CEBA Toolkit for the Public Consultation

A resource for preparing responses to the GHG Protocol's public consultation surveys on Scope 2 and Electricity-Sector Consequential Methods

Version 1.0 (October 27, 2025)

Disclaimer:

This document is **not an official guide of the GHG Protocol**. CEBA prepared this document based on publicly available information solely to help members understand the public consultation surveys and prepare their responses.

Please **consult the GHG Protocol's website** for official documentation.

How to Use This Feedback Toolkit

- Start by reviewing the section *Overview of GHG Protocol Scope 2 Updates* to understand the proposed updates to the Scope 2 Guidance. This overview includes the revision process timeline and outlines the proposed revisions for the location-based and market-based methods.

- Review *CEBA's Perspective* on the proposed revisions to Scope 2 reporting, including language and recommended positions that can be utilized in your organization's comments.

- Follow the *Step-by-Step: How to Submit Your Survey Responses* instructions to find template language and detailed instructions on preparing and submitting comments during the public consultations.

Overview of GHG Protocol Scope 2 Updates

Scope 2 Glossary

General Terms

- **Activity data:** A quantitative measure of a level of activity that results in GHG emissions. Activity data is multiplied by an emissions factor to derive the GHG emissions associated with a process or an operation. Examples include kilowatt-hours of electricity used, quantity of fuel used, output of a process, hours equipment is operated, distance traveled, and floor area of a building.
- **Additionality:** A criterion often applied to GHG project activities, stipulating that project-based GHG reductions should only be quantified if the project activity "would not have happened anyway"—i.e., that the project activity (or the same technologies or practices that it employs) would not have been implemented in its baseline scenario.
- **Allocation:** The process of assigning responsibility for GHG emissions from a specific generating unit or other system (e.g., vehicle, business unit, corporation) among its various users of the product or service.
- **Allowance:** A commodity issued by an emissions trading program that gives its holder the right to emit a certain quantity of GHG emissions.
- **Attribute:** Descriptive or performance characteristics of a particular generation resource. For scope 2 GHG accounting, the GHG emission rate attribute of the energy generation is required to be included in a contractual instrument in order to make a claim.

- **Avoided emissions:** An assessment of emissions reduced or avoided compared to a reference case or baseline scenario.
- **Bundled:** An energy attribute certificate or other instrument that is traded with the underlying energy produced.
- **Company:** The term company is used in this standard as shorthand to refer to the entity developing a GHG inventory, which may include any organization or institution, either public or private, such as businesses, corporations, government agencies, nonprofit organizations, assurers and verifiers, universities, etc.
- **Contractual instrument:** Any type of contract between two parties for either the sale and purchase of energy bundled with attributes about the energy generation, or for unbundled attribute claims. Markets differ as to what contractual instruments are commonly available or used by companies to purchase energy or claim specific attributes about it. They can include energy attribute certificates (RECs, GOs, etc.), direct contracts (for both low-carbon, renewable or fossil fuel generation), or supplier-specific emission rates.
- **Double counting:** Two or more reporting companies claiming the same emissions or reductions in the same scope, or a single company reporting the same emissions in multiple scopes.
- **Dual reporting:** the existing Guidance requires companies to report Scope 2 emissions in two ways, using the location-based method and, separately, the market-based method, if companies have any operations in markets providing product or supplier-specific data in the form of contractual instruments
- **Eligibility criteria:** Features or conditions defined by a policy or program that determine which energy generation facilities can participate in the program or whose certificates will fulfill programmatic requirements.
- **Emission factor:** A factor that converts activity data into GHG emissions data (e.g., kg CO_2 e emitted per liter of fuel consumed, kg CO_2 e emitted per kilometer traveled, etc.).
- **Energy attribute certificate** (EAC)**:** A category of contractual instruments used in the energy sector to convey information about energy generation to other entities involved in the sale, distribution, consumption, or regulation of electricity. This category includes instruments that may go by several different names, including certificates, tags, credits, etc.
- **GHG program:** A generic term for: (1) any voluntary or mandatory, government or nongovernment initiative, system, or program that

registers, certifies, or regulates GHG emissions; or (2) any authorities responsible for developing or administering such initiatives, systems, or programs.

