

## INTRO

- Changed the name of the publication to be “Public Sector Standard”
  - Maintain consistency with its parallel position with the Corporate Standard.
  - Distinguish between the GHG Protocol pubs as the high-level frameworks, and other programs providing policy specifics.
  - Stakeholder correspondence may still use the abbreviation “PSP” for ease of shorthand, or “PSS”
- Added separate section clarifying support of LGO Protocol (iii and iv)
- Added separate section explaining how community and state-wide inventories differ from entity-wide inventories tracked here (iv)

## CHAPTER 1

- Included a description of how Simplified Estimation Methods can achieve completeness while reducing reporting burden. (1-3)

## CHAPTER 3

- Eliminated word “full” from operational control criteria (“*full* authority”), to better reflect that operational control can be exerted even when organizations do not have *full* authority over all aspects of the operation. (3-2,3)
  - Added expanded description of common utility-payment- leasing situations to clarify that tenant operational control is still assumed in these situations (3-13)
- Relocated Equity Share and Financial Control approaches to an Appendix (3-4)

## CHAPTER 4

- Incorporated Leased Assets guidance from Appendix into Standards and Guidance portion of this chapter, and added “Tenant” and “Landlord” to lessee/lessor grouping titles for clarity

## CHAPTER 5

- Emphasized that calendar year is consistent internationally (5-4)

## CHAPTER 8

- Eliminated this chapter given its redundancies in other chapters, the reference to *Project Standard*, and the policy-neutral limitations of the *Public Sector Standard* to offer guidance on the use of offsets. Some definitions and examples have been pasted in Ch. 11 (Setting a Target) under #2 and #7.

## Appendix A-E

- Re-ordered appendices to be stylistically appropriate, matching the order in which they were referenced in the text. They will now be labeled as follows:
  - App A: Overview of GHG Programs (previously C)
  - App B: Alternative Consolidation Approaches
  - App C: Accounting for Sequestered Atmospheric Carbon (previously B)
  - App D: Accounting for Indirect Emissions from Purchased Electricity (previously A)
  - App E: Industry Sectors and Scopes (previously D)