

## EMA Working Group – GHG Protocol Survey Guidance

**GHG Protocol Survey Context:** Update to GHG inventory reporting standards in progress. Risk of loss of market-based accounting and the use of unbundled RECs / EACs to zero out emissions reported from indirect emissions (the purchase of electricity, steam, heat)

**GHG Protocol Survey Due Date:** By or before February 28, 2023

**GHG Protocol Timeline:** Minor Revisions Est. 1 Year Process; Major Revisions Est. 2 Year Process

**Survey Landing Page Link:** [Survey on Need for GHG Protocol Corporate Standards and Guidance Updates | Greenhouse Gas Protocol](#)

**# of Surveys:** GHG Protocol is conducting four surveys related to the following standards, guidance and topics:

- Corporate Accounting and Reporting Standard (Revised Edition), or Corporate Standard (2004)
- **Scope 2 Guidance (2015) → Voluntary REC Markets**
- Corporate Value Chain (Scope 3) Accounting and Reporting Standard, or Scope 3 Standard (2011)
- Technical Guidance for Calculating Scope 3 Emissions, or Scope 3 Calculation Guidance (version 1.0) (2013)
- Market-based accounting approaches

**Recommended:** Survey Submission Format Online / website survey forms accessed via landing page (4,000-word limit per question)

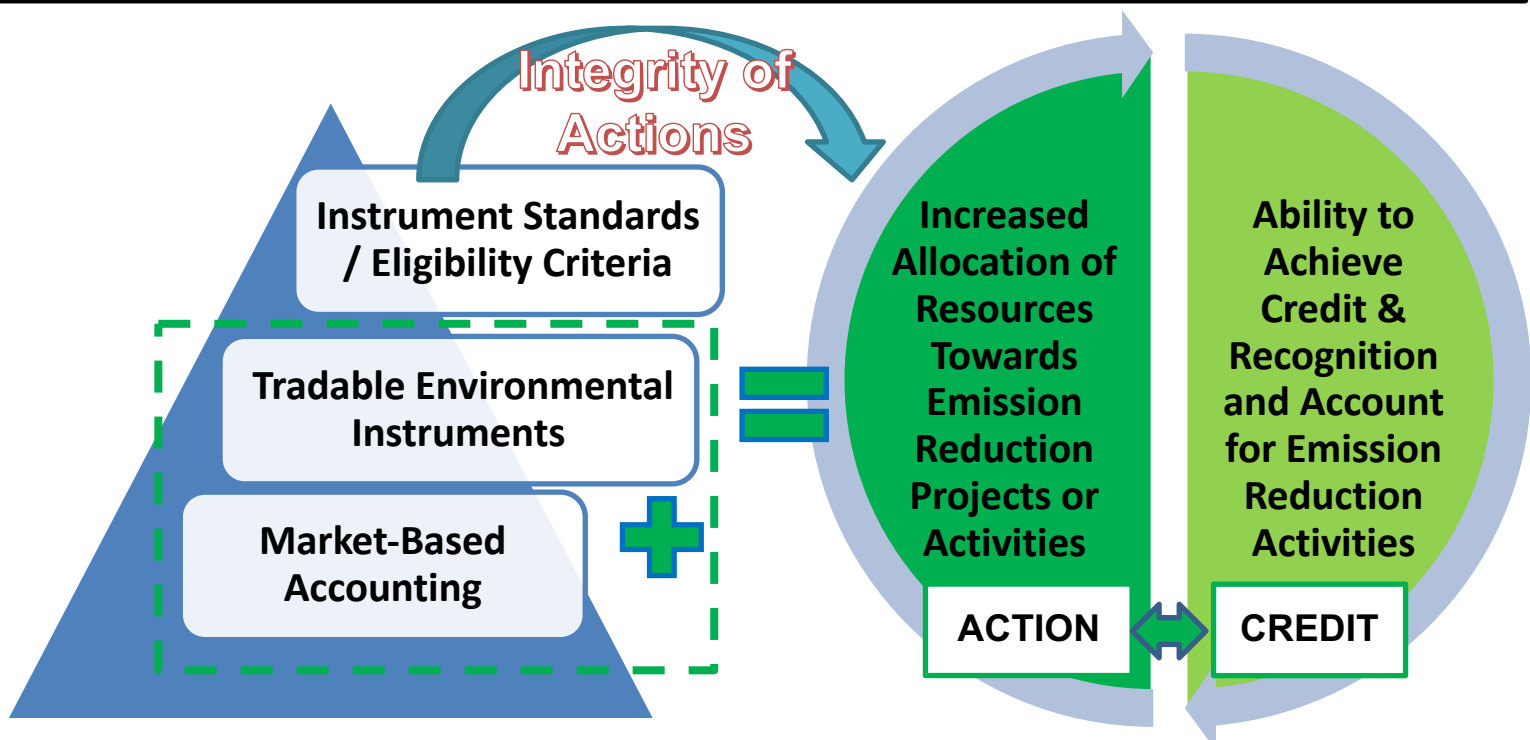
**Optional:** Online Folder for Proposals (and Supplemental Materials pertaining to certain questions): [Submit files \(dropbox.com\)](#)

**Optional:** Template for Submitting Proposals: [Proposal Template.docx \(live.com\)](#)

**QUANTITY AND QUALITY OF SURVEY RESPONSES MATTER TO ESTABLISH RECORD OF WHAT IS REVIEWED:**

1. PLEASE HAVE YOUR COMPANY RESPOND TO ANY OR ALL APPLICABLE SURVEYS
2. CALL FOR EMPIRICAL CASE STUDIES FROM REC PRODUCERS / REC PURCHASES (SEE SOL SYSTEMS EXAMPLES)
3. REACH OUT IF YOU ARE INTERESTED IN ASSISTING EMA WITH ITS ASSOCIATION SURVEY RESPONSE

**Market-Based Accounting combined with the use of Tradable Environmental Instruments Is Essential to Facilitating and Encouraging Climate Action**



**Market-Based Accounting:** Methodologies and protocols that allow an entity to report greenhouse gas emissions based on contractual purchases.

**Tradable Environmental Instruments:** Defined and standardized instruments / commodities that enable the issuance, transfer, and retirement of environmental attributes through electronic environmental registries (e.g., 1 MWh = 1 REC).

**Instrument Standards / Eligibility Criteria:** Standard-setting bodies and / or regulatory agencies that issue rules and set the eligibility criteria for instrument use in various programs and enforce monitoring, reporting, and verification of instruments to ensure environmental integrity (e.g., no double counting) behind purchases and claims.