

# Scope 2 Technical Working Group Meeting

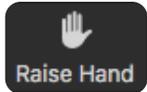
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## Meeting #2: Required Reporting Options

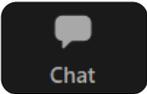
November 6, 2024



This meeting is recorded.



Please use the Raise Hand function to speak during the call.



You can also use the chat function in the main control.



Recording, slides, and meeting minutes will be shared after the call.

# Agenda

- Welcome
- Objectives across reporting methods
- Changes to the required reporting methods
- Secretariat's assessment of options
- TWG member feedback analysis
- Discussion questions
- Next steps



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## Creating an effective and efficient discussion

- Be mindful of sharing group discussion time, keep comments as succinct as possible.
- Where possible please indicate agreement with others in the chat or with a thumb's up reaction rather than repeating comments already provided.
- We have a diverse group, so let's make the most of that strength.

# This is a preliminary discussion on reporting options to share initial insights

- Goals of today's meeting:
  - Hear TWG members' perspectives
  - Begin process for conceptualizing what a revised Scope 2 standard looks like based on TWG consensus
  - Identifying initial TWG ideas and questions for ISB awareness
- The *Decision-Making Criteria and Hierarchy* is a tool for us to explore where different ideas exist with an objective of converging on shared alignment rankings.
- A complete assessment of all criteria (e.g., scientific integrity, accuracy) will follow full consideration of all technical improvements.
  - We will reassess Options A – D after discussing location and market-based methods in detail.
- Remember - we're in the initial information sharing and discussion phase.

# Objectives across Reporting Methods



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## The GHG Protocol Initiative comprises two separate but linked standards:

- “GHG Protocol Corporate Accounting and Reporting Standard
  - Provides a step-by-step guide for companies to use in quantifying and reporting their GHG emissions
- GHG Protocol Project Quantification Standard
  - A guide for quantifying reductions from GHG mitigation projects” <sup>1</sup>
- “A company can use both GHG Protocol Initiative modules in combination to meet different purposes and objectives.
  - Where a company is developing an inventory of its corporate-wide GHG emissions, the Corporate Accounting Standard can be used.
  - If the same company develops a GHG project, then the Project Protocol can be used to quantify its project-based GHG reduction” <sup>2</sup>

<sup>1</sup> *A Corporate Accounting and Reporting Standard*, page 2

<sup>2</sup> *The GHG Protocol for Project Accounting*, page 8

## The Scope 2 Guidance includes the following objectives and business goals related to scope 2 accounting

- *Identify and understand the risks and opportunities associated with emissions from purchased and consumed electricity.*
- *Identify internal GHG reduction opportunities, set reduction targets, and track performance*
- *Engage energy suppliers and partners in GHG management*
- *Enhance stakeholder information and corporate reputation through transparent public reporting.<sup>1</sup>*

<sup>1</sup> *Scope 2 Guidance, page 15*

## Corporate Standard inventory and Project Accounting Standard play different roles supporting related objectives

### Scope 2 corporate inventory accounting methods

- Both scope 2 accounting methods [location- & market-based] have several features in common, including:
  - They use generation-only emission factors (e.g., emissions assessed at the point of energy generation), designed to label emissions associated with a quantity of electricity delivered and consumed.
  - They represent emission rates that allocate emissions at generation to end-users.
- This guidance does not support an “avoided emissions” approach for scope 2 accounting due to several important distinctions between corporate accounting and project-level accounting.<sup>1</sup>

### Project level accounting

- Companies can report the estimated grid emissions avoided by low-carbon energy generation and use, separately from the scopes.
- This estimation should follow project-level methodology; see *GHG Protocol Project Protocol or Guidelines for Grid Connected Electricity Projects*.<sup>2</sup>

<sup>1</sup> *Scope 2 Guidance, page 27-28*

<sup>2</sup> *Scope 2 Guidance, page 52*

## Clarification on project accounting reporting method relative to Scope 2

- Organizations can separately calculate and report grid emissions avoided by low-carbon energy generation, outside the scopes.
- The Scope 2 Guidance references the *Project Accounting Protocol* for information how to quantify the GHG impacts of specific projects that reduce, avoid, or sequester emissions, especially within the electric power sector.
- Avoided emissions estimates reflect system-wide impacts, not just those attributable to the reporting organization, and should not reduce an organization's footprint.
- Potential benefits of quantifying avoided emissions include:
  - Identifying where low-carbon energy has the biggest GHG impact on the grid.
  - Demonstrating system-wide services provided by grid-connected facilities.
- Organizations interested in avoided emissions analysis should use project-level methodology as per the GHG Protocol Project Protocol and sector-specific guidance.

