



World Business Council for Sustainable Development



WORLD RESOURCES INSTITUTE

The Greenhouse Gas Protocol

Scope 3 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:

- This Scope 3 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	
Part 1	
1. Introduction	
2. Accounting & Reporting Principles	
3. Business Goals & Inventory Design	
4. Mapping the Value Chain	
5. Setting the Boundary	



5.1 Prioritizing Relevant Emissions	Does the “use phase” include the emissions associated with maintenance, return, and repair?
5.2 Prioritizing Relevant Emissions Based on Size	•
5.3 Prioritizing Relevant Emissions Based on Other Criteria	Spend analysis software may be a good proxy to use if allocating emissions based on spend with Tier 1 suppliers. If using this method, the organization should consider direct AND indirect spend with suppliers.
6. Collecting Data	Best practice recommends significant analytical data quality rigor during the data collection 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-currently and multi-lingual data integration software enables the collection and management of accurate and auditable information for global companies.
6.1. Prioritizing Activities	•
6.2. Assessing Data Sources	ICT can help document where proxy or estimated data was applied, thus flagging the data for update at a later time. This electronic audit trail is a key requirement for most sustainability management systems.
6.3. Collecting data	•
7. Allocating Emissions	•
12. Assurance	•
13. Reporting and Communication	The ability to analyze and present information in multiple reporting formats is a “must-have” for most sustainability managers today. The proliferation of information requests and regulatory reports necessitates the application of ICT to this important function.
Part 2	
1. Purchased Goods and Services- Direct (Tier 1) Supplier Emissions	•
2. Purchased Goods and Services – Cradle-to-Gate Emissions	•
3. Energy-Related Activities Not Included in scope 2	•
4. Capital Equipment	•
5. Transportation & Distribution (upstream/inbound)	•
6. Business Travel	•



7. Waste Generated in Operations	•
8. Franchises Not Included in Scope 1 and 2 (Upstream)	•
9. Leased Assets Not Included in Scope 1 and 2 (Upstream)	•
10. Investments Not Included in Scope 1 and 2	•
11. Franchises (Downstream)	•
12. Leased Assets (Downstream)	•
13. Transportation & Distribution (Downstream/ Outbound)	•
14. Use of Sold Products	•
15. Disposal of Sold Products at the End of Life	•
16. Employee Commuting	•
Glossary	•
Any other general comments or feedback	•

