

Greenhouse Gas Protocol

Governance process for developing standards and guidance

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Greenhouse Gas Protocol Overview

Greenhouse Gas Protocol (GHG Protocol) is a multi-stakeholder partnership of businesses, non-governmental organizations (NGOs), governments, and others convened by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD). Launched in 1998, the mission of GHG Protocol is to develop internationally accepted greenhouse gas (GHG) accounting and reporting standards and tools, and to promote their adoption to achieve a low emissions economy worldwide.

Approach

Key elements of Greenhouse Gas Protocol's approach include:

- **Develop guidance through a global, inclusive, multi-stakeholder process** in partnership with companies, government agencies, NGOs, and other experts and stakeholders from around the world. GHG Protocol has twenty years of experience convening global stakeholders to develop consensus GHG accounting methodologies. GHG Protocol follows the same type of global, inclusive, and open multi-stakeholder process used to develop the *GHG Protocol Corporate Standard* (2004), the *GHG Protocol for Project Accounting* (2005), the *Corporate Value Chain (Scope 3) Standard* (2011), and the *Product Life Cycle Standard* (2011).
- **Ensure rigorous and user-friendly technical design** to ensure a true and fair account of emissions and removals aligned with international best practices and key GHG accounting principles (rel-

evance, accuracy, completeness, consistency, transparency, and conservativeness, permanence, and comparability if relevant to the accounting topic).

- **Pilot test draft guidance** by a set of companies to gain real-world feedback on the practicality and usefulness of draft guidance and ensure that the final guidance is well-suited to their needs.

Governance and Development Process

Overview

WRI and WBCSD convene a series of stakeholder groups as part of the global, inclusive, multi-stakeholder guidance development process. The stakeholder groups are balanced by including participation from diverse geographies and include a range of government, business, and civil society participants. All outputs are subject to a comprehensive review by any interested stakeholders.

The governance process to oversee and develop the new guidance consists of five groups:

- Secretariat
- Advisory Committee
- Technical Working Group(s)
- Review Group
- Pilot Testing Group

TABLE 1 • Summary of responsibilities and expected commitment of each stakeholder group

GROUP	RESPONSIBILITIES	COMMITMENT
Secretariat (WRI and WBCSD)	Convene, facilitate, and oversee process	Provide dedicated staff
Advisory Committee	Provide strategic guidance on the goals and direction of the project	Participate in 2-4 meetings per year
Technical Working Group(s)	Develop the technical content of the guidance	Participate in biweekly conference calls during the development of the first draft (unless fewer calls are necessary); and the necessary time to prepare and review materials (approx. 5-10 hours per month)
Review Group	Review and provide feedback on draft guidance produced through the working group process	At the discretion of the participant, review and provide written comments on draft guidance
Pilot Testing Group	Implement the draft guidance and provide feedback for their improvement	Implement the draft guidance; provide feedback on the strengths and weaknesses of the draft guidance; generate case studies to be included in the final publication(s)

Decision-making process

Each group (1. Secretariat, 2. Advisory Committee, 3. Technical Working Group(s), 4. Review Group, and 5. Pilot Testing Group) plays a distinct role in the development and decision-making process of the GHG Protocol standard or guidance. The GHG Protocol Secretariat aims to facilitate decision-making on the various elements of the guidance by evaluating options according to the decision-making criteria.

Decisions and development of GHG Protocol standards and guidance are made according to the GHG Protocol decision-making criteria and hierarchy, explained below.

GHG Protocol decision-making criteria and hierarchy

1. First, GHG Protocol accounting and reporting approaches shall meet the GHG Protocol accounting and reporting principles (see below), and shall align with the latest climate science and global climate goals (i.e. keeping global warming below 1.5°C).
2. Second, GHG Protocol accounting frameworks should support ambitious climate goals and actions in the private and public sector.
3. Third, GHG Protocol accounting frameworks which meet the above criteria should be feasible to implement for the users of the frameworks. For aspects of accounting frameworks that meet the above criteria but are difficult to implement, GHG Protocol should provide additional guidance and tools to support implementation.