# Changes to the required reporting methods



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## Shall, Should, May to be used in developing revised Standards

- GHG Protocol standards use precise language to indicate which provisions of the standard are requirements, which are recommendations, and which are permissible or allowable options that companies may choose to follow.
  - “**Shall**” indicates what is required to be in conformance with the standard.
  - “**Should**” indicates a recommendation, but not a requirement.
  - “**May**” indicates an option that is permissible or allowable.

## Option A: Maintain dual reporting requirement, with potential updates; Optional project accounting

- Shall report both the location- and market-based inventory methods, potentially incorporating updates
- May report emission impacts from projects and interventions, separately from the inventory.



## Option B: Report only the market-based method, with potential updates; Optional project accounting

- Shall report the market-based inventory method, potentially incorporating updates
- Should not report the location-based method
- May report emission impacts from projects and interventions, separately from the inventory.



## Option C: Report only the location-based method, with potential updates; Recommend or require project accounting

- Shall report the location-based inventory method, potentially incorporating updates
- Should not report the market-based method
- Shall or should (to be discussed) report emission impacts from projects and interventions, separately from the inventory.

Scope 2 GHG emissions inventory	Outside of inventory (recommend or require)
Location-based	Project

## **Option D: Maintain dual reporting requirement, with potential updates; Recommend or require project accounting**

- Shall report both the location- and market-based inventory methods, potentially incorporating updates
- Shall or should (to be discussed) report emission impacts from projects and interventions, separately from the inventory.



# GHG Protocol Secretariat Assessment of options against the decision- making criteria



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## GHG Protocol Decision-Making Criteria



*Note:* This is a summary version. For further details, refer to the full decision-making criteria included in the annex to the Governance Overview, available at <https://ghgprotocol.org/our-governance>.

## The secretariat's preliminary evaluation of options shows best alignment with the decision-making criteria is Option D

		<b>Option A: Maintain dual reporting requirement w/ potential updates; Optional project accounting</b>	<b>Option B: Report only market-based w/ potential updates; Optional project accounting</b>	<b>Option C: Report only location-based w/ potential updates; Recommend or require project accounting</b>	<b>Option D: Maintain dual reporting requirement w/ potential updates; Recommended or require project accounting</b>
<b>Scientific integrity</b>		NA	NA	NA	NA
<b>GHG accounting and reporting principles</b>  <i>Corporate Standard &amp; Project Accounting Protocol</i>	<b>Relevance</b>	Mixed / Yes	Mixed / No	Mixed / No	Yes
	<b>Completeness</b>	Mixed / Yes	Mixed / Yes	Yes	Yes
	<b>Consistency</b>	Mixed	Mixed	Mixed / Yes	Yes
	<b>Transparency</b>	Mixed / Yes	Mixed / Yes	Yes	Yes
	<b>Accuracy</b>	NA	NA	NA	NA
	<b>Comparability</b>	Mixed / Yes	Mixed	Mixed	Mixed / Yes
<b>Supports decision making that drives ambitious global climate action</b>		Mixed / Yes	Mixed	Mixed	Yes
<b>Supports programs based on GHG Protocol and uses of GHG data</b>		Mixed / Yes	No	No	Yes
<b>Feasibility to implement</b>		Yes	Yes	Mixed / Yes	Mixed / Yes

## Initial Observations

- The level of scientific integrity and accuracy that each reporting option ultimately achieves depends on specific implementation details, with certain options possibly demonstrating higher integrity from the outset.
- Further discussion evaluating scope 2 location- and market-based method technical improvements is necessary.
- Option D, required accounting and reporting of both scope 2 inventory methods with separate, well defined project accounting guidance, initially appears to provide a larger range of relevant information for GHG data users to make decisions, enable interoperability with more reporting programs, and could support a broader portfolio of decarbonization actions.
- Further TWG discussion is necessary to determine if this option credibly and comprehensively aligns with all the decision-making criteria and hierarchy compared to relying on a subset of options.

