



World Business Council for Sustainable Development



WORLD RESOURCES INSTITUTE

The Greenhouse Gas Protocol

Product Life Cycle Accounting and Reporting Standard

Comment Template

We are providing this template to streamline public comment submissions. To use this template, please follow the instructions below:

- The Product draft is open for stakeholder comment from November 11, 2009 through December 21, 2009.
- To provide written comments, please use the comment template provided, instead of sending comments in a separate file or e-mail, in order to streamline the comment process.
- When using the comment template, please organize comments by chapter/section and reference page numbers and line numbers.
- If you have questions during the public comment process, please email Holly Lahd at hlahd@wri.org.
- Submit comments as an attached MS Word file by email to Holly Lahd at hlahd@wri.org no later than **Monday, December 21st, 2009**. We appreciate any effort to submit written comments before the deadline.

Feedback from (name): _____ **Alyssa Farrell** _____

Organization: _____ **SAS Institute** _____

Chapter/Section	Comments
The outline and overall structure of the document	
1. Introduction	
2. Principles of Product GHG Accounting	<p>The guidelines state that “Companies shall use an attributional approach to assign life cycle GHG emissions to an individual product system for the purpose of public reporting...”</p> <p>We recommend adding this information: Attributional approaches are commonly found in activity-based cost allocations. Best practice suggests that a financial analyst or cost accounting resource participate in the project to guide product-level accounting decisions.</p>



3. Overview of Product GHG Accounting	
4. Establishing the Methodology	<p>Is there any precedent for evaluating other tradeoffs in addition to carbon emissions? Like water usage or water quality or skills development & training (social sustainability).</p> <p>If so, can there be any system of positive “credits” established if a manufacturer implements a process that reduces scrap and material wastage? Are there any “carbon equivalents” for that activity?</p>
5. Defining the Functional Unit	<p>We didn’t find the definition of “functional unit” very clear. Is the functional unit the “core” of the product? In other words, if Kodak is evaluating a camera, the functional unit would not include the camera strap or memory card – correct? Maybe a few examples would be helpful.</p>
6. Boundary Setting	<p>Are any return/repair processes included in the boundary? A product that is returned to the manufacturer for return/repair has significantly more emissions associated with it, due to transport, re-work, testing, etc.</p>
7. Collecting Data	
8. Allocation	<p>Spend analysis software may be a good proxy to use if allocating emissions based on spend with Tier 1 suppliers.</p>
9. Assessing Data Quality and Uncertainty	<p>Best practice recommends significant analytical data rigor during the data quality process. Data quality is significantly enhanced with information and communication technologies (ICT), especially those that build data quality routines in to data integration processes. Multi-currency and multi-lingual data integration software enables the collection and management of accurate and auditable information for global manufacturers.</p>
10. Calculating GHG Emissions	
11. Assurance	
12. Reporting	
Appendix A: Data Management Plan	<ul style="list-style-type: none"> •
Appendix B: Additional Guidance on Collecting and Calculating Data	<ul style="list-style-type: none"> •
Appendix E: Glossary	<ul style="list-style-type: none"> •
Any other general comments or feedback	<ul style="list-style-type: none"> •

