

Greenhouse Gas Protocol

Donor Council

Terms of Reference

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1. Introduction

1.1 Definitions

- 1.1.1 “Co-Hosts” refers to the co-hosts of Greenhouse Gas (GHG) Protocol, i.e., World Resources Institute (WRI) and World Business Council for Sustainable Development (WBCSD). GHG Protocol is an unincorporated joint initiative of WRI and WBCSD.
- 1.1.2 “GHG Protocol” describes the partnership established between the Co-Hosts to work with academia, businesses, governments, industry associations, nongovernmental organizations and others to develop the most credible, accessible and widely used GHG accounting and reporting standards and to actively support their global adoption and implementation in order to enable all private and public entities to account for and reduce their GHG emissions in line with the global warming limits required by science.
- 1.1.3 “Independent Standards Board” (ISB) describes the body that oversees the standards development process, including but not limited to advising the GHG Protocol Steering Committee (SC) on the need for, objectives and scope of new and/or revised standards, reviewing and approving GHG Protocol Standards according to the GHG Protocol Standard Development and Revision Procedure, appointing Technical Working Group (TWG) members, and making decisions related to the content of standards.
- 1.1.4 “Secretariat” describes the body that runs the day-to-day activities of GHG Protocol, including but not limited to drafting standards and supporting the SC and ISB with meetings and documentation.
- 1.1.5 “Standard” describes any normative document informed by subject matter experts and approved by GHG Protocol governance bodies that provides guidance on the accounting of GHG emissions and supports implementation.
- 1.1.6 “Steering Committee” describes the body that provides strategic guidance on the goals and direction of GHG Protocol, including advising the Co-Hosts on the optimal organizational set-up and governance structure. It approves the GHG Protocol strategy, including its overarching mission, vision, short- and long-term strategic goals, appoints ISB members, decides whether new standards or revisions are needed, and ratifies the decisions of the ISB to publish final standards.
- 1.1.7 “Technical Working Groups” are the multi-stakeholder bodies that support the development of GHG Protocol Standards’ technical content according to the GHG Protocol Standard Development and Revision Procedure

1.2 Abbreviations

The following abbreviations are used in this document:

DC	Donor Council
GHG	Greenhouse Gas
GHG Protocol	Greenhouse Gas Protocol
ISB	Independent Standards Board
SC	Steering Committee
ToR	Terms of Reference

TWG	Technical Working Group
WBCSD	World Business Council for Sustainable Development
WRI	World Resources Institute

1.3 About this document

- 1.3.1 This document outlines the remit and oversight, responsibilities, composition, appointment and advisory processes of the Donor Council (DC).
- 1.3.2 The DC Terms of Reference (ToRs) are the intellectual property of the GHG Protocol Co-Hosts and are approved by the SC. All rights, title and interests in and to the DC ToRs are owned exclusively by the Co-Hosts.
- 1.3.3 The latest version of the DC ToRs will be made publicly available on the GHG Protocol website and shall supersede any previous versions thereof. It is the user's responsibility to check that any printed copies correspond to the current version.

2. Remit and Oversight

2.1 Remit

- 2.1.1 The DC is an advisory body within GHG Protocol, with the mandate to act as a transparent channel for donors to receive briefings from the SC, or if applicable through a dedicated SC subcommittee, and for donors to provide nonbinding recommendations on the strategic direction of the GHG Protocol and implementation of its strategy.
- 2.1.2 The Donor Council itself is not a legal body or separate incorporated or registered entity and shall not be considered or deemed as such.

2.2 Oversight

- 2.2.1 The DC is duly authorized by the Co-Hosts, which are the legal entities that oversee GHG Protocol.
- 2.2.2 The DC is overseen by the SC, or if applicable through a dedicated SC subcommittee, which has a duty to appoint and remove DC members, ensure the remit is being followed, and reflect the nonbinding recommendations of the DC to the SC.

3. Responsibilities

3.1 Guidance on Strategy

All paragraphs under section 3.1 refer to the provision of nonbinding recommendations and input. In general, the responsibilities of the DC are:

- 3.1.1 Advise on the appropriateness of the strategy of GHG Protocol over time including its
 - i. overarching mission and vision.
 - ii. short- and long-term strategic goals and implementation thereof.