TABLE 2 • GHG Protocol accounting and reporting principles

PRINCIPLE	DEFINITION
Relevance	Ensure the GHG inventory appropriately reflects the GHG emissions (and removals, if applicable) of the company and serves the decision-making needs of users – both internal and external to the company.
Completeness	Account for and report on all GHG emissions (and removals, if applicable) from sources, sinks, and activities within the inventory boundary. Disclose and justify any specific exclusions.
Consistency	Use consistent methodologies to allow for meaningful performance tracking of emissions (and removals, if applicable) over time and between companies. Transparently document any changes to the data, inventory boundary, methods, or any other relevant factors in the time series.
Transparency	Address all relevant issues in a factual and coherent manner, based on a clear audit trail. Disclose any relevant assumptions and make appropriate references to the accounting and calculation methodologies and data sources used.
Accuracy	Ensure that the quantification of GHG emissions (and removals, if applicable) is systematically neither over nor under actual emissions (and removals, if applicable), and that uncertainties are reduced as far as practicable. Achieve sufficient accuracy to enable users to make decisions with reasonable assurance as to the integrity of the reported information.
Conservativeness	Use conservative assumptions, values, and procedures when uncertainty is high. Conservative values and assumptions are those that are more likely to overestimate GHG emissions and underestimate removals, rather than underestimate emissions and overestimate removals.
Permanence	Ensure mechanisms are in place to monitor the continued storage of reported removals, account for reversals, and report emissions from associated carbon pools.

Terms of reference for stakeholder groups

See below for additional details on the composition, responsibilities, decision-making process, commitment, and acknowledgment for each of the groups.

Secretariat

WRI and WBCSD convene and facilitate the guidance development process and act as the Secretariat.

Responsibilities

- Convene participants
- Raise funds to support the process
- Facilitate and coordinate meetings of the advisory committee, technical working groups, and stakeholder workshops

- Draft written inputs into the Advisory Committee and Technical Working Group process, including background on relevant standards and methodologies, accounting issues and challenges, and key decisions to be made by each group
- Draft sections of the standards/guidance
- Recruit pilot testers and manage pilot testing
- Ensure consistency and user-friendly presentation in the final standards across all sections developed by the technical working groups
- Produce final publications, taking into account feedback received to ensure the highest quality

Decision Making Process

In cases where the Technical Working Group and Advisory Committee is unable to reach consensus recommendations, the Secretariat retains the authority to make a final decision, guided by the majority viewpoint and the GHG Protocol decision-making criteria and hierarchy described above.

Advisory Committee

The Advisory Committee provides strategic guidance on the goals and direction of the project.

Composition

The Advisory Committee consists of key advisors with a strategic or technical leadership role in the GHG accounting and reporting ecosystem. Participation in the Advisory Committee is by invitation only.

Responsibilities

1. Strategic guidance
 - i. Provide advice on the objectives and scope of the standards/guidance
 - ii. Provide advice and guidance on objectives and composition of working groups and ensure that working group outputs are consistent with established objectives
 - iii. Provide guidance on the topics to be addressed by the Technical Working Groups
 - iv. Support broad adoption and use of the standards/guidance by companies, GHG reporting and target setting programs/initiatives, governments, financial institutions, and civil society
2. Technical and policy guidance
 - i. Recommend solutions to major technical or policy disagreements or questions when the Technical Working Groups are unable to reach consensus and/or provide solutions (e.g., technical questions include what types of methods are available, while policy questions include what types of methods should be required or optional.).
3. Standards/guidance review
 - i. Review draft standards/guidance from the Technical Working Groups for relevance, accuracy, consistency, and completeness.

Decision Making Process

Members of the Advisory Committee provide inputs and recommendations on key questions. In cases where the Advisory Committee is unable to reach consensus recommendations, the Secretariat retains the authority to make a final decision, guided by the GHG Protocol decision-making criteria and hierarchy.

Commitment

Advisory Committee members are requested to make a two-year commitment to participate in the standards/guidance development process. This is expected to involve:

- 2-4 meetings per year (for 3 years)

Acknowledgement

Members of the Advisory Committee are acknowledged as such and listed by name and affiliation in the final publication.

Technical Working Group(s)

Members of the Technical Working Group(s) develop the technical content of the standards/guidance. The number of Technical Working Groups is to be determined.

