institute's (WRI) <u>Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard</u> (2004), using the location-based Scope 2 methodology detailed within the <u>GHG Protocol Scope 2 Guidance: An amendment to the GHG Protocol Corporate Standard</u>.

It follows the GHG Protocol's operational control consolidation approach, under which McGill is required to account for 100% of the emissions from operations, facilities, and sources over which it has operational control.

Activity	Scope	Fuel or Gas	Exclusions	Rationale for Exclusions
On-site stationary combustion – large boilers	1	Natural gas, heating oil	None	N/A
On-site stationary combustion – small boilers	1	Natural gas, heating oil, propane	None	N/A
On-site stationary combustion – emergency power generators	1	Diesel, natural gas	Small research stations	No data available and emissions deemed minimal
Uncontrolled leaks of refrigerants	1	Various refrigerants	 Stand-alone systems from some buildings A/C window units Refrigerants not covered by Kyoto Protocol 	 Data unavailable No inventory of A/C window units Reported separately
Uncontrolled leaks of electrical insulating gas	1	SF ₆	None	N/A
On-site combustion – mobile equipment (grounds & landscaping)	1	Diesel	None	N/A
McGill-owned fleet of vehicles	1	Gasoline, diesel	None	N/A
Fertilizers	1	N/A	None	N/A
Livestock	1	N/A	None	N/A
Purchased electricity	2	Electricity	Small research stations	No data available and emissions deemed minimal
Purchased steam	2	Steam	None	N/A
Purchased hot and chilled water	2	Water	None	N/A
Directly financed air travel	3	N/A	None	N/A

Commuting	3	N/A	Commute to and from smaller campuses and research stations	No data available and emissions deemed minimal
Sport teams travel	3	N/A	Varsity teams only; clubs are not included	Emissions deemed minimal
Water supply & treatment	3	N/A	None	N/A
Macdonald Shuttle	3	Diesel, biodiesel	None	N/A
Power distribution losses	3	Electricity	Small research stations	No data available and emissions deemed minimal

List of Activities Reported Separately

Activity	Rationale for Separate Reporting	Exclusions	Rationale for Exclusions
Solid waste (domestic waste, hazardous waste, and construction waste)	This inventory reports GHG emissions avoided through McGill's waste management.	Waste from small research stations; hazardous and construction waste	No data available; hazardous and construction waste not currently part of reduction and diversion strategy
Refrigerants not regulated by the Kyoto Protocol	As per the GHG Protocol's "Corporate Accounting and Reporting Standard"	 1) Standalone systems from some buildings 2) A/C window units 	 Data unavailable No inventory of campus A/C units
Emissions data for biologically sourced fuels (e.g., from burning biomass/biofuels)	As per the GHG Protocol's "Corporate Accounting and Reporting Standard"	N/A	N/A
Carbon sequestration from the Morgan Arboretum & Gault Nature Reserve	As per the GHG Protocol's "Corporate Accounting and Reporting Standard"	Molson Reserve, Penfield property, Macdonald Farm	Initial research focused on the Arboretum and Gault Nature Reserve
Carbon offsets purchased from McGill-Bayano Reforestation Project	As per the GHG Protocol's "Corporate Accounting and Reporting Standard"	N/A	N/A

List of Activities Excluded from the Inventory

Activity	Rationale for Exclusion from Inventory Reporting
Research experiments	 Incomplete data re: types and amounts of chemicals purchased Calculating and/or monitoring types and amounts of experiment products and by-products is currently unfeasible Emissions deemed minimal with respect to total
Research animals	 institutional Scope 1 and Scope 2 emissions 1) Data on types of animals and headcount are classified and unavailable 2) Given the types of research animals, direct emissions are presumed negligible compared to already-quantified Scope 1 and 2 livestock emissions
Directly financed travel other than air travel (e.g., train, bus, car rentals, and taxis, and trips by personal vehicle)	Information currently unavailable; working to obtain and/or model
Refrigerants, commuting, waste, water supply & water treatment for Gault Nature Reserve and the Bellairs Research Institute	Amounts are negligible and data are not readily available; working to obtain and/or model
Data for smaller offsite research stations	Information unavailable and/or hard to collect; energy for larger research stations has been included, such as Bellairs
Carbon sequestration rate from the Macdonald Farm, Molson Reserve, and Penfield Property	No data. Research conducted to date focused on our largest forested properties. Sequestration rate and potential for these lands may be estimated or investigated in the future.

Additional Buildings Included in Scope 3 Emissions

McGill goes beyond best practice by including in our Scope 3 emissions energy consumption from certain buildings over which we do not have operational control. We have also estimated data for a few smaller research stations and facilities whose emissions are relatively immaterial compared to our main campus emissions. These include the McGill Sub-Arctic Research Station (M-SARS) and energy consumption from the CLUMEQ super-computer shared with the École de technologie supérieure (ETS). We have included rented space at 1010 Sherbrooke and 550 Sherbrooke, the Dentistry Clinic at 2001 McGill College, Campus Outaouais, and other smaller office areas, as well as several cottages and small residences rented out to non-students at the Macdonald and Downtown campuses. We include energy consumption and resulting emissions for some shared buildings where we perceive full operational control. McGill's past and future inventories have been updated to reflect these same scoping and methodological decisions. For all owned or leased buildings with operational control, we have included relevant emissions as Scope 1 and 2.