- 3.1.2 Advise the SC, or if applicable a dedicated SC subcommittee, on the GHG Protocol's funding strategy to ensure the GHG Protocol's long-term financial sustainability, resilience and independence.
- 3.1.3 Advise on GHG Protocol's engagement with the wider GHG accounting, disclosure and target-setting ecosystem, including:
 - i. Identification of potential partnerships or engagement opportunities.
 - ii. Approaches to promote interoperability with key mandatory and voluntary climate disclosure and target setting programs that are based on GHG Protocol standards, where appropriate.
- 3.1.4 Advise the SC, or if applicable a dedicated SC subcommittee, on practical aspects of implementation and barriers to expanded adoption of GHG Protocol standards, frameworks, and guidance.
- 3.1.5 Pose questions to the SC on GHG Protocol's strategy and the standard development and revision processes.
- 3.1.6 Receive general briefings by the SC and/or the Secretariat on strategic topics, regular updates on GHG Protocol's work, and to provide relevant inputs or advice as requested.
- 3.1.7 Support the outreach to other potential donors to the GHG Protocol in alignment with the Co-Hosts.

3.2 Limitations

- 3.2.1 The DC makes recommendations on the strategic direction of the GHG Protocol, for ultimate consideration by the SC, and Co-hosts where relevant and applicable.
- 3.2.2 The DC does not have the power to take any decisions on behalf of the GHG Protocol. Any recommendations made by the Donor Council are considered nonbinding.
- 3.2.3 The DC cannot advise on:
 - i. Content or prioritization of Standards.
 - ii. Membership of the SC, ISB, or TWGs.
 - iii. Staffing or personnel decisions of the Co-Hosts.

4. Composition

4.1 Membership

- 4.1.1 The DC is expected to consist of at least five (5) members, including its Speaker and Vice-Speaker, if any.
- 4.1.2 The DC shall only consist of organizations or institutions which are active donors to the GHG Protocol. Active donor is defined hereafter as an organization that has made a non-zero financial contribution to either Co-host in the last twelve (12) months dedicated to the GHG Protocol, pursuant to that Co-host's relevant thresholds and guidance for contributions.
- 4.1.3 Guiding criteria for the selection of organizations for DC membership, are:
 - i. Understanding of and appreciation for the GHG Protocol mission.
 - ii. Strong commitment to promoting transparency and integrity in corporate climate reporting.
 - iii. Relative contribution size.

iv. Diversity considerations (see 4.1.8 and 4.1.9).

- 4.1.4 Donor Council member organizations will propose an individual representative to act on their behalf.
- 4.1.5 The Co-hosts shall retain the power to veto selection of organizations and the individual representatives of organizations for DC membership if such membership would create an undue risk (both real or perceived) to the GHG Protocol's credibility or independence.
- 4.1.6 Each individual representative acting on behalf of a DC member organization shall disclose all conflicts of interest subject to the *Conflict-of-Interest Policy* (described in Section 4.1.7) and shall commit to a written agreement to act in the public interest and to prioritize the GHG Protocol mission and objectives when advising on GHG Protocol matters.
- 4.1.7 DC individual representatives are subject to a Conflict-of-Interest Policy that includes the requirement to declare all potential conflicts of interest (both real and perceived) at time of nomination and on an ongoing basis.
- 4.1.8 To ensure diverse representation, the composition of the DC member organizations should aspire to target representation from different types of funding organizations (e.g., private foundations, corporates, etc.), geographies and from different sectors of the economy amongst corporate donors (if relevant).
- 4.1.9 In proposing individual representatives to act on their behalf DC member organizations shall, in consultation with the Co-hosts and SC, use their best efforts to support balance and diversity across experience, ethnicity, gender identity, amongst others. The work of the DC shall not be invalidated by its inability at times to achieve an optimum level of diversity.
- 4.1.10 A list of all active member organizations of the DC shall be made publicly available on the GHG Protocol website.

4.2 Appointment and Removal of Donor Council Members

- 4.2.1 The member organizations of the DC are appointed by the SC, or if applicable through a dedicated SC subcommittee, in consultation with the Co-hosts for a term up to the length of their funding commitment in whole year increments. Organizations may serve multiple terms dependent on continued status as an active donor and reapproval from the SC, or if applicable through a dedicated SC subcommittee, in consultation with the Co-hosts.
- 4.2.2 DC member organizations shall select and confirm by simple majority vote a Speaker, optionally, a Vice-Speaker.
- 4.2.3 The appointment of the Speaker and Vice-Speaker shall be for a term of one (1) year, renewable twice upon majority vote of the DC and shall take into consideration the aspiration to promote diversity (including geographical, funder type, sectoral, amongst others) within the DC.
- 4.2.4 The Speaker and Vice-Speaker may alternatively serve more terms as a regular member of the DC as determined by the SC, or if applicable a dedicated SC subcommittee.
- 4.2.5 Prior to the end of the first one-year term, an assessment shall be conducted that may lead to the renewal or termination of term for a portion of the DC, to be determined by the SC, or if applicable a dedicated SC subcommittee, in consultation with the Co-Hosts.
- 4.2.6 If an individual representative of a DC member organization changes employment or affiliation during their term, the member shall inform the SC, or if applicable a dedicated SC subcommittee, who will consider whether and how this may affect the balance and composition of the DC. The member organization represented by the individual representative will make a recommendation to the SC, or if applicable a dedicated SC

subcommittee, on an alternative individual representative from the organization to maintain balance.