# TWG member feedback analysis

## Presentation of information

- 33 members completed the survey by the due date
- Each option is presented, showing both the initial Secretariat assessment along with TWG's initial degree of consensus and alternative perspectives.
- Further analysis is included in the supplementary information detail for criterion with a wider range of perspectives.

# Option A. Maintain dual reporting requirement, with potential updates; Optional project accounting

## Secretariat assessment

		Secretariat Assessment
<b>Scientific integrity</b>		NA
<b>GHG accounting and reporting principles</b>  <i>Corporate Standard &amp; Project Accounting Protocol</i>	<b>Relevance</b>	Mixed / Yes
	<b>Completeness</b>	Mixed / Yes
	<b>Consistency</b>	Mixed
	<b>Transparency</b>	Mixed / Yes
	<b>Accuracy</b>	NA
	<b>Comparability</b>	Mixed / Yes
<b>Supports decision making that drives ambitious global climate action</b>		Mixed / Yes
<b>Supports programs based on GHG Protocol and uses of GHG data</b>		Mixed / Yes
<b>Feasibility to implement</b>		Yes

## TWG Member Assessment

TWG Majority Assessment	TWG Alternative Assessments (ranked by count)			
NA (29/33)	No (2)	Yes (1)	Mixed / Yes (1)	
Mixed / Yes (22/33)	Yes (5)	Mixed/ No (4)	Mixed (2)	
Mixed / Yes (27/33)	Yes (5)	Mixed (1)		
Mixed (26/33)	Mixed / Yes (4)	No (1)	Mixed/ No (1)	Yes (1)
Mixed / Yes (26/33)	Yes (3)	Mixed (3)	Mixed/ No (1)	
NA (27/33)	No (3)	Mixed/ No (1)	Mixed / Yes (1)	Mixed (1)
Mixed / Yes (29/33)	Yes (2)	Mixed/ No (1)	No (1)	
Mixed / Yes (23/33)	Yes (5)	Mixed/ No (5)		
Mixed / Yes (28/33)	Yes (4)	Mixed/ No (1)		
Yes (30/33)	Mixed / Yes (2)	Mixed (1)		

# Option B. Report only the market-based method, with potential updates; Optional project accounting

## Secretariat assessment

		Secretariat Assessment
<b>Scientific integrity</b>		NA
<b>GHG accounting and reporting principles</b>  <i>Corporate Standard &amp; Project Accounting Protocol</i>	<b>Relevance</b>	Mixed / No
	<b>Completeness</b>	Mixed / Yes
	<b>Consistency</b>	Mixed
	<b>Transparency</b>	Mixed / Yes
	<b>Accuracy</b>	NA
	<b>Comparability</b>	Mixed
<b>Supports decision making that drives ambitious global climate action</b>		Mixed
<b>Supports programs based on GHG Protocol and uses of GHG data</b>		No
<b>Feasibility to implement</b>		Yes

## TWG Member Assessment

TWG Majority Assessment	TWG Alternative Assessments (ranked by count)			
NA (30/33)	No (2)	Yes (1)		
Mixed / No (27/33)	No (4)	Mixed / Yes (1)	Yes (1)	
Mixed / Yes (29/33)	Mixed / No (2)	Mixed (1)	Yes (1)	
Mixed (30/33)	No (1)	Mixed / No (1)	Mixed / Yes (1)	
Mixed / Yes (26/33)	Mixed (3)	Mixed / No (3)	Yes (1)	
NA (30/33)	No (1)	Mixed / No (1)	Mixed (1)	
Mixed (28/33)	Mixed / No (2)	No (1)	Mixed/Yes (1)	Yes (1)
Mixed (27/33)	Mixed / No (4)	No (1)	Yes (1)	
No (30/33)	No (2)	Mixed/Yes (1)		
Yes (30/33)	Mixed / Yes (2)	Mixed (1)		

