

Appendix 1

Appendix 1 provides an overview of the GHG accounting and reporting requirements of different voluntary GHG initiatives.

Voluntary initiative	Focus entity (company) or project	Gases covered	Operational boundaries (direct/indirect emissions)	Organizational boundaries
Australian Greenhouse Challenge	Entity (Australian operations)	Six Kyoto gases	Scopes 1 and 2	Distinguishes between GHGs the entity controls and those it influences, reductions from influenced activities are reported separately
California GHG Registry	Entity (see legislation for details)	Six Kyoto gases	Scopes 1 and 2 required, scope 3 to be determined	Consistent with <i>GHG Protocol</i>
Canada Climate Change Voluntary Challenge and Registry	Entity	CO ₂ required, other Kyoto gases optional	Flexible (scopes 1, 2, or 3)	100 percent of emissions from operated facilities
Environmental Resources Trust – GHG Registry	Entity and project (with verifiable baseline)	Six Kyoto gases	Scope 1	Case-by-case basis, depending upon ownership structure and operating control
US EPA Climate Leaders Initiative	Entity (US operations required, global operations optional)	Six Kyoto gases	Scopes 1 and 2 required, scope 3 optional	Consistent with <i>GHG Protocol</i>
US Voluntary Reporting on GHG (1605b Program)	Entity or project (US and international operations of any US company)	Six Kyoto gases and ozone precursors	Flexible (scopes 1, 2, or 3)	Identification of other potential reporters to same emission reduction required
World Wildlife Fund Climate Savers Program	Entity	Energy related CO ₂ , other gases on a negotiated basis	Scopes 1 and 2 required, scope 3 optional	Consistent with <i>GHG Protocol</i>

Provision of GHG calculation worksheets	Reporting requirements	Base year	Independent verification	Notes
Workbooks (paper form) with emissions factors and methodologies addressing most GHG sources	Entity GHG emissions with base year, reports are confidential, but company profiles and summary information are publicly reported, standard reporting formats are being introduced	Most recent year prior to joining, it is encouraged to report 1990, 1995 and/or 2000, uses a static (frozen) efficiency calculation to assess performance	Random independent verification conducted by third party verifiers managed by the program	Participants must prepare an action plan for GHG reductions and a forecast of emissions with and without implementation of action plan, information: www.greenhouse.gov.au
Planned	Standard reporting format (see legislation for details)	On or after 1990, adjustment rules consistent with <i>GHG Protocol</i>	Required	Information: www.climateregistry.org
No	Optional template provided, three-tiered reporting scheme (gold, silver, or bronze), status depending on the level of reporting	Must select a base year, but choice of year flexible, no guidance on base year emissions adjustment	Not required	Information: www.vcrmvr.ca
Work with clients to develop appropriate reporting protocol	Sufficient detail to verify entity-level emissions	Earliest reasonably verifiable year	Required	Information: www.ert.net www.ecoregistry.org
Consistent with <i>GHG Protocol</i>	Standard reporting forms, facility and gas-specific reporting, data not public	Base year defined as the year when company joins program	Not required	Company must set ten-year reduction target based on the year it joins the program, companies may record inventory back to 1990, information: cummis.cynthia@epa.gov
Calculation instructions and selected worksheets for project-based analysis	Standard reporting forms (short and long versions), information is made available via public database	Flexible	Not required, although reporters are required to self-certify information	Information: www.eia.doe.gov/oiaf/1605/frntvrgg.html
Consistent with <i>GHG Protocol</i>	Corporate level information on fuel use history	Any year from 1990	Required	Must set five or ten-year GHG reduction target, program goal is to demonstrate GHG reductions can be cost-effective, information: www.worldwildlife.org/climate