

The U.S. Public Sector Protocol

Context

Development Process

Key GHG accounting elements

Mary Sotos
World Resources Institute
GreenGov Symposium
October 5, 2010

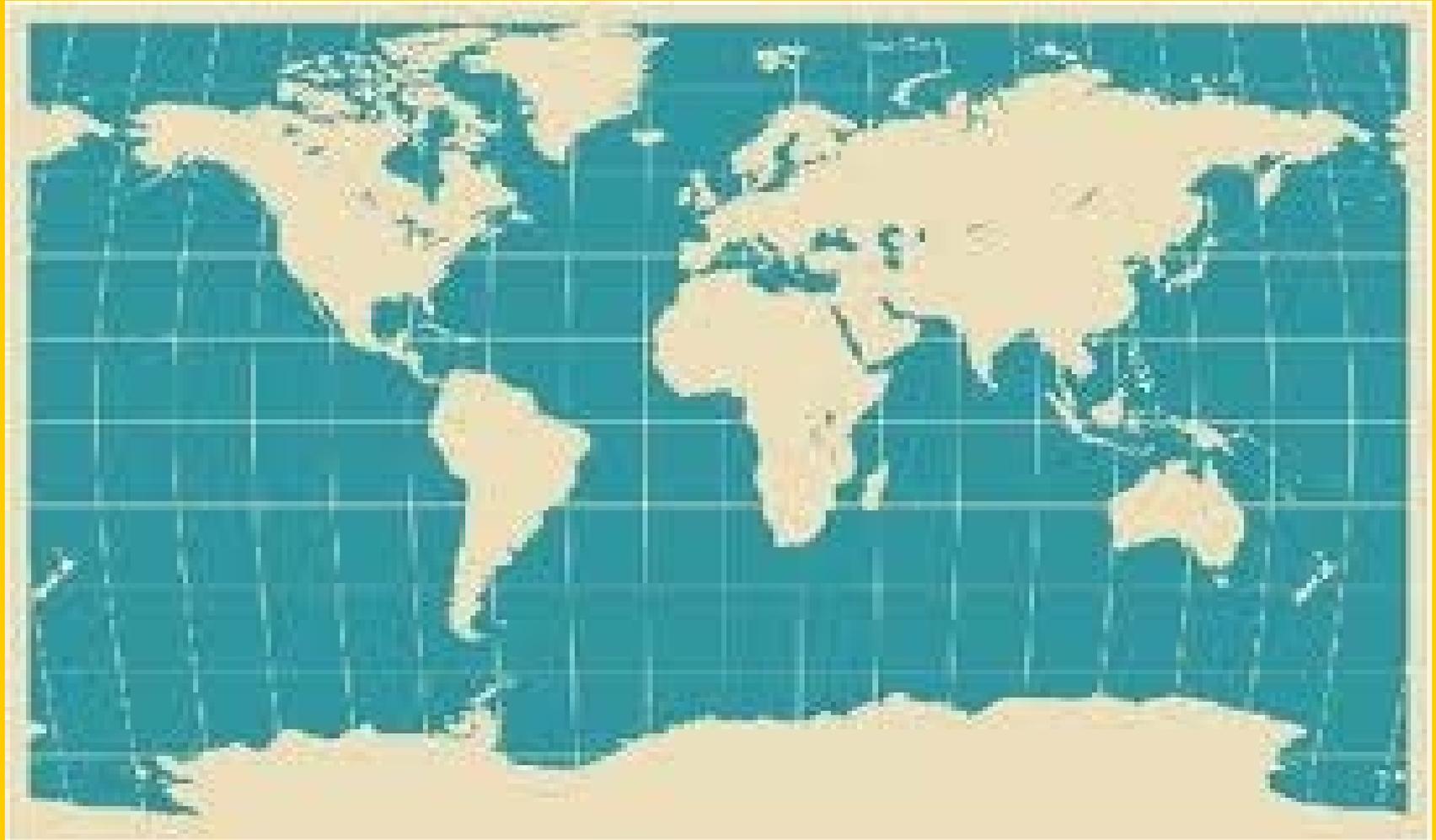


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Context



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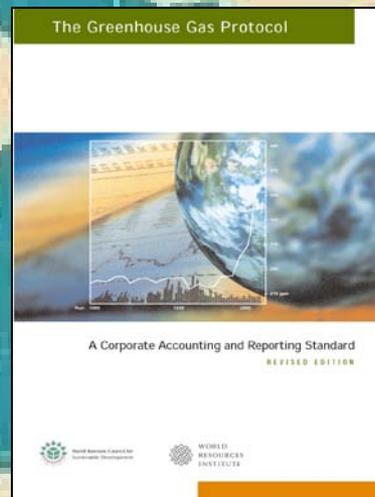
Context

