# **Commonwealth Climate Disclosure Pilot Index**

This index provides a way for Pilot participants to ensure they have included the required guiding principles and criteria in their annual reports. As there is no requirement for climate disclosure information to be included in a single chapter, this index can also be used to direct readers to where they can find certain Pilot criteria throughout the annual report.

Guiding Principles Checklist

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| --- | --- |
| Achieved | Guiding Principles |
|  | [**Comprehensibility and accuracy**](https://www.finance.gov.au/sites/default/files/2024-04/commonwealth-climate-disclosure-pilot-guidance.pdf#page=12)**:** the disclosure is sufficiently detailed and clear to enable it to be widely understood by annual report users, including the Australian public, businesses, investors, parliamentarians and other stakeholders. |
|  | [**Accountability**](https://www.finance.gov.au/sites/default/files/2024-04/commonwealth-climate-disclosure-pilot-guidance.pdf#page=12)**:** the accountable authority, responsible for ensuring climate-related risks and opportunities are appropriately identified, prioritised, managed, monitored and disclosed, is clearly identified. |
|  | [**Completeness**](https://www.finance.gov.au/sites/default/files/2024-04/commonwealth-climate-disclosure-pilot-guidance.pdf#page=12)**:** the disclosure provides a fair presentation of the department’s climate-related activities against the Pilot Guidance. All criteria are addressed, or an explanation and steps being undertaken to fulfill the criteria in the future are included. |
|  | [**Maturity**](https://www.finance.gov.au/sites/default/files/2024-04/commonwealth-climate-disclosure-pilot-guidance.pdf#page=12)**:** the disclosure reflects the maturity of the entity in climate risk and opportunity management. Disclosures will become increasingly detailed and comprehensive as maturity develops, and as the Commonwealth Climate Disclosure Requirements are brought into full effect from 2024-25 onwards. |
|  | [**Forward-looking**](https://www.finance.gov.au/sites/default/files/2024-04/commonwealth-climate-disclosure-pilot-guidance.pdf#page=12)**:** where only partial implementation has been achieved, the disclosure outlines implementation status, timeframes and future steps to completion. |
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Pilot criteria checklist

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| # | Requirement summary | Location |
| G1 | Identification of the accountable authority |  |
| G2 | How the accountable authority executes their role in overseeing climate-related risks and opportunities. |  |
| a) the responsibilities for climate-related risks and opportunities; |  |
| b) determining appropriate skills and competencies; |  |
| c) how the accountable authority is informed about climate-related risks and opportunities; |  |
| d) oversight of the entity’s strategy and risk management processes and related policies; |  |
| e) target setting and monitoring related to climate‑related risks and opportunities; |  |
| f) how risk oversight is deputised to a specific management‑level position or management level committee. |  |
| G3 | Oversight and administration of governance processes, controls and procedures including: |  |
| a) controls and procedures to support the oversight and management of climate-related risks and opportunities. |
| RM1 | Progress in completing its organisation-wide climate risk and opportunity assessment. |  |
| MT1 | The annual greenhouse gas emissions produced by the department. |  |
| MT2 | The approach used to measure greenhouse gas emissions. |  |
| MT3 | Summary of the entities Emissions Reduction Plan. |  |
| MT4 | Information on the APS Net Zero by 2030 target. |  |