- **GHG project:** A specific activity or set of activities intended to reduce GHG emissions, increase the storage of carbon, or enhance GHG removals from the atmosphere. A GHG project may be a standalone project or a component of a larger non-GHG project.
- **Greenhouse gas inventory:** A quantified list of an organization's GHG emissions and sources.
- **Grid:** A system of power transmission and distribution (T&D) lines under the control of a coordinating entity or "grid operator," which transfers electrical energy generated by power plants to energy users—also called a "power grid." The boundaries of a power grid are determined by technical, economic, and regulatory-jurisdictional factors.
- **Inventory boundary**: An imaginary line that encompasses the direct and indirect emissions included in the inventory. It results from the chosen organizational and operational boundaries.
- **Inventory quality:** The extent to which an inventory provides a faithful, true, and fair account of an organization's GHG emissions.
- **Jurisdiction:** A geopolitical region under a single legal and regulatory authority. For market boundaries for certificate use and trading described in the Scope 2 Guidance, jurisdictions are typically countries but may be multi-country regions.
- **Location-based method** for scope 2 accounting: A method to quantify scope 2 GHG emissions based on average energy generation emission factors for defined locations, including local, subnational, or national boundaries.
- **Market-based method** for scope 2 accounting: A method to quantify scope 2 GHG emissions based on GHG emissions emitted by the generators from which the reporter contractually purchases electricity bundled with instruments, or unbundled instruments on their own.
- **Operational boundaries:** The boundaries that determine the direct and indirect emissions associated with operations owned or controlled by the reporting company.
- **Power purchase agreement (PPA):** A type of contract that allows a consumer, typically large industrial or commercial entities, to form an agreement with a specific energy generating unit. The contract itself

specifies the commercial terms including delivery, price, payment, etc. In many markets, these contracts secure a long-term stream of revenue for an energy project. In order for the consumer to say they are buying the electricity of the specific generator, attributes shall be contractually transferred to the consumer with the electricity.

- **Renewable energy certificate (REC):** A type of energy attribute certificate, used in the U.S. and Australia. In the U.S., a REC is defined as representing the property rights to the generation, environmental, social, and other non-power attributes of renewable electricity generation.
- **Residual mix:** The mix of energy generation resources and associated attributes such as GHG emissions in a defined geographic boundary left after contractual instruments have been claimed/ retired/canceled. The residual mix can provide an emission factor for companies without contractual instruments to use in a market-based method calculation.
- **Retailer (also retail provider):** The entity selling energy to final consumers, representing final process in the delivery of electricity from generation to the consumer. Also known as electric service provider, competitive power supplier or power marketer depending on the national or subnational regulation.
- **Scope 1 emissions:** Emissions from operations that are owned or controlled by the reporting company.
- **Scope 2 emissions:** Indirect emissions from the generation of purchased or acquired electricity, steam, heat or cooling consumed by the reporting company. Scope 2 Quality Criteria A set of requirements that contractual instruments shall meet in order to be used in the market-based method for scope 2 accounting.
- **Scope 3 emissions:** All indirect emissions (not included in scope 2) that occur in the value chain of the reporting company, including both upstream and downstream emissions.
- **Supplier-specific emission factor:** An emission rate provided by an electricity supplier to its customers, reflecting the emissions associated with the energy it provides. Suppliers offering differentiated products (e.g. a renewable energy product) should provide specific emission rates for each product and ensure they are not double counted with standard power offers.
- **Tracking system:** A database or registry that helps execute energy attribute certificate issuance and cancellation/retirement/claims between account holders in the system. It can track information on certificates or

generation occurring throughout the defined system. They are typically tied to geopolitical or grid operational boundaries.

- **Unbundled:** An energy attribute certificate or other instrument that is separate, and may be traded separately, from the underlying energy produced.
- **Vintage:** The date that electric generation occurs and/or was measured, from which an energy attribute certificate is issued. This should be distinguished from an energy facility's age, i.e., the date of when a facility commenced operation.