Composition

Each Technical Working Group(s) consists of experts from business, government, academia, and NGOs with technical backgrounds and expertise in relevant standards or guidance under development or updates. A Secretariat staff member is designated as a facilitator for each group.

Responsibilities

- For the set of technical accounting issues designated to the group: review relevant existing methodologies and practices; analyze the issues and challenges; and develop recommendations around the content of standards/guidance
- Draft sections of text on the designated topics and review draft text at frequent intervals
- Receive and respond to feedback on draft chapters from the Advisory Committee, the Review Group, the pilot testing phase, and public comment periods

Decision-Making Process

The Technical Working Groups seek to reach consensus recommendations on each aspect of the standards/guidance. If the Technical Working Group is unable to reach a consensus, the group provides the Advisory Committee with a set of options for review and recommendation, indicating the relevant advantages and disadvantages of each option. In cases where the Advisory Committee is unable to reach a consensus, the Secretariat retains the authority to make a final decision, guided by the majority viewpoint and decision-making criteria and hierarchy.

Commitment

Technical Working Group Members are requested to make a two-year commitment to participate in the standards and guidance development. This is expected to involve:

- 2 conference calls per month during the first draft development (unless fewer calls are necessary), with optional participation in additional conference calls in sub-groups as needed
- Occasional calls after the first draft is developed, as needed
- The necessary time to prepare and review materials (approx. 5-10 hours per month)

Acknowledgement

Members of the Technical Working Groups are acknowledged as Technical Working Group Members and listed by name and affiliation in the final publication.

Review Group

The Review Group provides feedback on the draft guidance as it is produced through the working group process.

Composition

The group consists of any interested stakeholders from government, business, NGOs, academia, etc.

Responsibilities

At the discretion of the individual participant, provide written feedback on draft guidance. Comments from the Review Group will be incorporated at the discretion of the Technical Working Groups, Advisory Committee members, and the Secretariat.

Commitment

Receive draft guidance and provide written feedback at the discretion of the individual participant.

Acknowledgement

Stakeholders who submit comments as part of the Review Group are acknowledged and recognized as Reviewers and listed by name and affiliation in the final publication.

Pilot Testing Group

After the draft guidance is prepared, companies and organizations have an opportunity to test the draft guidance to ensure that it can be practically implemented, provide any feedback for its improvement, and serve as important case studies in the final publication. The Secretariat provides technical support to Pilot Testers in implementing the draft guidance. Feedback from the pilot testing is incorporated into the final version of the guidance.

Pilot testing companies will pilot test the draft Guidance by developing a GHG inventory using the guidance. Supporting partners will provide technical support to the pilot testing companies of their choice in the form of implementation resources (such as data and tools), trainings, calls, and/or other activities.

Composition

The group consists of selected organizations representing a diversity of sectors and geographic locations.

Responsibilities

- Implement the draft guidance
- Provide detailed, constructive feedback on the strengths and weaknesses of the draft guidance
- Generate case studies to be included in the final publication

Commitment

Commit to testing and implementing the draft guidance, providing feedback through a questionnaire, and developing a case study.

Acknowledgement

Pilot testers will be recognized as Pilot Testers and listed by affiliation in the final publication.

Annex: Governance Process for Land Sector and Removals Guidance (under development)

Below illustrates the application of the governance process in the development of the Land Sector and Removals Guidance, which is currently in the pilot testing phase.