Unique cases:

- Buildings that were never or are no longer under McGill ownership or control are excluded from the inventory. Examples include hospitals affiliated with McGill research or researchers, but that we do not own or have operational control over, such as the MUHC-GLEN, Douglas Hospital, Jewish General Hospital, Montreal General Hospital, and the Presbyterian College.
- Buildings owned by McGill with emphyteutic leases (i.e., over which McGill does not have operational control) are excluded from the inventory. These include McCord Museum, University 3605 3621 and the Moxley Building.
- Buildings co-owned or jointly managed with other organizations:
 - The Neuro: McGill owns the building and shares administration with the MUHC. We perceive operational control due to our current responsibility for the operations, maintenance, and upgrades to the building's HVAC systems. All energy consumption is therefore categorized Scope 1 or 2 as relevant.
 - Stewart Athletic Complex: McGill co-owns the building with John Abbott College. We perceive operational control since we are responsible for the operation and maintenance of the energy systems, so energy consumption is categorized as Scope 1 or 2 as relevant.
- Buildings where McGill is a lessee without operational control: In these instances, we cannot
 modify the building or energy systems and are not responsible for their operation or maintenance.
 We have included the relevant energy emissions as Scope 3 in our inventory. The buildings are:
 Aima Inc., Cote de Neiges 5858, 4920 de Maisonneuve West, the ETS-CLUMEQ computer, McGill
 College 2001, Le James @ 3544 ave du Parc, Peel 1555, Sherbrooke 550, Sherbrooke 1010,
 Sherbrooke 1980, UQAM Pavillion des Sciences, Leo Pariseau 300, 3501 Peel, 5100 de
 Maisonneuve West, Campus1 MTL, and Campus Outaouais.
- **Buildings where McGill is a lessee with operational control** are included in the inventory, and we have categorized energy consumption as Scope 1 or 2 as relevant. This includes Parc Avenue 3575.

2015 vs 2022 Greenhouse Gas Inventory

Our base year for comparison is 2015, as: (1) the 2015 inventory was the first to comply with the GHG Protocol; (2) relatively complete datasets were available for all material emission sources; and (3) the inventory was audited by McGill's internal audit team.

CATEGORY	ACTIVITY	2015 (tCO2e)	2022 (tCO2e)	Change (tCO₂e)	CHANGE (%)
Scope 1 (direct emissions)					
Stationary combustion	Natural gas	34,334	30,536	-3,798	-11%
	Propane	26	0	-26	-100%
	Heating oil	1,184	799	-385	-33%
	Diesel	98	165	67	68%
McGill-owned fleet of vehicles	Diesel vehicles	414	219	-196	-47%
	Gasoline vehicles	207	138	-69	-33%
	Propane vehicles	9	0	-9	-100%
Refrigerants & chemicals	Refrigerants	1,436	1,677	241	17%
	Insulating gas	47	47	0	0%
Agriculture	Livestock	520	702	182	35%
	Fertilizers	73	82	9	13%
All Scope 1		38,348	34,364	-3,984	-10%
Scope 2 (indirect energy emissions)					
Purchased energy	Electricity	261	250	-11	-4%
	Steam	952	706	-245	-26%
	Hot water	2,787	2,673	-114	-4%
	Chilled water	0.2	0	0	67%
All Scope 2		4,000	3,630	-370	-9%
Scope 3 (indirect emissions)					
Stationary combustion	Natural gas	1,000	1,462	463	46%
	Electricity	14	23	8	60%
Commuting (faculty, staff, and students)	· · · · ·	6,705	4,649	-2,056	-2056
Third-party fleet	Macdonald shuttle	176	267	91	52%
Air travel	Directly financed air travel	8,223	3,317	-4,906	-60%

McGill University 2022 Greenhouse Gas Inventory – Detailed Appendix

Sports team travel	Air	153	47	-106	-69%
	Bus	78	34	-44	-56%
	Public transit	2	0	-2	-100%
	Taxi + car	0.002	1	1	32258%
Water	Supply	167	137	-30	-18%
	Treatment	322	261	-62	-19%
Energy losses	Transmission &	20	21	1	7%
	distribution				
All Scope 3		16,861	10,219	-6,642	-39%
Total Emissions		59,209	48,213	-10,996	-19%

NON-INVENTORY CATEGORY	ACTIVITY	2015 (tCO₂e)	2022 (tCO ₂ e)	Change (tCO ₂ e)	CHANGE (%)
	Solid waste - recycling	-1,006	-2,674	-1,668	+166%
Avoided emissions from waste management	Solid waste - composting	-114	-133	-19	+17%
	Total	-1,120	-2,807	-1,687	+151%
Refrigerants governed by Montreal Protocol	Refrigerants (e.g., R22)	242	269	+27	+11%
Biogenic emissions	Macdonald shuttle, biodiesel	-	28	+28	-
	Renewable natural gas	-	346	+346	-

Calculation Methodology

Data Sources and Calculation Methods

Abbreviations:

- FAMIS: McGill University's Facilities Management and Space System
- **MDDELCC:** Ministère du Développement durable, de l'Environnement et de la Lutte contre les changements climatiques du Québec
- ECCC: Environment and Climate Change Canada
- NRCan: Natural Resources Canada
- UK BEIS: United Kingdom Department for Business, Energy and Industrial Strategy
- US EPA: United States Environmental Protection Agency

100-year Global Warming Potentials were sourced from the IPCC's 6th Assessment Report released in August 2021.

