



Greenhouse Gas Protocol

Governance Overview

Version No.	Date adopted	Description of Amendment
1	19.09.2024	

1 About this Document

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:

GHG	Greenhouse Gas
GHG Protocol	Greenhouse Gas Protocol
ISB	Independent Standards Board
PTG	Pilot Testing Group
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 summarizes the GHG Protocol governance structures, respective roles and responsibilities, normative documents and processes to develop, revise and approve any standards owned by GHG Protocol, and to maintain them over time.
- 1.3.2 The GHG Protocol Governance Overview is the intellectual property of the Co-Hosts and is approved by the SC, which may request additional insight from the ISB and Secretariat. All rights, title and interests in and to the GHG Protocol Governance Overview are owned exclusively by the Co-Hosts.
- 1.3.3 The latest version of the GHG Protocol Governance Overview and all related Terms of Reference (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.

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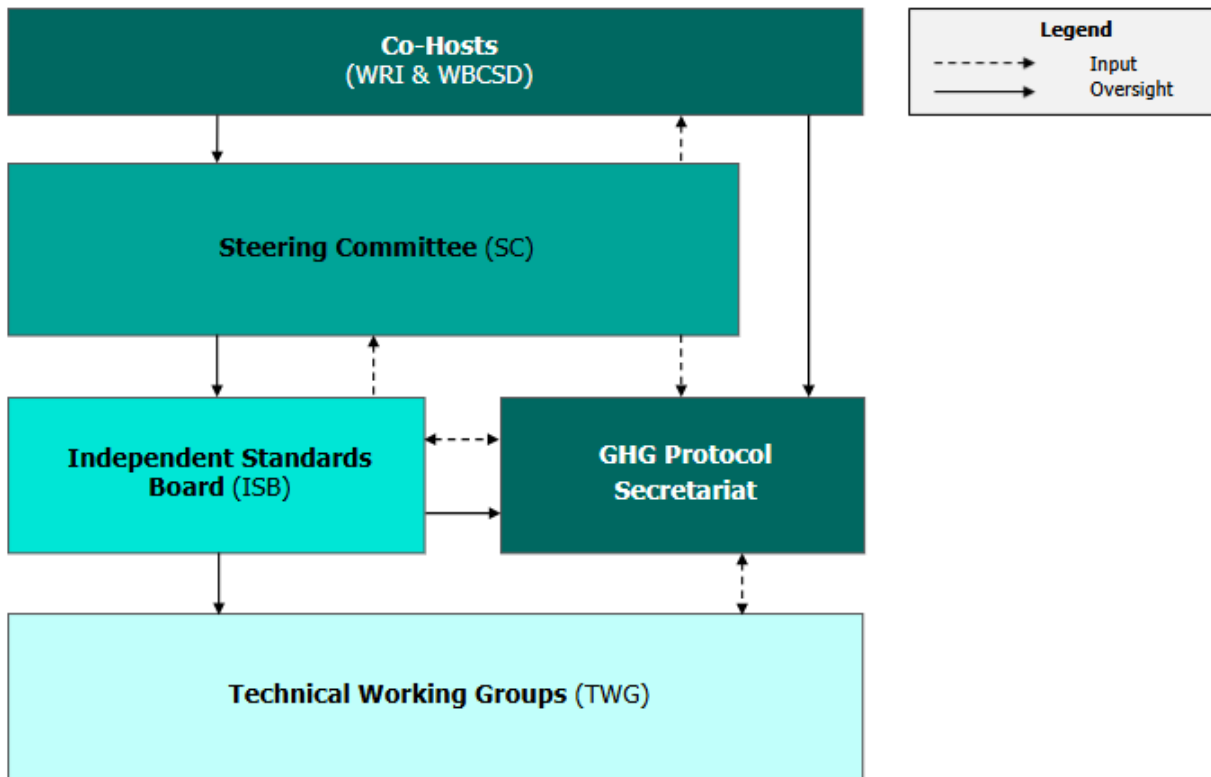
2.1 Multi-stakeholder initiative

- 2.1.1 GHG Protocol acknowledges the importance of and is committed to engaging and collaborating with a range of stakeholders in its broader ecosystem, with the objective of jointly maximizing the impact of GHG Protocol.
- 2.1.2 All new standards and guidance, as well as revisions of existing standards and guidance, will be developed through an inclusive, global, multi-stakeholder process, with participation from academia, businesses, governments, industry associations, NGOs, and other organizations worldwide. This process will be subject to transparent and publicly available procedures. Where relevant, GHG Protocol will enter into formal partnership arrangements, for example in the form of a Memorandum of Understanding to further strengthen collaboration efforts.