FIGURE 1 • Land Sector and Removals Guidance decision-making process

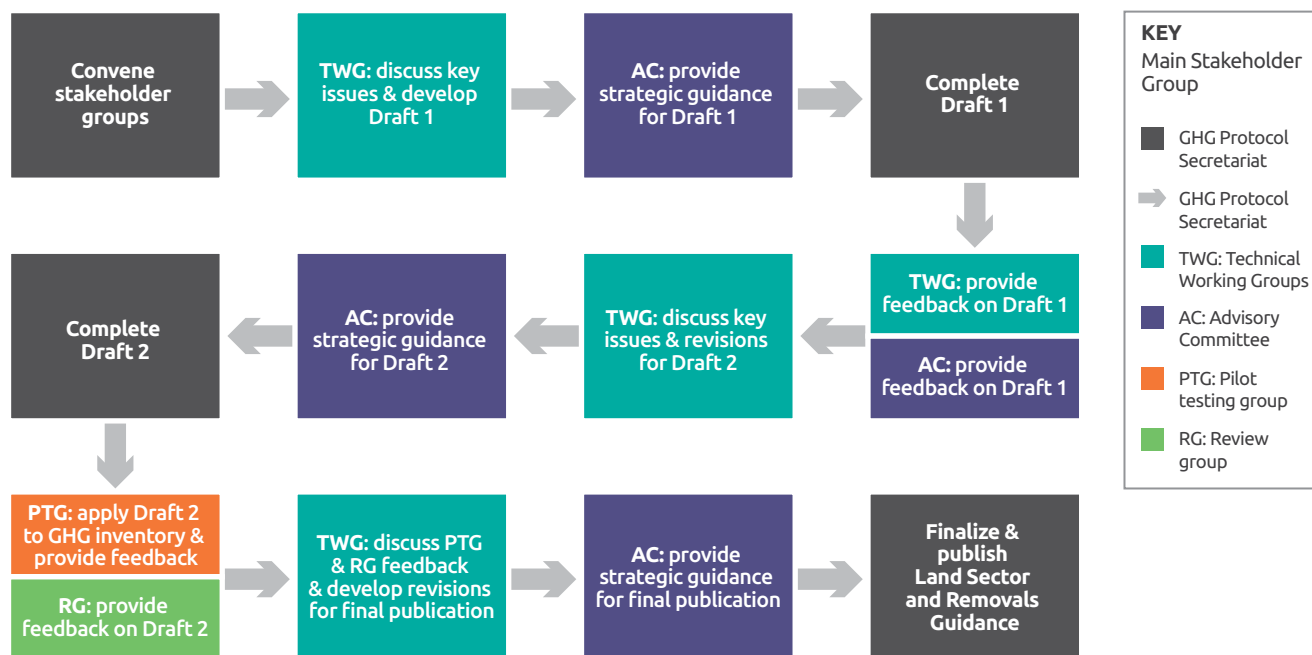


FIGURE 2 • Land Sector and Removals Guidance project timeline

ACTIVITIES	2020				2021				2022				2023	
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2
Convene stakeholder groups	■													
Technical Working Group and Advisory Committee discussions		■	■	■										
Development of first draft					■	■	■							
TWG and Advisory Committee review of first draft								■						
Revision through TWG and AC									■	■				
Development of second draft (Draft for Pilot Testing and Review)										■	■			
Review by Review Group (2 months)											■	■		
Pilot Testing (4 months)											■	■	■	■
Revise guidance, incorporating feedback from pilot testing and review													■	
Finalize and publish standard/guidance													■	

List of Land Sector and Removal Guidance stakeholder group members

Advisory Committee Members

Greg Downing	Cargill	Gladys Naylor	Mondi
Thomas Maddox	CDP	Conor McMahon	Nestlé
Frances Wang	ClimateWorks Foundation	Jon Dettling	Quantis International
Nicolas Gordon	CMPC	Leah Samberg	Rainforest Alliance
Michele Galatola	European Commission	Alex Cantlay	Shell
Till Neeff	Food and Agriculture Organization of the United Nations	Antti Marjokorpi	Stora Enso
Owen Hewlett	Gold Standard	Cristiano Resende De Oliveira	Suzano
Uwe Fritsche	IEA Bioenergy / IINAS	Volker Sick	Global CO ₂ Initiative / University of Michigan
Andreas Ahrens	IKEA	Martha Stevenson	WWF
Kevin Rabinovitch	Mars	Bernhard Stormyr	Yara