Scope 1				
Activity	Data Source	Calculation Method	Emission Factor Source	
Generators, Downtown	Invoices collected by Facilities Accounting; financial database	Emission factor	MDDELCC	
Generators, Macdonald	Invoices collected by Facilities Accounting; financial database	Emission factor	MDDELCC	
Grounds, Downtown	Invoices collected by Facilities Accounting; financial database	Emission factor	ECCC	
Heating oil, Downtown	Invoices collected by Facilities Accounting; financial database	Emission factor	MDDELCC	
Heating oil, Macdonald	Invoices collected by Facilities Accounting; financial database	Emission factor	MDDELCC	
Natural gas, large boilers	Invoices collected by Utilities & Energy Management	Emission factor	ECCC	
Natural gas, small boilers	Invoices collected by Utilities & Energy Management	Emission factor	ECCC	
Renewable Natural Gas	Invoices collected by Utilities & Energy Management	Emission factor	MDDELCC	

Air travel, directly funded	Report from McGill's Travel Helpdesk based on	Emission factors	UK BEIS		
Activity	Data Source	Calculation Method	Emission Factor Source		
Scope 3					
Electricity, other SHHS buildings	Invoices compiled by Utilities & Energy Management	Emission factor	ECCC		
Electricity	Annual report to the Ministry of Higher Education compiled by Facilities Accounting & invoices from Hydro- Québec	Emission factor	ECCC, UNEP/DTU		
Activity	Data Source	Calculation Method	Emission Factor Source		
Scope 2					
Insulating gas	List of assets from FAMIS	Emission factor	MDDELCC, IPCC		
Refrigerants, Macdonald	List of assets from Macdonald Operations	Estimate of leak rate Emission factor method	MDDELCC, IPCC		
Refrigerants, Downtown	List of assets from Downtown Operations	Estimate of leak rate Emission factor method	MDDELCC, IPCC		
Livestock	Estimate of headcount and manure management by Farm Manager	Emission factor	ECCC		
Fertilizers, Macdonald, Lods, and Horticulture Centre	Volumes and types spread according to Chief Agronomy Technicians	Emission factor	US EPA		
Vehicles, Research	List of assets from Risk Management & Insurance unit	Emission factor	MDDELCC, ECCC, NRCan		
Vehicles, Downtown	Report from fleet management software from Parking and Transportation Services	Emission factor	MDDELCC, ECCC, NRCan		
Vehicles & Grounds, Macdonald	Report from Supervisor of Property and Maintenance based on vehicle logs	Emission factor	MDDELCC, ECCC, NRCan		
Purchased steam	Meter data read by Utilities & Energy Management & MUHC invoices	Estimate of production + generation efficiency Emission factor method	ECCC		

	reimbursement requests			
	to Financial services			
	2011 and 2020 McGill			
Commuting	Transportation Survey	Emission factors	STM, ECCC, US	
Commuting	reports (TRAM) and		EPA	
	2021 Sustainability Survey			
Solid waste:		Calculate reductions		
Domestic waste,	Report from service	from reference	US EPA Warm	
recycling & compost,	suppliers	scenario	Model	
Downtown		scenario		
Solid waste:	Estimates from the	Calculate reductions	US EPA Warm	
Composting,	Supervisor of Property	from reference	Model	
Macdonald	Maintenance	scenario	WOUEI	
Solid waste:	Depart from convice	Calculate reductions	US EPA Warm	
Domestic waste,	Report from service	from reference	Model	
recycling, Macdonald	suppliers	scenario	woder	
Macdonald Shuttle	Fuel reports from supplier	Emission factor	ECCC, US EPA	
Chart tooms troug	Athletics travel records	UK BEIS, ECC	UK BEIS, ECCC,	
Sport teams travel	Atmetics travel records	Emission factor	STM	
Water supply and	Water audits from Utilities	Emission factor	In-house (McGill)	
treatment	& Energy Management			

Emission Factors

Applied emission factors were either sourced from reputable third-party organizations, typically government reports, or developed in-house according to McGill's own systems or transit behaviour. Annual updates to third-party emissions factors were incorporated as necessary and available.

Fuel or Activity	Organization	Source
Air travel – short, medium, and long haul (average class)	UK BEIS	2022 Government GHG Conversion Factors for Company Reporting, Air Travel
Electricity (Québec)	ECCC	National Inventory Report 1990 – 2021: Greenhouse Gas Sources and Sinks in Canada. Part 3, Table A13-6
Electricity (Barbados)	UNEP/DTU	Analysis of Grid Emission Factors for the Electricity Sector in Caribbean Countries, Annex 4
Fertilizers (various)	US EPA	Emissions Factors & AP 42, Compilation of Air Pollutant Emission Factors, Ch. 14.1
Diesel – stationary combustion	MDDELCC	LRQ Q-2, r. 15, Table 1-3, Diesel
Diesel – mobile equipment, on- road	MDDELCC	LRQ Q-2, r. 15, Table 27-1, Diesel vehicle
Diesel – mobile equipment, off- road	ECCC	National Inventory Report 1990 – 2021: Greenhouse Gas Sources and Sinks in Canada, Part 2, Table A6.1-14

Gasoline – mobile equipment, on- road	MDDELCC	LRQ Q-2, r. 15, Table 27-1, Gasoline vehicle
Gasoline – mobile equipment, off- road	ECCC	National Inventory Report 1990 – 2021: Greenhouse Gas Sources and Sinks in Canada, Part 2, Table A6.1-14
Propane – mobile equipment	MDDELCC	LRQ Q-2, r. 15, Table 27-1, Propane vehicle
Heating oil	MDDELCC	LRQ Q-2, r. 15, Table 1-3, Light fuel oil, Institutional
Sulphur hexafluoride (SF ₆)	IPCC	Climate Change 2021: The Physical Science Basis, WGI Sixth Assessment Report. Table 7.SM.7. Page 7SM-24 to 7SM-29.
Livestock (various)	NRCan	National Inventory Report 1990 – 2021: Greenhouse Gas Sources and Sinks in Canada, Part 2, Tables A3.4-19–25 and A6.4-1–2. National Inventory Report 1990 - 2011, Annex 8, Table A8-25.
Natural gas – stationary combustion	ECCC	National Inventory Report 1990 – 2021: Greenhouse Gas Sources and Sinks in Canada, Part 2, Tables A6.1-1 and A6.1-3
Propane	MDDELCC	LRQ Q-2, r. 15, Table 1-3, Propane – All other uses
Refrigerants (various)	IPCC	Climate Change 2021: The Physical Science Basis, WGI Sixth Assessment Report. Table 7.SM.7. Page 7SM-24 to 7SM-29.
Diesel – coach bus	ECCC	National Inventory Report 1990 – 2021: Greenhouse Gas Sources and Sinks in Canada, Part 2, Table A6.1-14
Biodiesel – bus	US EPA	Emission Factors for GHG Inventories. EPA Centre for Corporate Climate Leadership. Table 2.
Diesel – bus	MDDELCC	LRQ Q-2, r. 15, Table 27-1, Diesel vehicle
Taxi	ECCC	National Inventory Report 1990 – 2021: Greenhouse Gas Sources and Sinks in Canada, Part 2, Table A6.1-14
Public transit	STM	Direct communication. Emission Factors for GHG Inventories. EPA
	US EPA	Centre for Corporate Climate Leadership. Table 10.
Water supply	McGill	Fall 2015 ENVR401 student project. Emission factors were calculated from information
Water treatment	McGill	collected from the City of Montreal, City of Sainte-Anne-de-Bellevue, and Montreal Wastewater Treatment Plant.

