



World Business Council for Sustainable Development



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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): Gordon MacLeod

Organization: TRANSPORT SCOTLAND

Chapter/Section	Comments
The outline and overall structure of the document	<ul style="list-style-type: none"> • The report flows well and outlines the timescales and progress within the project.
Part 1	
1. Introduction	<ul style="list-style-type: none"> • Gives a good concise summary of progress to date and defining parameters.
2. Accounting & Reporting Principles	<ul style="list-style-type: none"> • These are broad enough to be useful principles but need to be followed in conjunction with Inventory Design and Boundary Setting.
3. Business Goals & Inventory Design	<ul style="list-style-type: none"> • Again this is a wide ranging definition which is necessary to include many of the reasons organizations enter in to GHG Management
4. Mapping the Value Chain	<ul style="list-style-type: none"> • This is, and will always be, an area for great debate as the mapping exercise and boundary setting will have the largest bearing on GHG footprints. The mapping exercise is a crucial one which should enable companies to better understand the relevance of downstream and upstream emissions. This will enable a focused interpretation to enhance the Boundary setting exercise. At



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	<p>this stage some estimation of the type of data that could be provided, the magnitude of emissions and ease of which the information could be obtained</p>
5. Setting the Boundary	<ul style="list-style-type: none"> •
5.1 Prioritizing Relevant Emissions	<ul style="list-style-type: none"> • You cannot understand which elements of the emissions are relevant unless the entire footprint is measured or at the least estimated with a degree of uncertainty. The ultimate goal must be to measure 100% of emissions with as high a degree of certainty as possible. If this limit is set at 80% or whatever people may only strive for this target and not beyond. Perhaps some form of accreditation could be introduced on a gold silver and bronze scale for 100% 90% and 80% ? • Clarity must be given on how Capital equipment is dealt with. Preference would be for WLC carbon
5.2 Prioritizing Relevant Emissions Based on Size	<ul style="list-style-type: none"> • Correct to prioritise the largest emissions and not the easiest to reduce.
5.3 Prioritizing Relevant Emissions Based on Other Criteria	<ul style="list-style-type: none"> • Difficult to see how the comparison and priority would be made between GHG reduction and (for example) reputation risk – the emphasis is on GHG reduction so absolute reductions should be priority.
6. Collecting Data	<ul style="list-style-type: none"> •
6.1. Prioritizing Activities	<ul style="list-style-type: none"> • This seems a sensible approach but organizations should be encouraged to improve data accuracy in all areas.
6.2. Assessing Data Sources	<ul style="list-style-type: none"> • As computer based technology are common across many regions/sectors it should be possible to piggy-back on financial data with a (financial) auditor able to verify figures. It should be the organizations remit to request and monitor data from the supply chain as they would be held responsible for any misrepresentation of data. Primary data or verified secondary data would be the preferred options. Could WRI hold a database of regional, verified industry average data ? Organizations should be encouraged to move up the hierarchy of data types for all
6.3. Collecting data	<ul style="list-style-type: none"> • Decision collecting tree (fig 6.2) is a helpful aid to the process. It may prove beneficial to adopt data templates for this exercise to ease the handling/collating of many different data formats.
7. Allocating Emissions	<ul style="list-style-type: none"> • This is complex and as long as the year on year submissions are uniform the allocation could be justified
12. Assurance	<ul style="list-style-type: none"> • External would always be preferred but as long as self assurance is auditable if necessary.
13. Reporting and Communication	<ul style="list-style-type: none"> • The Illustrative Reporting Form is a good starting point but there must be some degree of flexibility to enlarge or exclude areas. • Uncertainty should be clarified by provision of guidance in the form of words. • Additional columns for Extrapolated and Proxy data should be included.
Part 2	
1. Purchased Goods and Services- Direct (Tier 1) Supplier Emissions	<ul style="list-style-type: none"> • Don't agree with Financial based assessments – high emissions low cost is much worse than low emissions high cost.
2. Purchased Goods and Services – Cradle-to-Gate Emissions	<ul style="list-style-type: none"> • As above in 1.
3. Energy-Related Activities Not Included	<ul style="list-style-type: none"> • How is renewable energy handled ? especially if “spare” generated energy is resold ?



in scope 2	
4. Capital Equipment	<ul style="list-style-type: none"> • Agree with methodology but wonder how practical this will be. • Capital equipment should be restricted to tier 1 supply chain only.
5. Transportation & Distribution (upstream/inbound)	<ul style="list-style-type: none"> • Agree Downstream and upstream must be reported separately
6. Business Travel	<ul style="list-style-type: none"> • What consideration is given to active travel ? embodied carbon in the vehicles?
7. Waste Generated in Operations	<ul style="list-style-type: none"> • On-site recycling must be given “ credit “
8. Franchises Not Included in Scope 1 and 2 (Upstream)	<ul style="list-style-type: none"> • No comment
9. Leased Assets Not Included in Scope 1 and 2 (Upstream)	<ul style="list-style-type: none"> • No Comment
10. Investments Not Included in Scope 1 and 2	<ul style="list-style-type: none"> • No Comment
11. Franchises (Downstream)	<ul style="list-style-type: none"> • No comment
12. Leased Assets (Downstream)	<ul style="list-style-type: none"> • No Comment
13. Transportation & Distribution (Downstream/ Outbound)	<ul style="list-style-type: none"> • Agree Downstream and upstream must be reported separately
14. Use of Sold Products	<ul style="list-style-type: none"> • Difficult to measure as products may have differing lifetimes and uses. If standard cross industry measures are available in terms of use, these figures could be utilized by producers for their product sector.
15. Disposal of Sold Products at the End of Life	<ul style="list-style-type: none"> • Again difficult to measure as reuse, recycle and disposal may have wide range of GHG emissions. How would repair of old products be treated if this elongates the life ?
16. Employee Commuting	<ul style="list-style-type: none"> • No comment
Glossary	<ul style="list-style-type: none"> • No comment
Any other general comments or feedback	<ul style="list-style-type: none"> • No comment