Draft Definitions under Consideration for Public Consultations

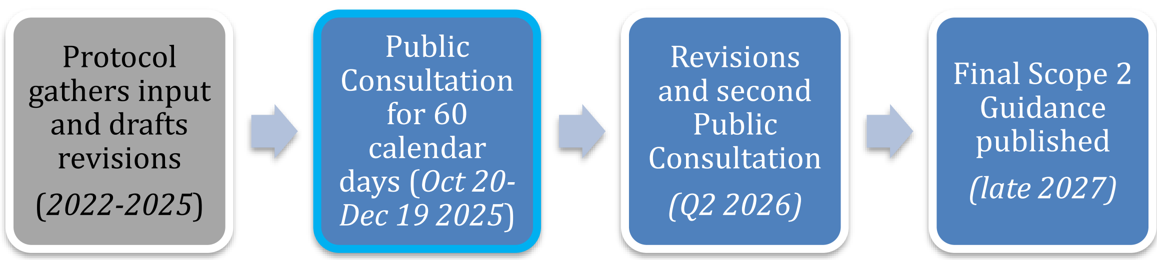
- **Accessible:** Publicly available, free to use, and from credible sources.
- **Deliverability**: A proposed requirement that all contractual instruments used in the market-based method are sourced from generation deemed deliverable to the consuming load.
- **Emission factor type** (production-based or consumption-based averages):
  - "Production-based averages" characterize all the GHG emissions associated with the quantity of electricity generation produced in a specific geographic area and time period.
  - "Consumption-based averages" characterize the weighted-average GHG emission rate of the electricity generation consumed in a specific geographic area and time period.

  Note that consumption-based averages reflect electricity imports, exports, and stored electricity produced in a previous time period, whereas production-based averages do not.
- **Exemption thresholds:** Thresholds that could exempt some organizations from hourly (but not geographic) matching requirements. Current proposals under consideration include thresholds based on the volume of electricity consumption in a given grid region and/or on company size.
- **Hourly matching:** Require that all contractual instruments used in the market-based method be matched to electricity usage on an hourly basis, except in certain cases of exemption for smaller organizations.
- **Legacy clause:** A provision under consideration to recognize investments made under existing scope 2 accounting rules.
- **Load profiles:** Approximate when power is typically consumed, depending on the type of organization (e.g. retail business, data center, or hospital) and can be used to translate activity data in hourly data for a full year.
- **Location-based emission factor hierarchy:** Reporting organizations would be directed to prioritize emission factors using the most precise

location information (i.e., spatial boundary) first, followed by the most precise time matching (i.e., temporal granularity).

- **Spatial boundaries:** The specific geographic area used to set the parameters for the produced or consumed electricity included in the emission factor. For consumption-based emission factors, the proposed revisions define as most appropriate spatial boundaries the most granular boundaries for which accurate data is available. For production-based emission factors, the definition of the most appropriate spatial boundaries is those that approximate regions of energy distribution and use.
- **Temporal granularity:** The specific time period used to set the parameters for the produced or consumed electricity included in the emission factor. Production and consumption levels can vary significantly by season and time of day. The most appropriate temporal granularity for consumption-based and production-based emission factors is the smallest interval for which accurate data is available.

Timeline



Summary of Proposed Revisions

Key Takeaway

The proposed reporting requirements shift claims' eligibility toward hourly and strictly deliverable procurement approaches, tightening what counts as an allowable market-based claim.

Location-Based Method (LBM) updates

The draft guidance proposes the following requirements for the location-based method:

- New emission factor hierarchy prioritizing emission factors with the highest spatial precision, followed by the highest temporal precision.

  - The hierarchy requires using the most "local" emission factor available for the grid that supplies the load, and then the most granular temporal emission factor (hourly before monthly).
  - This hierarchy also favors using consumption-based factors (which reflect imports and exports across grid boundaries) over production-only (averaging grid resources within a region) factors.
- Addition of the definition for "accessible": publicly available, free to use, and from a credible source.
- Requirement to use the most precise location-based emission factor accessible for which activity data is also available.
- Feasibility measures include load profiles and phased implementation.

Market-Based Method (MBM) updates

The draft guidance proposes the following requirements for the market-based method:

- Update to the Scope 2 Quality Criteria 4 to require that all contractual instruments used be issued and redeemed for the same hour as the energy consumption to which the instrument is applied, except in certain cases of exemption.
- Update to the Scope 2 Quality Criteria 5 to require that all contractual instruments used be sourced from the same market boundary in which the reporting entity's electricity-consuming operations are located and to which the instrument is applied, or otherwise meet criteria to demonstrate deliverability.
- New guidance for Standard Supply Service (SSS) and a requirement that an organization "shall not claim more than its pro-rate share of SSS" to address what users can claim regarding publicly funded clean energy resources.
- Updated definition of residual mix emission factors to reflect the GHG intensity of electricity, within the relevant market boundary and time interval, that is not claimed through contractual instruments, including voluntary purchases or SSS allocations.
- New requirement for the use of fossil-based emission factors where no residual mix emission factor is available.
- Feasibility measures include load profiles, exemption thresholds, phased implementation, and a legacy clause.

CEBA's Perspective

The following reflects CEBA's perspectives. Members may adapt/copy this language for the appropriate write-in questions in the online surveys.