Key Assumptions

Complete, primary data were used whenever possible. For certain emissions sources, data were either unavailable or incomplete, and assumptions and modelling were necessary to conservatively estimate associated emissions.

Stationary Energy Consumption

- Electricity consumption data for major accounts span May–April (fiscal year as reported to the Ministère de l'Enseignement supérieur), rather than the calendar year. However, this has little impact on the inventory since electricity-related emissions are not significant given the low-carbon intensity of Quebec's electrical grid.
- For all buildings with missing energy data (typically smaller buildings or buildings where McGill is the lessee or lessor to a non-student individual), electricity consumption was estimated using an annual energy intensity factor (GJ/m²) for base load electricity, specific to the Commercial and Institutional sector in Québec (Natural Resources Canada).
- For all buildings with missing energy data, heating and hot water energy consumption was similarly estimated, using an annual energy intensity factor (GJ/m²) for space heating and domestic hot water in the same sector and location as noted above (Natural Resources Canada). In buildings where the energy source of heating was unknown, natural gas was assumed as a conservative measure. To convert annual energy intensity to fuel combustion, estimated average system efficiencies were applied per energy source (100% for electricity, 80% for natural gas and 75% for heating oil).
- Steam consumption data for the MNI/MNH (Neuro) building was obtained through steam meter data from 2022 MUHC invoices (steam is provided from the Royal Victoria Hospital boiler plant). Total steam consumption was converted into natural gas equivalent by assuming the same distribution efficiency (90%) and combustion efficiency (29 lb/m³) as for McGill's downtown steam distribution.
- Heating hot water and domestic hot water consumption for the MNI/MNH (Neuro) was
 obtained from meter readings for 2022 taken from invoices from the MUHC and converted into
 the natural gas equivalent assuming a distribution efficiency of 95% and combustion efficiency
 of 90%. Heating and domestic hot water is provided from the Royal Victoria Hospital boiler
 plant.
- Chilled water consumption from Second Investment (from whom we receive utilities for two buildings) was calculated using a coefficient of performance of 4.0 to determine the electricity consumption corresponding to monthly chilled water invoices for 2022.
- Hot water consumption from Second Investment was calculated using an overall efficiency of 90% to determine the volume of natural gas corresponding to monthly hot water invoices for 2022.
- Electricity and natural gas consumption for the Stewart Athletics Complex was estimated using total cost amount invoiced from John Abbott College in 2022 and assuming a \$0.0701/kWh electricity rate and \$0.398/m³ for natural gas.

• Heating-related natural gas consumption for the Stewart Athletics Complex was estimated based off actual natural gas consumption for 2022 and adjusted for McGill's portion of the consumption (14.3%).

Vehicle Fleet

- Fuel consumption data for vehicles and mobile equipment at Macdonald Campus was available per vehicle (for Farm and Facilities vehicles), while fuel consumption data for most vehicles and mobile equipment at the Downtown Campus was available aggregated by fuel type (gasoline vs. diesel) in ARI fleet management solution reports. ARI reports aggregate all non-diesel fuels (e.g., ethanol, methanol) into the gasoline total.
- Actual fuel consumption data for a couple vans and light duty vehicles as well as several specialized vehicles downtown—including ATVs, boats, snowmobiles, tractors, forklifts and seadoos—was not available from either of the above data sources. Fuel consumption for the van and light duty vehicles were estimated using average fuel efficiency values per fuel type sourced from the ARI report. Fuel consumption for each category of specialized vehicle was estimated using researched fuel efficiency and usage metrics specific to vehicle type.
- All vehicles and mobile equipment were categorized as either "on-road" (e.g., cars, pickup trucks, vans, SUVs, and maintenance vehicles) or "off-road" (e.g., tractors, ATVs, forklifts, boats, seadoos and small machinery) to allow the application of emission factors specific to off-road and on-road vehicles. All vehicles included in the ARI fuel reports were considered "on-road".

Process Gases

- The amount of refrigerant used and lost per system is not directly available. Refrigerant gas loss for various buildings and systems was estimated following the calculation of the total cooling capacity per system (in BTU/hour or tons of refrigeration) using LEED's methodology and the below assumptions and default values:
 - 2% leakage rate (LEED default value)
 - o 10 years equipment lifetime (LEED default value)
 - 10% end-of-life refrigerant loss (LEED default value)
 - Refrigerant charge of 5.0 lbm per ton of cooling
- Using the above data and methodology, the lifetime emissions of the system were calculated and divided by the expected equipment lifetime to estimate annual leakage.
- For refrigeration equipment where the refrigerant gas used was unknown, the most commonly used refrigerant was assumed (R-134a). If no cooling capacity data was available for a piece of equipment, it was not included.