WRI

WBCSD

Transformative Partnerships

Corporate
Facility
Investors
Stakeholders



Credible
International
Consistent
Relevant
Transparent

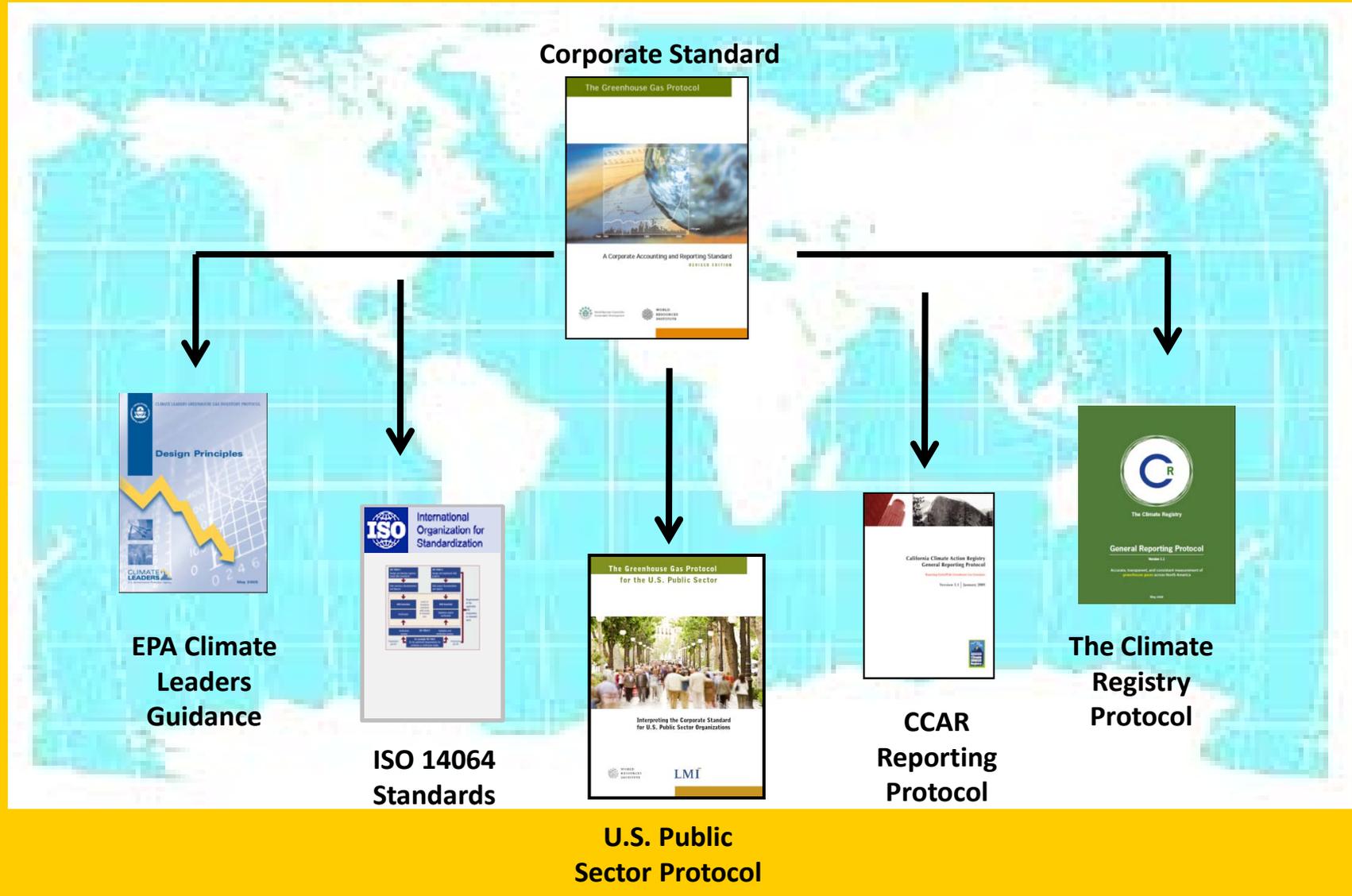


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LMI

DIFFERENCES

Updated information

Different reporting drivers

Availability of other resources

NEEDS

Common, flexible framework

Educational focus

Case Studies, accessibility

**Tension between general vs.
prescriptive**



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STAKEHOLDERS

- 25 federal agencies
- 14 state agencies
- 12 city/local governments
- 7 consultancies
- 5 voluntary reporting programs

DRAFTS

