SAMARKAND STATE INSTITUTE OF FOREIGN LANGUAGES

INSTITUTIONAL GREENHOUSE GAS ACCOUNTING AND REPORTING STANDARD

For institutional environmental management, annual emissions analysis and public sustainability disclosure

Aligned with the GHG Protocol Corporate Accounting and Reporting Standard and the GHG Protocol Scope 2 Guidance

Document status	Official institutional methodology
Version	1.0
Effective date	30 July 2025
Reporting application	Annual institutional GHG inventories, internal environmental analysis and public sustainability disclosure
Document owner	Office of the Vice-Rector for International Cooperation, in coordination with responsible operational units
Review cycle	Annual, or earlier where the reporting methodology changes

This document establishes the Institute's internal greenhouse gas accounting and reporting methodology. It does not represent external assurance, certification or verification by the GHG Protocol or an independent auditor.

EXECUTIVE COMPLIANCE STATEMENT

Samarkand State Institute of Foreign Languages (SamSIFL) prepares its organisational greenhouse gas inventories using an institutional methodology aligned with the GHG Protocol Corporate Accounting and Reporting Standard and the GHG Protocol Scope 2 Guidance. The methodology is applied to the identification, quantification, consolidation, quality control and disclosure of the Institute's Scope 1 and Scope 2 greenhouse gas emissions in tonnes of carbon dioxide equivalent (tCO2e).

This Standard provides the methodological basis for the Institute's internal environmental analysis, annual greenhouse gas inventory, management decision-making, public sustainability reporting and responses to legitimate external information requests.

The Institute applies the operational-control approach to define its organisational boundary. Each annual inventory must identify the facilities and operations included, the full reporting period, activity data, emission factors, calculation procedures, exclusions, estimates and internal approval. Scope 1 and Scope 2 results must be reported separately and as a combined total. Any Scope 3 estimate, avoided emissions, renewable-energy benefit, carbon offset or reduction claim must be disclosed separately and must not be used to reduce the gross Scope 1 and Scope 2 inventory unless the applicable accounting guidance expressly permits that treatment.

INSTITUTIONAL METHODOLOGY SUMMARY

Institutional reporting requirement	SamSIFL methodology	Required annual evidence
Use of GHG Protocol or another recognised standard	Aligned with the GHG Protocol Corporate Standard and Scope 2 Guidance	Published methodology and annual inventory report
Clear organisational boundary	Operational-control approach	Current list of included sites and operations
Scope 1 and Scope 2 identified	Separate source categories and calculations	Activity-data register and calculation workbook
Transparent methodology	Documented factors, units, formulas and assumptions	Factor references and source records
Reproducible and reviewable results	Internal review, reconciliation and approval	Signed annual inventory and retained evidence

1. Purpose and application

This Standard establishes the mandatory institutional rules for preparing and reporting SamSIFL's annual organisational greenhouse gas inventory for internal environmental management, strategic planning, annual institutional analysis and recognised public disclosures.

It governs Scope 1 and Scope 2 emissions and the supporting data, calculations, documentation, internal controls and approval process. Scope 3 may be reported separately but is outside the mandatory combined Scope 1 and Scope 2 total unless explicitly requested.

The Standard applies prospectively from its effective date. Historical data may be used only when sufficient source records exist to construct a complete and transparent inventory under this methodology.

2. Normative and methodological basis

The primary methodological references are the GHG Protocol Corporate Accounting and Reporting Standard (Revised Edition) and the GHG Protocol Scope 2 Guidance.

ISO 14064-1:2018 may be used as supplementary good practice for organisation-level quantification, documentation, reporting and quality management. Reference to ISO 14064-1 does not imply certification or independent verification.

Where a methodological choice is permitted, the Institute shall state the option selected, apply it consistently and disclose any material limitation.

3. Accounting and reporting principles

Relevance — the inventory reflects the Institute's material emission sources and supports operational, strategic and sustainability-related decision-making.

Completeness — all material Scope 1 and Scope 2 sources within the defined boundary are included; exclusions are identified and justified.

Consistency — methods, boundaries and factors are applied consistently over time, with recalculations disclosed where required.

Transparency — assumptions, data sources, factors, estimates, exclusions and methodological choices are documented.

Accuracy — uncertainty is reduced as far as practicable, and calculations are checked to prevent material overstatement or understatement.

4. Reporting period and inventory year

Each inventory shall cover one complete 12-month period. The preferred period is the calendar year from 1 January to 31 December unless the annual inventory report identifies another complete 12-month period and explains the reason.

The inventory year is the year to which the underlying activity data relate. The publication or approval date must not be presented as the inventory year.

A year may be described as the first year of GHG-standard reporting only when a complete Scope 1 and Scope 2 inventory, calculation file and supporting source records exist for that full reporting period.

5. Organisational boundary

SamSIFL uses the operational-control approach. An operation, facility or asset is included where the Institute has authority to introduce and implement operating policies during the reporting period.

The annual inventory shall include all material academic, administrative, residential and affiliated educational facilities under operational control, together with Institute-controlled stationary combustion equipment, vehicles and other relevant assets.

Each annual report must contain an appendix listing the included sites and operations. Changes from the previous year must be explained. Leased, shared, newly opened, closed or transferred facilities must be assessed individually to prevent omission or double counting.

GreenMetric or other sustainability submissions may be used as supporting activity-data sources, but they do not replace the organisational-boundary assessment required under this Standard.