Agriculture and Livestock

• Headcount data and manure management details (e.g., % liquid systems vs. % solid storage; dry lot vs. % pasture, range; and paddock vs. % other) were provided for the Macdonald farm per species of livestock.

- Fertilizer data were provided as quantity spread per fertilizer type for the Macdonald Farm, Lods Research Centre, and Horticultural Centre.
- The EPA's methodology¹ for calculating nitrous oxide emissions from commercial fertilizer was applied to calculate nitrogen content per fertilizer type and resulting emissions.

Commuting

- Jan–Feb 2022 travel was estimated using the Transportation Research at McGill (TRAM)² 2020 Transportation Survey of our community's mobility and commuting habits, adjusted for 2022 population numbers.
 - We assumed that Jan–Feb 2022 travel *modes* were equivalent to Jan–Feb 2020 travel modes, but Jan–Feb 2022 travel *frequency* was equivalent to Apr–Aug 2020 travel frequency, given pandemic lockdowns.
 - The 2020 TRAM survey estimated total driving-related GHG emissions based on the person's distance, travel frequency, and make and model of car multiplied by the corresponding expansion factor weighting based on the total McGill population.
 - Transit-related emissions were not calculated in the survey but added for the purposes of our inventory. The total distance traveled in kilometers by bus and rail for each observation and type of transit was multiplied by the corresponding expansion factor and emissions factor.
- Mar–Apr 2022 travel was estimated using the 2011 TRAM survey of our community's mobility and commuting habits (Winter semester) at 60% for staff to reflect COVID measures and adjusted for 2022 population numbers.
- May–Aug 2022 travel was estimated using the 2011 TRAM survey of our community's mobility and commuting habits (Summer semester) at 75% for staff to reflect COVID measures in May and Interim Flexible Work Arrangement as of end of May and adjusted for 2022 population numbers.
- Sep–Dec 2022 travel was estimated using responses to the 2021 Sustainability Survey adjusted for 2022 population numbers. Faculty, staff, and students were asked to estimate how many times per week on average they came to their respective campuses, how far they traveled, and by which usual modes of transport for the Fall 2021 semester.
- An emissions factor of 0 was assumed for travel by metro since emissions are negligible (nearzero) compared to our gross emissions.
- One-way travel (to campus only) was used to be consistent with past inventories based on the 2011 TRAM survey.

Air Travel

- Air travel data were sourced from McGill's expense reporting system, which does not currently request details related to flight origin (but rather only destination), route, multiple legs, or class of travel. The following assumptions were made to account for these gaps in data:
 - Flight class was "average" for all flights.
 - All flights were direct, unless otherwise stated.

¹ <u>https://www3.epa.gov/ttnchie1/ap42/ch14/final/c14s01.pdf</u>

² <u>https://tram.mcgill.ca/</u>

- All flights originated from Montreal's Pierre Elliot Trudeau airport (YUL) and returned to this airport unless otherwise stated.
- For "Destination City" entries with multiple destinations listed, flight route was in the order entered in the expense report.
- For "Destination City" entries that were stated as a whole country or province/state/region (e.g., "France" or "Florida") and not a specific city, either the capital city or the largest nearby city with an international airport was used, as appropriate.
- Unless stated in the "Destination City" information (e.g., JFK, LHR), airports were determined using the city in the "Destination City" entry and the "TravelMath – nearest major airport" function on https://www.travelmath.com/flights/. The closest international airport was selected as a default unless the closest international airport was a) >400km away or b) located in another country. In these cases, the closest regional airport may have been used.
- Some flights in the Canada dataset were labelled with a "Destination City" of Montreal (various spellings) or MTL. Per the note in the Minerva expense reporting system, which indicates that entries of "Destination City Montreal" and "Country Canada" are not travel, these entries were assumed to not be air travel.
- When flights had non-usable "Destination City" entries (e.g., "Various cities", "Aug 26"), in the absence of usable flight data, a median \$/mile was calculated from all usable data per dataset and applied to estimate the total distance (and haul category) for these rows.

Macdonald Shuttle

• Since 2019, the Macdonald shuttle bus runs on at least 20% biodiesel, except during the coldest winter months. The emission factor for 100% biodiesel (EPA) was applied to the biofuel share and the emission factor for diesel buses (ECCC) was applied to the remaining consumption.

Sports Team Travel

- Data include the team, origin, and destination of trips, travel mode, number of travelers (i.e., number of team members) or number of vehicles, and travel date. Total return distance was calculated using Google Maps.
- It was assumed that three people travel per taxi, that all athletes traveled to and from airports by taxi, and that this distance was on average 50 km. All taxis and personal vehicles were assumed equivalent to average gasoline cars (ECCC).

Water Supply and Treatment

 Annual water input data was available for approximately 54% of Downtown campus buildings and 61% of Macdonald campus buildings (by area). Consumption for the remaining buildings was estimated using average water use intensity factors (m³/year/m²) specific to each campus. To account for water savings achieved since 2016, consumption associated with estimated savings was removed from the Downtown campus' consumption total. • Water volume attributed to process losses was aggregated with estimated water volume lost to leakage for each campus. Both values were sourced from an ENVR401 student group's applied research conducted for this purpose. Total water output volume was then calculated for each campus and assumed equivalent to wastewater treated.

Transmission & Distribution (T&D) Losses

 Electricity lost to transmission & distribution was estimated using average T&D loss factors. Electricity lost to transmission & distribution was based on loss factors published in HEC Montréal's rapport "Les Surplus Électriques Au Québec 2020", page 9 for Hydro-Québec. T&D losses for the Barbados were based on factors published in the U.S. Department of Energy's Energy Transitions Initiative Energy Snapshot for Barbados, June 2020.

Macdonald Campus Composting

• CY2017 estimates are used since the City of Ste-Anne-de-Bellevue collects compost from the Macdonald campus, and new processes for Mac waste were instated following separation from downtown waste in 2018.