- 5 iterative drafts with stakeholders
- Public comment period
- Internal WRI and LMI review

OUTREACH

- Presentations
- Workshops
- Webinars



Development Process

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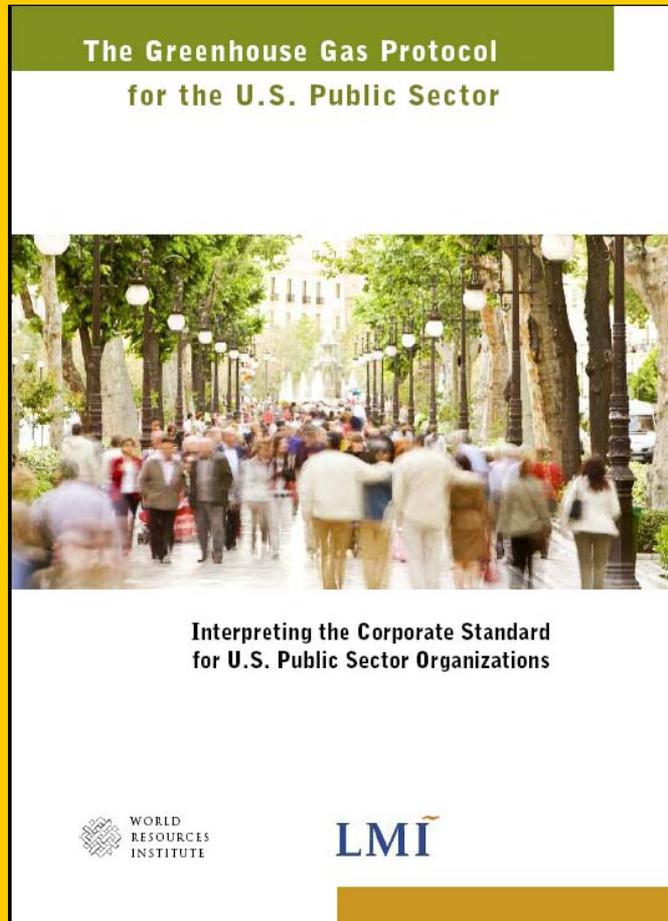


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Key GHG Accounting Elements



ORGANIZATIONAL BOUNDARIES
OPERATIONAL BOUNDARIES
BASE YEAR
CALCULATIONS
QA/QC measures
REPORTING
SETTING TARGETS



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Key GHG Accounting Elements

ORGANIZATIONAL BOUNDARIES

TABLE 3.1 Organization Types and Consolidation Approaches from the Government Organization's Perspective^a