Our principles

CEBA's engagement with the GHG Protocol, including for the open public consultations, seeks to align with our established principles:

1. Help **expand carbon emissions-free procurement options** for energy customers, rather than narrow them.
2. **Encourage ambition** without unduly limiting options for energy customers given their diverse resources, operations, and geographic dispersal.
3. Maintain yet **enhance the momentum** of the current voluntary market, enabled by market-based accounting, complementing policy action.

Hourly & Geographic Matching

CEBA supports *optional* granular time- and location-matching but has deep concerns with the *mandatory* matching requirements included in the draft Scope 2 proposed revisions. CEBA calls for avoiding strict tightening of market boundaries that would reduce feasibility and unintentionally suppress carbon emissions-free energy procurement, particularly in already-challenging or emerging markets.

A one-size-fits-all procurement mandate does not reflect the diversity of buyer needs, markets, and resource availability and could unintentionally chill voluntary clean energy procurement, especially amid policy uncertainty and active opposition to clean energy development in parts of the United States. Even with the feasibility measures that the GHG Protocol is considering (i.e. size exemption, legacy clause, phase-in), these concerns remain.

Applicable for the following questions of the Scope 2 Survey:

- **Q18–22** (Definitions/purpose framing)
- **Q71–75** (Quality Criterion 4: hourly matching)
- **Q83–91** (Deliverability/market boundary interactions with matching)
- **Q130–137** (Combined MBM changes & feasibility/benefits)
- **Q153–170** (Exemptions to hourly matching)

Legacy Clause

CEBA supports a Legacy Clause to avoid any penalization of executed (and/or nearly executed) contracts that had met the previous Scope 2 Guidance and Quality Criteria. The clause should: (a) define eligibility, (b) clarify whether exemptions cover hourly matching, deliverability, or both; and (c) include transparent disclosure requirements.

Applicable for the following questions of the Scope 2 Survey:

- **Q18-22** (Purpose framing and feasibility)
- **Q171–178** (Support & design elements)
- **Q94–96** (As a feasibility measure)

Consequential/Impact Metric

CEBA supports a consequential/Impact metric alongside attributional inventory accounting to incentivize procurement actions that measurably reduce system-wide emissions. We support continued cross-sector development of avoided-emissions/impact metrics under the AMI workstream, and insist on alignment with Scope 2 Guidance and timelines so buyers can assess interactions across metrics.

Applicable for the following questions of the Scope 2 Survey:

- **Q18–22** (Purpose framing—clarify attributional vs. impact roles)
- **Q146–152** (Separate metric usefulness, claims interactions)
- **Q130–137** (Decision-usefulness & comparability of combined MBM changes)

Applicable for the following questions of the Consequential Electricity-Sector Emissions Impacts Survey:

- **Q18** (General feedback)

Step-by-Step: How to Submit Your Survey Responses

Before you start

1. **Read the landing page** for both consultations and the overview PDFs so you know what content is covered within each survey. Start here.
   a. Submit all feedback via the relevant online survey form. Feedback sent by email, webinars, or other channels will not be considered as part of the official public consultation record.
   b. The GHG Protocol also has noted that "Feedback shared (...) via other channels will not be considered as part of the public consultation process." **Previously submitted feedback should be resubmitted** to ensure consideration throughout the consultation process.
2. **Download the consultation documents**:

Note that CEBA has compiled the questions from the two surveys into a consolidated Word file, available to all members upon request.

   a. Scope 2 consultation overview
   b. Electricity-sector consequential consultation materials are available from the same Public Consultations landing page (look for the "Electricity-Sector Consequential Methods" materials).

3. **Assemble internal reviewers** (sustainability / legal / accounting / comms). Decide whether you will: (a) paste tailored responses into the online survey, (b) attach a PDF comment letter, or (c) do both. The Secretariat will only accept feedback submitted through the online survey forms for consideration.
4. **Review response formatting:**
   a. **Max 4,000 characters**: Unless otherwise stated, all open text questions have a 4,000-character limit. Some state a 300-word limit in addition to a 4,000-character limit.
   b. **Select one versus all that apply:** While all multiple-choice questions use checkboxes below, many in the actual form are radio buttons (only one answer can be selected).