Equations

Commuting

Activity: commuting of McGill students, faculty, and staff to Downtown, Macdonald, and Gault campuses

As per the 2020 TRAM survey, total individual incremental CO_2e = weeks in period * typical weekly one-way trips * (motorized, non-transit travel distance in km/number of people in a carpool to reflect proportional emissions) * CO_2e per kilometre. These results were then multiplied by expansion factors for the 2022 population.

As per the 2011 TRAM survey, TRAM calculated average emission factors for annual commuting emissions per student and per staff. These results were then multiplied by expansion factors for the 2022 population.

In the 2021 Sustainability Survey:

Equation 1: Calculation of greenhouse gas emissions from commuting

$$CO2e = \left(\sum_{i=1}^{n} Days_{i} \times Distance_{i} \times (EF_{CO2,i} \times GWP_{CO2} + EF_{CH4,i} \times GWP_{CH4} + EF_{N20,i} \times GWP_{N20})\right) \times ExF$$

Where:

CO2e is the total greenhouse gas emissions in CO2 equivalent for students, faculty, and staff

Index *i* refers to each travel mode *n* is the total number of respondents $Days_i$ is the average number of days travelled per week for each travel mode $Distance_i$ is the total distance travelled in passenger-km for each travel mode $EF_{CO2,i}$ is the CO₂ emission factor for travel mode *i* (same for CH₄ and N₂O) $EF_{CO2,i}$ has different values depending on travel mode GWP_{CO2} is the global warming potential of CO₂ (same for CH₄ and N₂O) ExF is the expansion factor used to estimate emissions for all students, faculty, and staff

Directly Financed Air Travel

Activity: air travel financed by McGill (faculty, students, and staff)

Activity level: annual compilation of reimbursement claims submitted by all travellers

Equation 2: Calculation of greenhouse gas emissions from directly financed air travel

$$CO2e = \sum_{i=1}^{n} Distance_{i} \times \left(EF_{CO2,i} \times GWP_{CO2} + EF_{CH4,i} \times GWP_{CH4} + EF_{N20,i} \times GWP_{N20} \right)$$

Where:

CO2e = total greenhouse gas emissions in CO₂ equivalent

Index *i* refers to each journey

n is the total number of journeys, which excludes entries of "Montreal" in the Canada set, per Minerva expense reporting indications that these entries are not travel-related

Distance_i is the total distance travelled in passenger-km for each journey

 $EF_{CO2,i}$ is the CO₂ emission factor for journey *i* (same for CH₄ and N₂O)

 $EF_{CO2,i}$ has different values depending on the length of the journey leg (short haul <300 miles, medium haul ≥300 miles and <2,300 miles, and long haul ≥2,300 miles) (same applies to CH₄ and N₂O)

 $\mathit{GWP}_{\mathit{CO2}}$ is the global warming potential of CO₂ (same for CH₄ and N₂O)

Sport Teams Travel

Activity: sport teams travelling to sports games and competitions

Activity level: total distance travelled by mode per team

Equation 3: Calculation of the greenhouse gas emissions from sport teams travels

$$CO2e = \sum_{i=1}^{n} Distance_{i} \times (EF_{CO2,i} \times GWP_{CO2} + EF_{CH4,i} \times GWP_{CH4} + EF_{N2O,i} \times GWP_{N2O})$$

Where:

CO2e = total greenhouse gas emissions in CO₂ equivalent

Index *i* refers to each journey

n is the total number of journey

Distance_i is the total distance travelled in passenger-km for each journey

 $EF_{CO2,i}$ is the CO₂ emission factor for journey *i* (same thing for CH₄ and N₂O)

 $EF_{CO2,i}$ has different values depending on transportation mode and on the length of the journey leg for air travel

 GWP_{CO2} is the global warming potential of CO₂ (same thing for CH₄ and N₂O)

Fertilizers

Chemicals: different types of fertilizers

Activity level: annual report from Macdonald Campus (Farm, Horticultural Centre, LODS Research Centre)

Equation 4: Calculations of GHG emissions from fertilizers

$$CO2e = \left(\sum_{i=1}^{n} FC_i \times \%N_i \times EC \times \frac{44}{28}\right) \times GWP_{N2O}$$

Where:

Index *i* refers to each type of fertilizer used; *n* is the total number of types of fertilizers used

 FC_i is the mass of fertilizer spread

 $\%N_i$ is the nitrogen content of fertilizer *i*

 $\it EC$ is the emission coefficient and equals 0.0117 tons $N_2O\text{-}N$ per ton of N applied

 $\frac{44}{28}$ is the molecular weight ratio of N2O to N2O as N (i.e., N2O ÷ N2O-N)

 GWP_{N2O} is the global warming potential of N₂O

Livestock

Activity: different types of farm animals

Activity level: average headcounts estimated for each type of livestock by the manager of the Macdonald Farm

Emissions come from enteric fermentation and manure management.