- 4.2.7 Should a Donor Council Speaker or Vice-Speaker be unable to finish their term, a replacement shall be nominated by the DC and will be confirmed by majority vote of the remaining DC members.
- 4.2.8 A Donor Council member, Speaker or Vice-Speaker may be removed by consensus or majority vote of the SC pursuant to Section 6.2 of the SC ToR, or if applicable through a dedicated SC subcommittee, with the consent of the Co-Hosts, on reasonable grounds. Reasonable grounds include but are not limited to:
- i. Lack of attendance.
 - ii. Lack of adherence to the provisions of this ToR.
 - iii. Violations of the *Conflict-of-Interest Policy* or inappropriate conduct by the member organization's individual representative that risks the reputation, impartiality, or independence of GHG Protocol.
 - iv. Other reasonable causes in the view of the SC.

4.3 Roles and Responsibilities of the Speaker and Vice-Speaker

- 4.3.1 The Speaker shall be responsible for:
- i. Representing the DC before the SC, or if applicable through a dedicated SC subcommittee.
 - ii. Representing the DC in engagement with the Secretariat and SC, or if applicable with a dedicated SC subcommittee, including regular consultations regarding planning and drafting materials for DC deliberations.
 - iii. Ensuring the DC is working in accordance with this ToR.
 - iv. Aligning the agenda of DC meetings with the Secretariat and SC.
 - v. Coordinating all meetings of the DC in an impartial manner that yields a balanced consensus of views toward the aim of achieving the best outcomes for GHG Protocol.
- 4.3.2 The Vice-Speaker, if any, shall coordinate DC meetings in the absence of the Speaker, and support with other coordination tasks as requested by the Speaker.

5. Meeting Organization and Documentation

5.1 Support

- 5.1.1 The DC is supported by the Secretariat, which will prepare working documents, assist the DC Speaker in facilitating deliberation and serve as secretary to convene meetings and capture minutes and decisions.

5.2 Frequency

- 5.2.1 The DC is expected to meet two (2) times per year, including one (1) in-person meeting and the remainder virtual.
- 5.2.2 If deemed necessary, additional meetings may be scheduled with approval from the SC, or if applicable through a dedicated SC subcommittee, upon written request by at least three (3) of Donor Council members and written notification to the DC Speaker.

- 5.2.3 A schedule of all planned meetings will be published at the beginning of each calendar year and updated as required by the Secretariat.

5.3 Agenda

- 5.3.1 The Speaker shall decide on the agenda for the meetings in alignment with the Secretariat. Agenda items may be proposed by DC members, the SC, or if applicable through a dedicated SC subcommittee, or the Co-Hosts.
- 5.3.2 The meeting agenda shall be sent to all DC members and any additional participants by the Secretariat on behalf of the Speaker at least five (5) working days prior to a meeting, with all proposals for recommendations clearly highlighted.
- 5.3.3 Draft recommendations shall be given to the Secretariat for review at least ten (10) working days prior to the agenda being sent out and shared with all DC members, together with the agenda, at least ten (10) working days in advance of a meeting.

5.4 Participation

- 5.4.1 Members of the DC shall participate in all DC meetings.
- 5.4.2 Where a member is foreseeably indisposed for a particular meeting, advance notice of ten (10) working days shall be given to the Speaker and Secretariat in writing, to allow for rescheduling if a quorum cannot be achieved (see Section 6.1).
- 5.4.3 Where a member is unexpectedly indisposed for a particular meeting, the member shall inform the Speaker as soon as possible.
- 5.4.4 Designated members of the Secretariat shall also attend the meetings, to support with facilitation and documentation.
- 5.4.5 Guests without rights to make recommendations may be invited to meetings by the SC Chair, or by the Co-Hosts with advance notice to the DC Speaker.