# Option C. Report only the location-based method, with potential updates; Recommend or require project accounting

## Secretariat assessment

		Secretariat Assessment
<b>Scientific integrity</b>		NA
<b>GHG accounting and reporting principles</b>  <i>Corporate Standard &amp; Project Accounting Protocol</i>	<b>Relevance</b>	Mixed / No
	<b>Completeness</b>	Yes
	<b>Consistency</b>	Mixed / Yes
	<b>Transparency</b>	Yes
	<b>Accuracy</b>	NA
	<b>Comparability</b>	Mixed
<b>Supports decision making that drives ambitious global climate action</b>		Mixed
<b>Supports programs based on GHG Protocol and uses of GHG data</b>		No
<b>Feasibility to implement</b>		Mixed / Yes

## TWG Member Assessment

TWG Majority Assessment	TWG Alternative Assessments (ranked by count)			
NA (30/33)	No (2)	Mixed (1)		
Mixed/No (28/33)	No (3)	Mixed / Yes (1)	Yes (1)	
Yes (28/33)	Mixed (2)	No (1)	Mixed (1)	Mixed / Yes (1)
Mixed / Yes (23/33)	Mixed (5)	Yes (3)	Mixed/No (1)	No (1)
Yes (25/33)	Mixed (3)	Mixed / Yes (3)	Mixed/No (1)	No (1)
NA (28/33)	Mixed (2)	Mixed/No (2)	No (1)	
Mixed (29/33)	Mixed / Yes (2)	Mixed/No (1)	No (1)	
Mixed (25/33)	Mixed/No (3)	No (3)	Mixed / Yes (2)	
No (31/33)	Mixed/No (1)	Mixed (1)		
Mixed / Yes (26/33)	Mixed (4)	Mixed/No (3)		

# Option D. Maintain dual reporting requirement, with potential updates; Recommend or require project accounting

## Secretariat assessment

		Secretariat Assessment
<b>Scientific integrity</b>		NA
<b>GHG accounting and reporting principles</b>  <i>Corporate Standard &amp; Project Accounting Protocol</i>	<b>Relevance</b>	Yes
	<b>Completeness</b>	Yes
	<b>Consistency</b>	Yes
	<b>Transparency</b>	Yes
	<b>Accuracy</b>	NA
	<b>Comparability</b>	Mixed / Yes
<b>Supports decision making that drives ambitious global climate action</b>		Yes
<b>Supports programs based on GHG Protocol and uses of GHG data</b>		Yes
<b>Feasibility to implement</b>		Mixed / Yes

## TWG Member Assessment

TWG Majority Assessment	TWG Alternative Assessments (ranked by count)			
NA (29/33)	No (1)	Mixed/ No (1)	Mixed (1)	Yes (1)
Yes (26/33)	Mixed / Yes (4)	Mixed (2)	Mixed/No (1)	
Yes (29/33)	Mixed / Yes (2)	Mixed (2)		
Yes (18/33)	Mixed / Yes (8)	Mixed (6)	No (1)	
Yes (24/33)	Mixed / Yes (5)	Mixed (3)	Mixed/No (1)	
NA (29/33)	No (2)	Mixed (2)		
Mixed / Yes (26/33)	Mixed (4)	Mixed/ No (2)	Yes (1)	
Yes (22/33)	Mixed / Yes (6)	Mixed/ No (3)	Mixed (2)	
Yes (26/33)	Mixed / Yes (5)	Mixed (1)	Mixed/No (1)	
Mixed / Yes (22/33)	Mixed (7)	Mixed/ No (2)	No (2)	