Equation 5: Calculation of GHG emissions from farm animals

 $CO2e = (CH4_{EF} + CH4_{MM}) \times GWP_{CH4} + N2O_{MM} \times GWP_{N2O}$

Where:

CO2e is the total greenhouse gas emissions in CO₂ equivalent from farm animals $CH4_{EF}$ is the total CH₄ emissions from enteric fermentation for all animal categories $CH4_{MM}$ is the total CH₄ emissions from manure management for all animal categories $N2O_{MM}$ is the total N₂O emissions from manure management for animal categories GWP_{CH4} and GWP_{N2O} are the global warming potentials of CH₄ and N₂O respectively Equation 6: Calculation of CH₄ emissions from enteric fermentation

$$CH4_{EF} = \sum_{i} N_i \times EF_{EF_i}$$

Where:

 $CH4_{EF}$ is the total CH₄ emissions from enteric fermentation for all animal categories Index *i* refers to each animal category

 N_i is the total population of each animal category

 EF_{EF_i} is the CH₄ emission factor from enteric fermentation for each animal category

Equation 7: Calculation of CH₄ emissions from manure management

$$CH4_{MM} = \sum_{i} N_i \times EF_{MM_i}$$

 $CH4_{MM}$ is the total CH₄ emissions from manure management for all animal categories Index *i* refers to each animal category

 N_i is the total population of each animal category

 EF_{MM_i} is the CH₄ emission factor from manure management for each animal category

Equation 8: Calculation of N₂O emissions from manure management

$$N2O_{MM} = \sum_{j} \sum_{i} N_i \times N_j \times N_{EX,i} \times EF_j \times \frac{44}{28}$$

 $N2O_{MM}$ is the total N₂O emissions from manure management for all animal categories

Index *j* refers to each type of waste management system

Index *i* refers to each animal category

 N_i is the total population of each animal category

 N_i is the percentage of nitrogen handled by each animal waste management system

 $N_{EX,i}$ is the nitrogen excretion rate for each animal category

EF_i is the N₂O emission factor from manure management for each animal waste management system

On-Site Mobile Equipment

Fuels: diesel, gasoline

For centrally managed vehicles, including Macdonald Farm and FMAS vehicles:

Activity level: from ARI fleet management solution

Equation 9: Calculation of the GHG emissions from mobile combustion

$$CO2e = \sum_{i=1}^{n} Fuel_{i} \times \left(EF_{CO2,i} \times GWP_{CO2} + EF_{CH4,i} \times GWP_{CH4} + EF_{N20,i} \times GWP_{N20} \right)$$

Where:

 CO_2e = total greenhouse gas emissions in CO_2 equivalent

Index *i* refers to each activity

n is the total number of activities

Fuel *i* is the amount of fuel (volume) consumed during the reporting period

 $EF_{CO2,i}$ is the CO₂ emission factor for activity *i* (same thing for CH₄ and N₂O)

 GWP_{CO2} is the global warming potential of CO₂ (same thing for CH4 and N₂O)

For remaining research and other vehicles:

Activity level: the following assumptions were made:

- Passenger cars: same fuel efficiency as calculated for the centrally managed fleet of vehicles
- Snowmobiles, seadoos, and ATVs: annual distance travelled was estimated

On-Site Stationary Combustion

Fuels: natural gas, heating oil, propane, diesel

Activity level: collected from invoices

Equation 10: Calculation of GHG emissions from stationary combustion

$$CO2e = \sum_{i=1}^{n} Fuel_{i} \times \left(EF_{CO2,i} \times GWP_{CO2} + EF_{CH4,i} \times GWP_{CH4} + EF_{N2O,i} \times GWP_{N2O} \right)$$

Where:

 CO_2e = total greenhouse gas emissions in CO_2 equivalent

Index i refers to each activity

n is the total number of activities

Fuel i is the amount of fuel (mass or volume) consumed during the reporting period

 $EF_{CO2,i}$ is the CO₂ emission factor for activity *i* (same thing for CH₄ and N₂O)

 GWP_{CO2} is the global warming potential of CO₂ (same thing for CH₄ and N₂O)

Electricity

Equation 11: Calculation of greenhouse gas emissions from electricity consumption

$$CO2e = \sum_{i=1}^{n} Fuel_{i} \times EF_{i}$$

CO2e is the total greenhouse gas emissions from electricity consumption in CO2 equivalent

Index *i* refers to each supplier

Fuel $_i$ is the total electricity purchased from supplier i

 EF_i is the emission factor for each utility company in g CO₂ equivalent per kWh consumed Fuel: electricity generated by Hydro Québec for facilities in Québec and BLPC for facilities in Barbados

Activity level: energy consumption from invoices

Purchased Chilled Water

Fuel: Chilled water supplied by a third party.

Activity level: meter readings

Equation 12: Estimating the electrical equivalent of purchased chilled water

 $Electrical \ equivalent = \frac{Chilled \ water \ consumption}{COP} \times Conversion \ Factor$

Where:

Electrical equivalent: electrical consumption to deliver chilled water to McGill

Chilled water consumption: as read from energy meters

COP: coefficient of performance, assumed 4.0

The volume of electricity calculated is then used in *Equation 11* to calculate the equivalent CO₂ emissions.

Purchased Domestic Hot Water

Fuel: Domestic hot water supplied by a third party

Activity level: meter readings

Equation 13: Estimating the natural gas equivalent of purchased domestic hot water

Natural gas equivalent = $\frac{V \times \rho \times c \times dT \times Conversion Factor \times HHV}{Eff.}$

Where:

V: volume of hot water as read from flow meters

 ρ : density of water

c: specific heat of water

dT: assumed temperature differential of street water to supplied domestic hot water temperature

HHV: higher heating value of natural gas

Efficiency: assumed boiler efficiency

Conversion factor: British thermal units to GJ

The volume of natural gas calculated is then used in **Equation 10** to calculate the equivalent CO_2 emissions.

Purchased Hot Water

Fuel: hot water supplied by a third party (the MUHC)

Activity level: meter readings

Equation 14: Estimating the natural gas equivalent of purchased hot water

 $Natural \ gas \ equivalent = \frac{Hot \ water \ consumption}{Production \ eff. \times \ Distribution \ eff.} \times Conversion \ Factor$

Where:

Natural gas equivalent: natural gas consumption to deliver hot water to McGill

Hot water consumption: as read from energy meters

Production efficiency: assumed to be 90%

Distribution efficiency: assumed to be 95%

Conversion factor: British Thermal Units to cubic meters of natural gas

The volume of natural gas calculated is then used in *Equation 10* to calculate the equivalent CO₂ emissions.