5.5 Meeting minutes

- 5.5.1 The Secretariat shall prepare the minutes of each DC meeting.
- 5.5.2 The minutes of DC meetings shall capture attendance, key topics discussed and inputs received, deliberations, outcomes and recommendations.
- 5.5.3 Contributions shall not be attributed to individual members without prior written consent.
- 5.5.4 Confidential or proprietary information (e.g., internal financial records, pending partnerships, management changes, etc.) may be redacted from the publicly available minutes on a case-by-case basis, in consultation with the SC Chair or if applicable with a dedicated SC subcommittee.
- 5.5.5 Meeting minutes shall be signed by the Speaker and distributed to meeting participants within ten (10) working days after a meeting and kept on record for five (5) years.
- 5.5.6 If no objections are raised within ten (10) working days after the distribution of meeting minutes, these will be considered as finally agreed by silent consent.
- 5.5.7 If objections are raised, the Speaker will work with DC members to resolve these. Once the objection is resolved, the minutes will be considered final following a further ten (10) working days after the distribution of the newly resolved minutes. New objections may not be raised after the resolution of the prior objection.
- 5.5.8 Meeting summaries capturing attendance, key deliberations, outcomes and decisions will be made publicly available on the GHG Protocol website.

6. Making of Recommendations

6.1 Quorum

- 6.1.1 A DC meeting approving formal proposals to the SC shall not be held unless there is a quorum present.
- 6.1.2 A quorum is defined as a simple majority of the Donor Council members being present in person or via telecommunications, including at least one Speaker or Vice-Speaker.
- 6.1.3 If in advance of a meeting it is clear that a quorum will not be achieved, the Speaker may reschedule the meeting, giving ten (10) working days' notice to all participants of the new meeting date.

6.2 Voting and Consensus

- 6.2.1 Members of the DC are expected to make recommendations that adhere to the following principles:
 - i. Consensus-seeking: Attempting to generate as much agreement among DC members as possible through a focus on finding solutions.
 - ii. Integrity: Striving for the best possible decisions which uphold the public interest and mission of GHG Protocol, rather than an organizational or personal preference.
- 6.2.2 The DC shall strive to facilitate consensus amongst members around recommendations in line with its remit and responsibilities. The work of the DC shall not be invalidated by its inability at times to achieve an optimum level of consensus.
- 6.2.3 If consensus (defined as the absence of sustained opposition) as to the recommendation on a specific topic cannot be reached within the DC, any member may call for a motion for an indicative vote. If the motion is confirmed by any second member of the Donor Council, an indicative vote shall be taken to document the extent of support for or acceptance of different options among DC members.
- 6.2.4 The Secretariat shall keep track of any indicative vote and its outcome, including the extent and nature of different underlying perspectives, and shall provide a detailed breakdown of the number of voting members, votes for and against as well as abstentions alongside additional relevant considerations to the SC.
- 6.2.5 In line with the limitations of the DC pursuant to Section 3.2, no indicative votes shall be construed to represent a binding recommendation.

7. Special Procedures during Initial Establishment

- 7.1.1 The DC may be provisionally established once it consists of at least three (3) members. Until such time as the DC is fully constituted pursuant to Section 4.1.1, the provisions for making recommendations pursuant to Section 6.1 and general notice periods in this document shall be waived regarding any recommendations made pursuant to Section 3.1.
- 7.1.2 All recommendations shall be made by consensus among all DC members appointed to date and recorded in writing.
- 7.1.3 These ToRs will be reviewed and adapted as needed one year after becoming effective for the first time.

8. Commitment, Remuneration and Acknowledgement

8.1 Commitment

8.1.1 When joining the DC, members commit to:

- i. Knowing GHG Protocol, the environment in which it operates and having a high-level understanding of GHG Protocol Standards and tools.
- ii. Following major new developments in carbon accounting and target-setting.
- iii. Dedicating an appropriate amount of time to DC activities.
- iv. Disclosing participation in other activities that could cause potential or perceived conflict-of-interest.
- v. Attending DC meetings (both physical and virtual) and preparing for meetings, discussions and other activities.
- vi. Advising the Secretariat on the preparation of written bases for conclusions once recommendations have been made.
- vii. Respecting any confidentiality requirements as advised by the Secretariat.

8.1.2 Being a member of the Donor Council is a voluntary, unpaid and part-time position.

8.2 Acknowledgement

8.2.1 Current DC members will be acknowledged as such and listed by name and affiliation as a member of the DC on the GHG Protocol website and in the media.

9. Interpretation of Governing Documents

9.1.1 GHG Protocol governance structures and processes to develop, revise and approve any standards owned, published and maintained by GHG Protocol are governed by the ToRs and related documents, collectively referred to as the “Governing Documents,” as detailed in the *GHG Protocol Governance Overview*.

9.1.2 These documents shall be interpreted together as a whole and not separately. In the event of any conflict or inconsistency between the provisions of any of the Governing Documents, the provisions shall be interpreted in a manner that best supports to the overall governance and objectives of GHG Protocol, to the fullest extent possible. Where necessary, any questions of interpretation should be referred to the body responsible for approving the respective ToR or document.