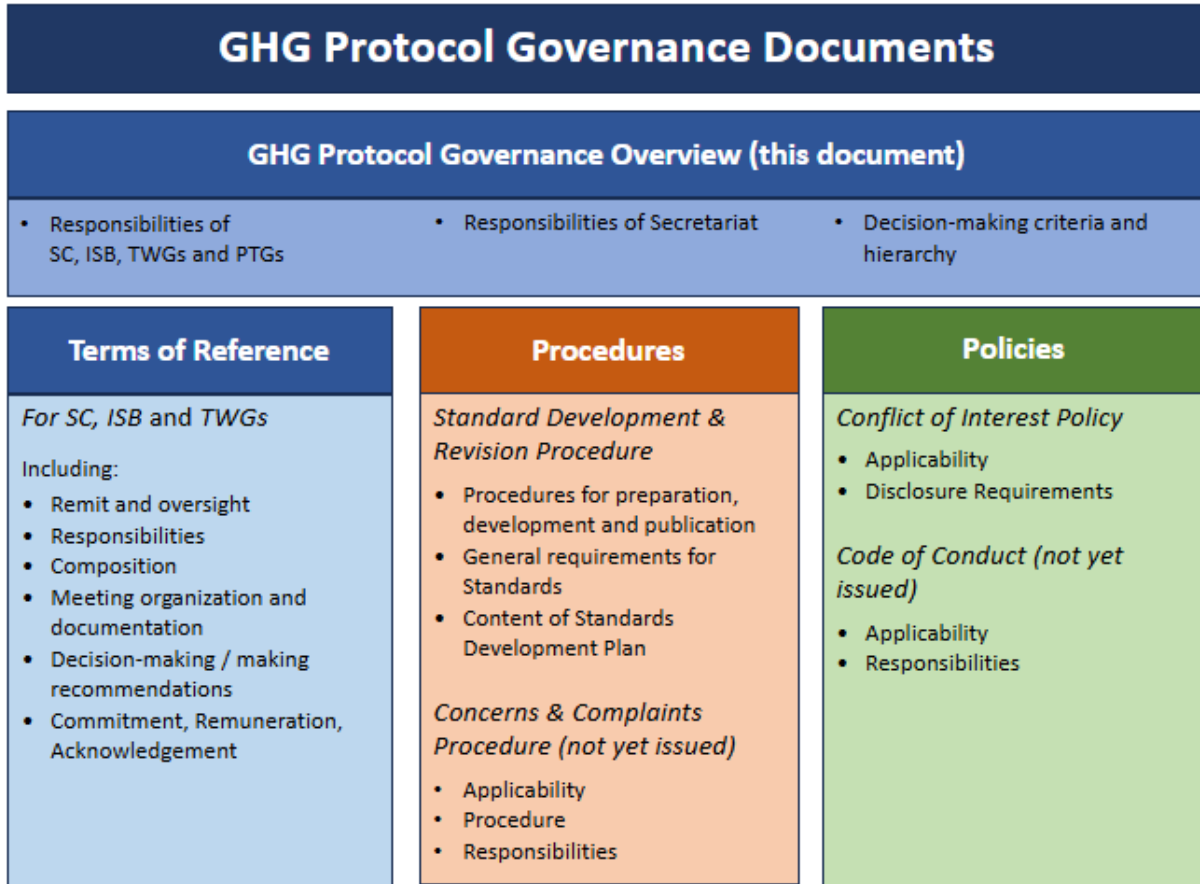
2.2 Governance structure and responsibilities

- 2.2.1 The following bodies as defined above are involved in standards development and revision.
 - i. **Co-Hosts:** The GHG Protocol's Co-Hosts, WRI & WBCSD, are the legal entities that oversee GHG Protocol and in this capacity hire and oversee Secretariat staff, approve annual budgets and progress reports, process grants and contracts, decide on and carry out any actions with legal implications, and publish final standards.
 - ii. **Steering Committee:** The SC 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. The SC, with approval of the Co-Hosts, may create additional advisory bodies to inform its guidance on non-standard-setting strategic matters.
- iii. **Independent Standards Board:** The ISB oversees the standards development process, including but not limited to advising the 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 TWG members, and making decisions related to the content of standards.
 - iv. **GHG Protocol Secretariat:** The Secretariat manages the day-to-day activities of GHG Protocol, and in particular ensures that the development and revision of standards aligns with the GHG Protocol mission, vision, and decision-making criteria (Annex 1).
 - v. **Technical Working Groups:** TWGs 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*. They review draft materials produced by the Secretariat, develop proposals and provide recommendations and feedback on key issues in the standards development or revision process to the Secretariat.
 - vi. **Pilot Testing Group (PTG):** If deemed necessary, a PTG is convened to trial new methods or requirements in practice and provide feedback on their usability and value.
- 2.2.2 Full details of each body’s roles and responsibilities are provided in their respective ToR and the *GHG Protocol Standard Development and Revision Procedure*.
- 2.2.3 The governance structure is summarized in the graphic below.



- 2.2.4 A set of documents guide GHG Protocol’s governance:
- i. **ToRs** govern respective bodies, including SC, ISB and TWGs.
 - ii. **Procedures** describe processes.
 - iii. **Policies** define guidelines on how to handle certain topics.
- 2.2.5 The relationships between these documents are outlined in the diagram below.



Annex 1: Decision-making criteria

To be updated shortly.