Purchased Steam

Fuel: steam supplied by a third party (the MUHC)

Activity level: meter readings

Equation 15: Estimating the natural gas equivalent of purchased steam

 $Natural \ gas \ equivalent = \frac{Steam \ consumption}{Production \ eff. \times \ Distribution \ eff.}$

Where:

Natural gas equivalent: natural gas consumption at the MUHC powerhouse to deliver steam to McGill

Steam consumption: as read by McGill's steam meter or invoice

Production efficiency: assumed to be 29 lb/m³ of natural gas, i.e. similar to McGill's own powerhouse

Distribution efficiency: assumed to be 90%, i.e. similar to McGill's own steam distribution

The volume thus calculated is then used in *Equation 10* to calculate the equivalent CO₂ emissions.

Solid Waste

Activity: avoided greenhouse gas emissions from the management of waste generated on the Downtown and Macdonald campuses

Activity level: monthly reports from contracted landfilled waste, recycling, and compost suppliers (downtown campus) + monthly reports from contracted landfilled waste and recycling and estimates of compost at Macdonald Campus.

The difference between the baseline (100% of waste to landfill) and actual (a mix of recycling, composting, and landfilling) disposal streams was calculated using the US EPA's WARM model. The different categories considered are yard trimmings, mixed paper, mixed recyclables, food waste, and mixed municipal solid waste (MSW).

Power Transmission & Distribution (T&D) Losses

Activity: electricity transmission and distribution losses

Activity level: calculated from utility invoices (Hydro Québec and BLPC)

Equation 16: Calculation of greenhouse gas emissions from power transmission and distribution losses

$$CO2e = \sum_{i=1}^{n} Fuel_{i} \times TDLF_{i} \times EF_{i}$$

Where:

CO2e is the total greenhouse gas emissions from electricity transmission and distribution losses in CO₂ equivalent

Index *i* refers to each supplier

Fuel $_i$ is the total electricity purchased from supplier i

 $TDLF_i$ is the average transmission and distribution loss factor for supplier i

 EF_i is the emission factor for each utility company in g CO₂ equivalent per kWh consumed

Uncontrolled Leaks of Electrical Insulating Gas

Chemical: SF₆

Activity level: calculated using an annual leakage rate of 0.5%

Equation 17: Calculation of GHG emissions from uncontrolled leaks of SF₆

$$CO2e = \sum_{j=1}^{m} Mass \, SF6_j \times \, LR \times GWP_{SF6}$$

Where:

CO2e is the total greenhouse gas emissions from uncontrolled leaks of SF₆ in CO₂ equivalent Index *j* refers to each electrical system which contains SF₆; *m* is the total number of systems $Mass SF6_j$ is the total mass of SF₆ contained in system *j* LR is the annual leakage rate of SF₆, assumed to be 0.5% GWP_{SF6} is the global warming potential of SF6

Uncontrolled Leaks of Refrigerants

Chemicals: different types of refrigerants

Activity level: calculated using the equations below

Equation 18: Calculation of the amount of refrigerant leaked by mechanical systems

$$Ref_{i,j} = RC_{i,j} \times \left(LR_j + \frac{EOL_j}{EL_j}\right)$$

Where:

 $Ref_{i,j}$ is the amount of refrigerant *i* leaked by system *j* annually

 $RC_{i,j}$ is the charge of refrigerant *i* of system *j*, $RC_{i,j} = CC_j \times UC$

 CC_i is the total cooling capacity of system j

UC is the unitary charge of refrigerant, assuming 5 lbm of refrigerant per ton of cooling

 LR_j is the annual leakage rate of system *j*, assumed to be 2% for all systems

 EOL_i is the end of life refrigerant loss of system *j*, assumed to be 10%

 EL_j is the equipment life of system j, set to 10 years by default

Equation 19: Calculation of GHG emissions from uncontrolled leaks of refrigerants

$$CO2e = \sum_{j=1}^{m} \sum_{i=1}^{n} Ref_{i,j} \times GWP_i$$

CO2e is the total greenhouse gas emissions from uncontrolled leaks of refrigerant in CO₂-equivalent Index *i* refers to each type of refrigerant; *n* is the total number of types of refrigerants Index *j* refers to each mechanical system with refrigerants; *m* is the total number of systems $Ref_{i,j}$ is the amount of refrigerant *i* leaked by system *j* annually as calculated in **Equation 17** GWP_i is the global warming potential of refrigerant *i*

Wastewater Treatment

Activity: greenhouse gas emissions related to the collection and treatment of wastewater at Montréal's wastewater treatment plant

Activity level: total effluents estimated by ENV-401 student research project

Equation 20: Calculation of greenhouse gas emissions from water supply

$$CO2e = \sum_{i=1}^{n} Wastewater_i \times EF_i$$

Where:

CO2e is the total greenhouse gas emissions from water consumption in CO₂ equivalent

Index *i* refers to each campus

 $Wastewater_i$ is the total wastewater from campus i in m³

 EF_i is the emission factor applicable to each campus in g CO₂ equivalent per m³ consumed. These factors were computed by McGill students

Water Supply

Activity: greenhouse gas emissions related to the treatment and distribution of fresh water by the City of Montréal and the City of Sainte-Anne-de-Bellevue

Activity level: total consumption estimated in water audits of the Downtown and Macdonald campuses

Equation 21: Calculation of greenhouse gas emissions from water supply

$$CO2e = \sum_{i=1}^{n} Water Consumption_i \times EF_i$$

Where:

CO2e is the total greenhouse gas emissions from water consumption in CO₂ equivalent

Index *i* refers to each campus

Water Consumption_i is the total water consumed on campus i in m^3

 EF_i is the emission factor applicable to each campus in g CO₂ equivalent per m³ consumed. These factors were computed by McGill students in an ENVR401 research project.