# Discussion questions



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## Discussion questions

- Are there evaluations of the Decision-Making Criteria for any of the four options that require further discussion and potential revision?
- Options A and D incentivize the largest suite of potential decarbonization actions by corporates, leveraging both inventory accounting and project accounting methodologies. Is this increased type and number of actions inherently positive, or is it necessary to evaluate the specific actions and their decarbonization impact(s) before reaching a conclusion on these criteria?
- What is the current rate of corporations using project accounting methods compared to inventory accounting methods, and how would making the project-based method optional, recommended, or required affect the number of companies reporting consequential emissions impacts and the inclusion of such reporting in target-setting programs or mandatory disclosure initiatives?
- Evaluating the project-based method against the decision-making criteria relies in part on assumptions about the broader reporting landscape, and the potential that programs external to GHG Protocol adopt usage of consequential impact assessments at some level. What conclusions can we make about the effectiveness of the project-based method without understanding future adoption by these external groups?

## Thank you!

If you'd like to stay updated on our work, please [subscribe](#) to GHG Protocol's email list to receive our monthly newsletter and other updates.



# Supplementary Material



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## Possible combinations of reporting structures (i.e. options)

### **A. Maintain dual reporting requirement, with potential updates; Optional project accounting:**

- Shall report both the location- and market-based inventory methods, potentially incorporating updates.
- May report emission impacts from projects and interventions, separately from the inventory.

### **B. Report only the market-based method, with potential updates; Optional project accounting:**

- Shall report the market-based inventory method, potentially incorporating updates.
- Should not report the location-based method.
- May report emission impacts from projects and interventions, separately from the inventory.

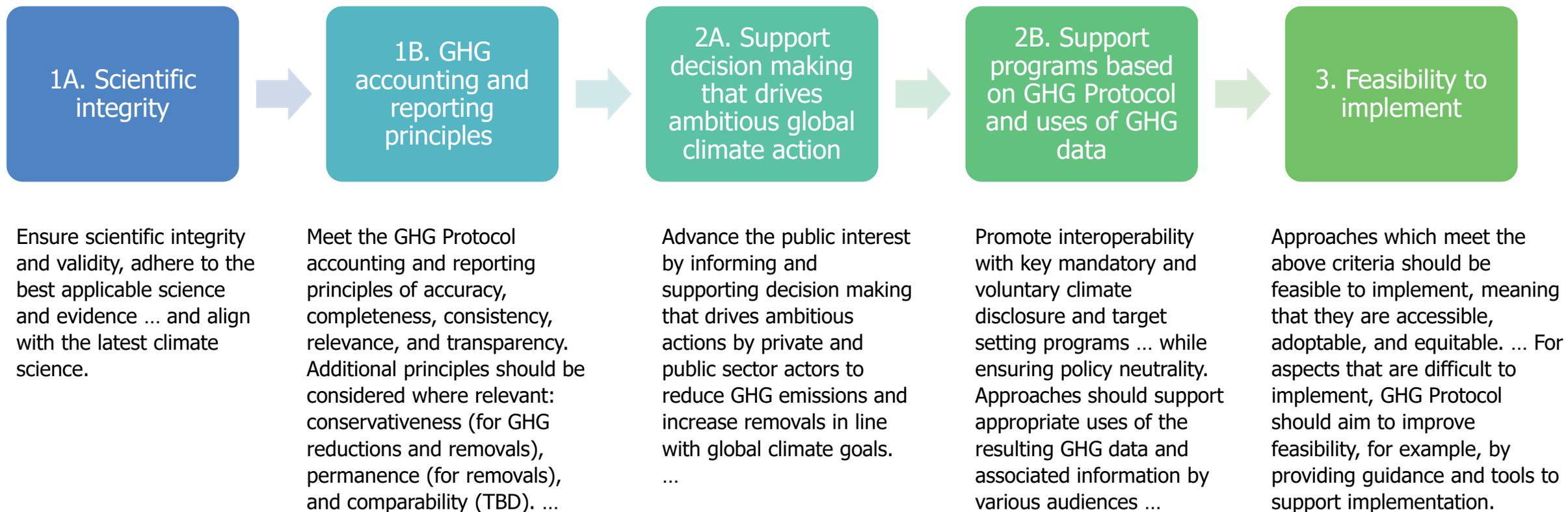
### **C. Report only the location-based method, with potential updates; Recommend or require project accounting:**

- Shall report the location-based inventory method, potentially incorporating updates.
- Should not report the market-based method.
- Shall or should (to be discussed) report emission impacts from projects and interventions, separately from the inventory.