Technical Working Group Members

Maya Kelty	3Degrees	Louis Uzor	Climeworks
Richard Sheane	3Keel	Catharina Hohenthal	Confederation of European Paper Industries
Beatriz Shanez Jimenez	Aether UK	Marie-Pierre Bouquet Lecomte	Danone
Jad Daley	American Forest	Edwin Alders	DNV GL
Edie Sonne Hall	American Forest Foundation	Michael Goldsworthy	Drax
Caroline Gaudreault	Anthesis	Caroline Wade	Ecosystem Services Market Consortium
Sofyan Kurnianto	Asia Pacific Resource Holdings International	Thibaut Brac de la Perriere	EDF
Annette Cowie	Australia NSW Dept. of Primary Industries / IEA Bioenergy	Joe Rudek	Environmental Defense Fund
Tilman Silber	Barry Callebaut	Braulio Pikman	Environmental Resources Management Brazil
Monica McBride	Bayer	Jessie Dzura	Enviva Biomass
Amargit Singh	Biz Excellence Systems Sdn Bhd	Harmen Dekker	European Biogas Association
Mike McMahon	BP	Parminder Plahe	European Investment Bank
Yuki Hamilton Onda Kabe	Braskem	Valeria De Laurentiis	European Joint Research Centre
Mounyelle Nkake Manfred Claude Cyrille	Cameroon Ministry of External Relations	Jesse Scharf	European Renewable Gas Registry
John Kazer	Carbon Trust	Sudha Padmanabha	Fair Climate Services Pvt. Ltd.
César Dugast	Carbone 4	Allison Thomson	Field to Market
Pedro Faria	CDP	William Gischlar	Firmenich Inc.
Peggy Kellen	Center for Resource Solutions	MaryKate Bullen	Forest Investment Associates
Juan Jose Rincon Cristobal	Climate Change Atelier, S.L.	Pina Gervassi	Forest Stewardship Council

Steven Rosenzweig	General Mills	Olivia Tuchten	Promethium Carbon
Ruaraidh Petre	Global Roundtable for Sustainable Beef	Simon Gmuender	Quantis International
Roger Ballentine	Green Strategies	Jeff Seale	Regrow Agriculture
Madeleine Hardy	Guidehouse	Jamie Bohan	Republic Services, Inc.
Remi Samad	Heineken	David Morris	Royal DSM
Christoph Leibing	Inter IKEA Group	Jacob Crous	Sappi Forests
Andreas Flad	KlimAktiv Consulting GmbH	Steve Muzzy	Second Nature
Miguel Brandão	KTH - Royal Institute of Technology, Sweden / IEA Bioenergy	Tanya Yatchenia	Shell
George Peridas	Lawrence Livermore National Lab	Derik Broekhoff	Stockholm Environment Institute
Laura Overton	Mars Incorporated	Simon Armstrong	Sustainable Biomass Program
Anthansia Xeros	Mastercard	David Cockburn	Tetra Pak
Pete Garbutt	McDonald's Corporation	Stephan Wehr	The Delphi Group
Lauren Cooper	Michigan State University Forestry Department	Ran Tao	The Estée Lauder Companies Inc
Christian Ramaseder	Mondi	Steve Wood	The Nature Conservancy
Rob Waterworth	Mullion Group	Michael Mugarura	Thünen Institute of Forest Ecosystems
Kirsten Vice	NCASI	Cher Xue	True North Collective
Urs Schenker	Nestlé Research	Sara Ohrel	United States Environmental Protection Agency
James Goudreau	Novartis	Sasha Wilson	University of Alberta
Michelle Nutting	Nutrien	Gary Bull	University of British Columbia
Tom Oldfield	Olam International	Diarmaid Clery	University of East Anglia
Morten Pedersen	Orsted	Matthew Brander	University of Edinburgh
Mary Booth	Partnership for Policy Integrity	Rachel Lamb	University of Maryland
Fabio Nogueira de Avelar Marques	Plantar Carbon	Hilton Thadeu do Couto	University of São Paulo
Abdulmutalib Yussuff	Project Drawdown	Ara Erickson	Weyerhaeuser
		Anna Stephens	WSP
		Christa Anderson	WWF

Review Group

Over 1,200 individuals are signed up to review the draft guidance. Reviewers will be acknowledged in the final publication based on completion of the review.

Pilot Testing Companies (as of Sep 7, 2022)

Pilot testing companies that have agreed for their names to be shared at this stage are listed below. Please note that public acknowledgement in the final publication of the guidance will be determined by which organizations complete the pilot testing process and will be confirmed in a later stage.