TYPE OF ORGANIZATION	DEFINITION	ACCOUNTING FOR GHG EMISSIONS ^a (PERCENT)	
		BASED ON OPERATIONAL CONTROL	BASED ON FINANCIAL CONTROL
GOGO	Government-owned/government operated facility	100	100
GOCO	Government-owned/contractor-operated facility	0	100
GOPD	Government-owned/private-operated facility where the government has leased all or part of its facility to a private operator for its operation and profit	0	100
POGO	Privately-owned/government-operated facility where the government uses leased buildings or space for its operations	100	0
COCO	Contractor-owned/contractor-operated facility that provides goods and/or services to a governmental organization under contract	0	0
COCO(E)	Same as COCO. However, the contractor may be furnished government equipment to manufacture a product or provide a service	0	100 (of emissions from owned equipment)
Jointly operated government operations	Government facilities owned and operated by multiple government organizations	Track the activities the organization operates ^c	Track the activities the organization financially controls
Public-private partnership	Partnerships in which a government organization and private entity contribute various amounts of real property, financial capital, and borrowing ability for the purpose of establishing operating capacity	Track the activities the organization operates ^c	Track the activities the organization financially controls
Public sector organizations may be responsible for the environmental remediation of private sites, particularly if the site owner cannot be identified or compelled to undertake the remediation. GHG emissions from fuel, electricity and biogenic fugitive emissions at these sites may be substantial.		100 (of emissions from operated equipment)	100 (of emissions from financially-controlled equipment)



Key GHG Accounting Elements

OPERATIONAL BOUNDARIES

TABLE 4.1 Emissions from Leased Assets: Leasing Agreements and Boundaries for Lessees and Lessors

BOUNDARY APPROACH	TYPE OF LEASING ARRANGEMENT	
	CAPITAL LEASE	OPERATING LEASE
Operational Control	<p>Tenant/Lessee has operational control.</p> <ul style="list-style-type: none"> • TENANT/LESSEE: Emissions associated with fuel combustion are scope 1 and with use of purchased electricity are scope 2.^a • LANDLORD/LESSOR: Emissions associated with tenant's fuel combustion and purchased electricity are scope 3. 	
Financial Control or Equity Share	<p>Tenant/Lessee has financial control or ownership.</p> <ul style="list-style-type: none"> • TENANT/LESSEE: Emissions associated with fuel combustion are scope 1 and with use of purchased electricity are scope 2. • LANDLORD/LESSOR: Emissions associated with tenant's fuel combustion and purchased electricity are scope 3. 	<p>Landlord/lessor has financial control or ownership.</p> <ul style="list-style-type: none"> • TENANT/LESSEE: Emissions associated with fuel combustion and with use of purchased electricity are scope 3. • LANDLORD/LESSOR: Emissions associated with tenant's fuel combustion are scope 1 and with use of purchased electricity are scope 2.

^a Some organizations may be able to demonstrate that they do not have operational control over a leased asset held under an operating lease. In these cases, the organization may report emissions from the leased asset as scope 3, but must state clearly in its GHG inventory report the reason(s) why they do not have operational control. See section below on determining control in centralized heat/cooling systems.



Key GHG Accounting Elements

AREAS for PROGRAM SPECIFICATION

- Org Boundaries
- Geographical boundaries
- Specified scope 3's
- Emission Factor defaults
- Base year
 - Significance threshold for recalculation
- Reduction targets
 - Appropriate instruments to achieve
- Reporting format
- “De minimis”
 - “Alternative estimation methodologies”



Final Reflections



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Key GHG Accounting Elements

Copy of U.S. Public Sector Protocol

<http://www.ghgprotocol.org/launch-of-the-greenhouse-gas-protocol-for-the-us-public-sector>

GHG Protocol website

<http://www.ghgprotocol.org>

Calculation Tools

<http://www.ghgprotocol.org/calculation-tools/all-tools>

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