Submitting feedback to the Scope 2 consultation

1. **Open the [Public Consultations](#) page** and locate the **Scope 2 Public Consultation** section. Click the "Complete Consultation Survey" (or equivalent) button there to open the online survey form. (Landing page: GHG Protocol Public Consultations). GHG Protocol
2. **Review the Scope 2 packet (PDF)**: read the proposed changes, rationale, and the consultation questions — they are organized by section in the PDF so you can copy/paste answers into the online form.
3. **Answer survey questions** in the online form.
4. **Demographics & confidentiality option**: at the start of the online form you can choose whether to be attributed; in contrast, requests for confidential submissions must be submitted before 1 December 2025, prior to feedback submission (for more details, see page 12 of this Toolkit, and refer to the GHG Protocol's consultation PDF).
5. **Submit and save proof**: After you submit the online form, save a copy (screenshot or exported confirmation) and keep your final comment text/PDF on file. GHG Protocol will publish submissions publicly (unless a confidentiality request is approved)

Submitting feedback to the Electricity-Sector Consequential Methods consultation

1. **From the same Public Consultations landing page**, find the **Electricity-Sector Consequential Methods** section and click the corresponding "Complete Consultation Survey" button. (Both consultations share the same landing page.)
2. **Download the consequential consultation document(s)** from that page and read the consultation questions carefully — these focus on methodologies for estimating avoided / consequential emissions (the materials were prepared for the AMI workstream).
3. **Prepare answers**: consequential questions often ask for method preferences, assumptions (marginal factors, build vs operating margin weights, boundaries), and use cases. Use your CEBA comments to:
    a. Identify where attributional inventory (Scope 2) and consequential metrics should remain separate.
    b. Provide any data or worked examples that demonstrate feasibility or concerns with particular methodological choices.
4. **Submit via the online consequential survey form** (same process as Scope 2):
    a. Paste responses into the relevant question boxes.
    b. Choose anonymity or attribution per the form options (same confidentiality procedures apply).
5. **Save proof of submission** (confirmation/receipt), and keep copies of all attachments you uploaded.

Anonymity and Confidentiality in the Surveys (How to Do it)

Anonymity (non-attribution) within the surveys

- In each survey, use **Question #3** to request non-attribution in the published database:

  "As part of the Greenhouse Gas Protocol's standard procedures, all responses will be made publicly available. However, respondents have the option to have their name, organizational affiliation, and country redacted from any public record of their response. ***Your e-mail will be automatically redacted from any public record, whether you opt-in here or not.*** *Would you like to request the redaction of this information for your responses?"*

- The GHG Protocol does note that if you select this option, it is your responsibility to ensure that your feedback does not contain any identifiable information. The GHG Protocol will not redact or modify feedback outside of specifically identified fields when publishing feedback.

Confidentiality (separate pre-approval process)

- Highly sensitive materials (e.g., proprietary commercial data or pre-publication research) **require a separate confidentiality request** and written approval **before you submit** the affected feedback. According to the consultation materials, requests for confidentiality must be submitted **prior to December 1, 2025**, to allow time for review.
- The GHG Protocol notes: "In exceptional circumstances where good cause exists, a respondent may request that highly sensitive or confidential information not be made publicly available. This narrow exemption will typically only be granted for provision of commercially sensitive data or pre-publication research findings in support of or as a supplement to feedback otherwise subject to public disclosure. Requests for confidentiality are subject to review and not guaranteed..."

What to actually do in your submission

1. Decide whether you will request **non-attribution.**
2. If you need **confidentiality** for any responses or data:
    a. Submit a **confidentiality request** using the form linked here **before Dec 1, 2025**, and wait for approval.
    b. If granted, follow the Secretariat's instructions on **how to submit** the sensitive information separately.
3. **Scrub your main survey text** of any identifying details if you requested non-attribution (GHG Protocol does not redact information once submitted).

Complaints and Concerns

- If you believe there has been a "process deviation" (e.g., not following GHG Protocol due process), a methodological flaw, or inappropriate conduct by a specific member of a governance body, you can file a complaint or concern based on criteria outlined in the *GHG Protocol Complaints and Concerns Procedure*.
    - **What qualifies as a complaint?**

      A complaint is a specific, documentable issue you believe the GHG Protocol should remedy.
    - **What qualifies as a concern?**

A concern is an expression of worry or doubt about an important issue (e.g., feasibility, equity, transparency) where you are seeking clarification or reassurance.

- **Where**: Submit via this form flagged as a complaint or concern.

Links and Resources

- Official consultation page
- Scope 2 Public Consultation
  - Consultation Survey
  - Consultation Materials
- Electricity-Sector Consequential Methods survey
  - Consultation Survey
  - Consultation Materials
- Governance Repository with Meeting Minutes and Slide Decks