A.P. Moller - Maersk A/S	ADM	Ansell
AB InBev	Altri Florestal	APRIL
ABP Food Group	AMAGGI	Aptar

Arauco	Hedeselskabet	Republic Services
Arla Foods	Hilton Food Group	Resolute FP
Ayala Land Inc	IKEA Industry	Sappi Southern Africa Ltd (Forests only)
Barry Callebaut Sourcing AG	Ingka Investments	Shell
Birla Cellulose, Aditya Birla Group	INTER IKEA	Sinatur
Bonnefield Inc	International Paper	Stockholm Exergi
Brambles	International Woodland Company A/S	Stora Enso Oyj
Braskem	Jackson Family Wines	Sundown Pastoral Company (Good Earth Cotton)
BTG Pactual Timberland Investment Group ("TIG")	Kimberly-Clark Corporation	Suzano S.A.
Bunge	Land O'Lakes, Inc.	Sveaskog
Bush Heritage Australia	Lenzing AG	Svenskt Butikskött
Canadian Forest Products Ltd.	LRF (Federation of Swedish Farmers)	SVOA- Stockholm Vatten och Avfall, Municipal Community Company
Cargill, Inc	Maple Leaf Foods	Sylvamo
CDPQ	Mars Incorporated	Tate & Lyle
Church Commissioners of England	McDonald's	The New Zealand Merino Company
Clean Energy	MIGUEL TORRES S.A.	The Procter & Gamble Company
CMPC	Mondi	The Royal Society for the Protection of Birds (RSPB)
Corteva Agriscience	National Trust	TotalEnergies
Danish Crown	Neste Oyj	Tyson Foods, Inc.
Dawn Meats Group and Dunbia	Nestle	Unilever
Dexco S.A	New Forests	UPM
Dow Inc.	Noosa Council	UPS
Drax	Northern Lights JV	VALE SA
Forest Investment Associates	Nutrien	Wasa, part of Barilla Group
FrieslandCampina	OCP Group	Waste Management, Inc.
General Mills	Olam International Limited	Weyerhaeuser
GFL Environmental	Panera Bread	World Energy
Givaudan	PepsiCo	Yeo Valley Farms
Green Asia Network	Pernod Ricard	
Greenwood / Westchester – Nuveen	Petalon Limited	
Grupo Alimenta	Philip Morris SA	
Hancock Natural Resource Group (HNRG), a Manulife Investment Management company	Preferred by Nature	
	Rabobank	
	Rayonier, Inc	

Pilot Testing Supporting Partners (as of June 24, 2022)

Supporting partners that have agreed for their names to be shared at this stage are listed below. Please note that public acknowledgement in the final publication of the guidance will be determined by which organizations complete the pilot testing process and will be confirmed in a later stage.

2050 Consulting AB	ClimatePartner GmbH	Quantis
3p metrics	Deloitte	Ramboll
ACT Commodities	Denkstatt	Rede Empresarial Brasileira de Avaliação de Ciclo de Vida (Rede ACV)
AdAstra Sustainability	Descartes Labs	RMI, Sustainable Aviation Buyer's Alliance (SABA) co-led by RMI and Environmental Defence Fund (EDF)
AECOM	ecoinvent	ROAD2ZERO
Aether Ltd	Ecosystem Services Market Consortium	South Pole
AFRY Management Consulting Oy	Embrapa	Textile Exchange
Association for Solidarity through Humanitarian Imperative Action (ASHIA) International	EpE - Entreprises pour l'Environnement	The Delphi Group
BetterGreen	ERM	The Initiative for Climate Action and Development (ICAD)
Carbon Friendly Pty Ltd	European Carbon Farmers	The Nature Conservancy
Carbon Intelligence	Forest Stewardship Council	University of Oxford
Carbon Trust	Field to Market: The Alliance for Sustainable Agriculture	Verra
Carbone 4	Gidås Hållbarhetsbyrå	WRAP
Carbonsink Group Srl	Green Solutions	WSP
CCS+ Initiative, Perspectives	Guidehouse	
CEADS	Lestari Capital	
CEBDS - Conselho Empresarial Brasileiro para o Desenvolvimento Sustentável	Mullion Group	
Center for Conservation Innovations PH Inc.	NCASI	
Chavereys	NEL-i	
Climate Change Atelier, S.L.	Perspectives Climate Group	
Climate Positive Consulting	Planetly GmbH	
	Plantar Carbon	