### **D. Maintain dual reporting requirement, with potential updates; Recommend or require project accounting:**

- Shall report both the location- and market-based inventory methods, potentially incorporating updates.
- Shall or should (to be discussed) report emission impacts from projects and interventions, separately from the inventory.

# GHG Protocol Decision-Making Criteria



*Note:* This is a summary version. For further details, refer to the full decision-making criteria included in the annex to the Governance Overview, available at <https://ghgprotocol.org/our-governance>.

## Option A. Criterion for discussion: Relevance

Decision-making criterion	Secretariat assessment	NA	No (does not align)	Mixed/no	Mixed	Mixed/yes	Yes (align)
Relevance	Mixed/Yes	0/33	0/33	4/33	2/33	22/33	5/33

### Reasons for **lower ratings**

- Desire for stronger project accounting role in overall reporting framework
- Concern that dual reporting can lead to double claiming of green attributes
- Need for further clarifications, technical improvements, etc.

### Reasons for **higher ratings**

- Desire to keep GHGP focused on inventory reporting w/o recommending/requiring project accounting

## Option A. Criterion for discussion: Supports decision making that drives ambitious global climate action

Decision-making criteria	Secretariat assessment	NA	No (does not align)	Mixed/no	Mixed	Mixed/yes	Yes (align)
Supports global climate action and goals	Mixed / Yes	0/33	0/33	5/33	0/33	23/33	5/33

### Reasons for **lower ratings**

- Need for project accounting to quantify information in support of ambitious actions
- Multiple reporting options can allow “cherry picking” resulting in less ambitious action

### Reasons for **higher ratings**

- Role of inventory accounting methods in supporting decision making

## Option B. Criterion for discussion: Relevance

Decision-making criteria	Secretariat assessment	NA	No (does not align)	Mixed/no	Mixed	Mixed/yes	Yes (align)
Relevance	Mixed/no	0/33	4/33	27/33	0/33	1/33	1/33

### Reasons for **lower ratings**

- Lack of location-based method accounting omits relevant information
- Desire for stronger project accounting role in overall reporting framework
- Need for further clarifications, technical improvements, etc.

### Reasons for **higher ratings**

- Desire to keep GHGP focused on inventory reporting w/o recommending/requiring project accounting
- Does not provide multiple accounts of same information

## Option B. Criterion for discussion: Transparency

Decision-making criteria	Secretariat assessment	NA	No (does not align)	Mixed/no	Mixed	Mixed/yes	Yes (align)
Transparency	Mixed/Yes	0/33	0/33	3/33	3/33	26/33	1/33

### Reasons for **lower ratings**

- Multiple interpretations of Transparency Principles

### Reasons for **higher ratings**

- Quality criteria ensure data is factual and requires a clear audit trail. A lack of user understanding does not limit transparency.

## Option B. Criterion for discussion: Supports decision making that drives ambitious global climate action

Decision-making criteria	Secretariat assessment	NA	No (does not align)	Mixed/no	Mixed	Mixed/yes	Yes (align)
Supports global climate action and goals	Mixed	0/33	1/33	4/33	27/33	0/33	1/33

### Reasons for **lower ratings**

- Need for project accounting to quantify information in support of ambitious actions
- Different applications of Quality Criteria can create confusion
- Market-based method inventory can support decisions that don't drive ambitious climate action

### Reasons for **higher ratings**

- Market-based method inventory ability to show procurement actions

## Option C. Criterion for discussion: Consistency

Decision-making criteria	Secretariat assessment	NA	No (does not align)	Mixed/no	Mixed	Mixed/yes	Yes (align)
Consistency	Mixed / Yes	0/33	1/33	1/33	5/33	23/33	3/33

### Reasons for **lower ratings**

- Complexity of assumptions inherent to project accounting
- Location-based method unable to produce consistent results as average emission rate is unconnected from organization's actions

### Reasons for **higher ratings**

- Availability of marginal emission rate data

## Option C. Criterion for discussion: Transparency

Decision-making criteria	Secretariat assessment	NA	No (does not align)	Mixed/no	Mixed	Mixed/yes	Yes (align)
Transparency	Yes	0/33	1/33	1/33	3/33	3/33	25/33

### Reasons for **lower ratings**

- Multiple interpretations of Transparency Principles
- Need for further clarification on project accounting technical specifications + reporting guidance
- Unclear or fluctuating assumptions used for project assessment
- Omits relevant information only accounted for via market-based method (current or w/updates)

## Option C. Criterion for discussion: Supports decision making that drives ambitious global climate action

Decision-making criteria	Secretariat assessment	NA	No (does not align)	Mixed/no	Mixed	Mixed/yes	Yes (align)
Supports global climate action and goals	Mixed	0/33	3/33	3/33	25/33	2/33	0/33

### Reasons for **lower ratings**

- Option hindered by lack of market-based method using inventory approach
- Complexity of project assessments inhibits action, precludes engagement
- Concerns of “cherry-picking” certain projects, subjective application

### Reasons for **higher ratings**

- Location-based method reflects grid decarbonization for inventory, project accounting can be used for all interventions

## Option C. Criterion for discussion: Feasibility to implement

Decision-making criteria	Secretariat assessment	NA	No (does not align)	Mixed/no	Mixed	Mixed/yes	Yes (align)
Feasibility	Mixed / Yes	0/33	0/33	3/33	4/33	26/33	0/33

### Reasons for **lower ratings**

- Complexity and cost to perform project accounting assessments, burden on reporting organizations
- *Required* project accounting could be too challenging define which projects to report
- Uncertainty on standardized methodology

### Reasons for **higher ratings**

- *No feedback ranked the Feasibility criterion for Option C higher (i.e., a "yes" ranking)*

## Option D. Criterion for discussion: Consistency

Decision-making criteria	Secretariat assessment	NA	No (does not align)	Mixed/no	Mixed	Mixed/yes	Yes (align)
Consistency	Yes	0/33	1/33	0/33	6/33	8/33	18/33

### Reasons for **lower ratings**

- Uncertainty on recommend/require project accounting
- Consistency challenges within location-based accounting method for inventories
- Consistency challenges within market-based accounting method for inventories
- Consistency challenges within project-based accounting method for project assessments

## Option D. Criterion for discussion: Transparency

Decision-making criteria	Secretariat assessment	NA	No (does not align)	Mixed/no	Mixed	Mixed/yes	Yes (align)
Transparency	Yes	0/33	0/33	1/33	3/33	5/33	24/33

### Reasons for **lower ratings**

- Need for further clarification on project accounting technical specifications + reporting guidance
- Unclear or fluctuating assumptions used for project assessments limit transparency

## Option D. Criterion for discussion: Supports decision making that drives ambitious global climate action

Decision-making criteria	Secretariat assessment	NA	No (does not align)	Mixed/no	Mixed	Mixed/yes	Yes (align)
Supports global climate action and goals	Yes	0/33	0/33	3/33	2/33	6/33	22/33

### Reasons for **lower ratings**

- Uncertainty on recommend/require project accounting
- Need for further demonstration of project-accounting method adds benefits beyond inventory methodology
- Concern of potential for greenwashing using project-accounting
- Need for further clarification on project accounting technical specifications + reporting guidance
- Need for further clarification on market-based method accounting technical specifications + reporting guidance

## Option D. Criterion for discussion: Feasibility to implement

Decision-making criteria	Secretariat assessment	NA	No (does not align)	Mixed/no	Mixed	Mixed/yes	Yes (align)
Feasibility	Mixed / Yes	0/33	1/33	2/33	7/33	22/33	1/33

### Reasons for **lower ratings**

- Complexity and cost to perform project accounting assessments, burden on reporting organizations
- *Required* project accounting could be too challenging define which projects to report
- Uncertainty on standardized methodology and data

### Reasons for **higher ratings**

- Data and methodology for project-accounting assessments are readily available