6. Operational boundary

Scope 1 consists of direct GHG emissions from sources owned or controlled by the Institute. Relevant categories may include stationary combustion in boilers, generators, heating systems and kitchens; mobile combustion in Institute-controlled vehicles; and fugitive refrigerant emissions supported by servicing or mass-balance records.

Scope 2 consists of indirect GHG emissions from the generation of purchased or acquired electricity, steam, heat or cooling consumed by the Institute.

Scope 3 emissions, including commuting, business travel, purchased goods, waste and other value-chain sources, must be reported separately and must not be included in the combined Scope 1 and Scope 2 total.

7. Greenhouse gases and reporting unit

The inventory considers carbon dioxide (CO2), methane (CH4), nitrous oxide (N2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF6) and nitrogen trifluoride (NF3) where relevant to identified sources.

All results are reported in tonnes of carbon dioxide equivalent (tCO2e). The annual report shall state the global warming potential basis used and apply it consistently.

8. Activity data and evidence hierarchy

Primary source records shall be used wherever available: utility invoices, meter readings, supplier statements, fuel purchase records, vehicle logs, equipment service records, refrigerant records, contracts and official accounting records.

Data must identify the source or facility, reporting month or period, unit, responsible unit and supporting document. All twelve months must be reconciled. Duplicates, missing months, estimated values and unit conversions must be flagged.

Where primary data are unavailable, a documented estimate may be used only when reasonable, transparent and immaterial to the overall result. The basis and uncertainty of each estimate must be disclosed.

9. Emission factors and calculation rules

Emission factors shall be selected from authoritative and methodologically appropriate sources. Priority is given to official Uzbekistan-specific factors where available and suitable; otherwise recognised international factors may be used.

Each calculation line must retain the activity value, unit, conversion, factor, factor unit, factor source, factor year and resulting tCO2e.

General calculation: Emissions (tCO2e) = Activity data × applicable emission factor ÷ unit conversion factor. Where factors are gas-specific, CO2, CH4 and N2O are calculated separately and converted using the selected global warming potentials.

No value may be selected or adjusted solely to reproduce a previously submitted total.

10. Scope 2 accounting

At minimum, SamSIFL reports location-based Scope 2 emissions using an appropriate grid-average emission factor for the electricity consumed within the organisational boundary.

Where contractual instruments or supplier-specific information meet the quality criteria of the Scope 2 Guidance, a market-based result may also be reported. If market-based reporting is not applicable, this shall be stated.

On-site renewable generation consumed by the Institute is reported separately with its metered generation and treatment explained. Avoided emissions, renewable-energy benefits and exported electricity are not deducted from gross Scope 1 and Scope 2 emissions unless the accounting treatment is supported by the applicable guidance and fully documented.

11. Quality assurance and internal controls

The responsible units shall reconcile annual activity data to invoices, meters, accounting records and operational logs; verify units and conversion factors; check formula integrity; investigate material year-on-year changes; and confirm that all included sites are covered.

The inventory shall undergo a documented technical review and management review before publication. The reviewer must be independent from the person who performed the primary calculations where staffing permits.

External assurance may be obtained in the future but is not claimed unless an independent assurance statement is available.

12. Exclusions, uncertainty and limitations

Any material exclusion must be stated with its reason and estimated significance. A source may not be omitted merely because collection is inconvenient.

Uncertainty shall be described qualitatively and, where practicable, quantitatively. Improvement actions shall be recorded for sources with weak or estimated data.

The annual inventory must clearly distinguish gross emissions, reductions against a base year, avoided emissions, offsets and renewable-energy generation.

13. Base year and recalculation

The base year is the first complete 12-month year for which a reliable Scope 1 and Scope 2 inventory has been prepared under this Standard.

Base-year emissions shall be recalculated where a structural change, material boundary change, significant correction or methodological change materially affects comparability. The annual report shall disclose the trigger, method and impact of any recalculation.

The year 2022 or any other historical year shall not be designated as the GHG base year unless the Institute possesses a complete and supportable inventory for that year.

14. Roles and responsibilities

The Office of the Vice-Rector for International Cooperation coordinates institutional sustainability disclosure and maintains the approved methodological and evidence package in cooperation with the responsible administrative units.

The finance, facilities, energy, transport, procurement, student accommodation and other responsible units provide complete and accurate activity data and source records within the requested timetable.

The designated GHG inventory preparer performs calculations and maintains the calculation workbook. The internal reviewer checks completeness, methodology and arithmetic. Institutional management approves the final inventory before publication.

15. Public disclosure requirements

Each published annual inventory shall state: reporting period; organisational boundary; included sites; Scope 1 total; Scope 2 total; combined Scope 1 and Scope 2 total; source categories; activity data and units; emission factors and references; calculation methods; material exclusions; estimates; renewable-energy treatment; base year; recalculations; and approval date.

The report must be accessible through a direct link on the Institute’s official website. A general sustainability policy, news item, social-media post or unsupported total is not a substitute for the inventory report.

Where the Institute responds to an external information request, the official evidence link should lead directly to the published methodology and/or the latest annual inventory containing the explicit GHG Protocol alignment statement.

16. Approval, review and document control

This Standard becomes effective upon institutional approval and publication. It shall be reviewed at least annually and whenever the GHG Protocol requirements, applicable national guidance, the Institute’s organisational structure or material emission sources change.

Revisions shall be recorded by version number, date, summary of change and approving authority. Superseded versions shall be retained for audit trail purposes.

APPENDIX A
ANNUAL INVENTORY SOURCE REGISTER

The following register must be completed for each annual inventory. It is intentionally not populated with historical values because each reporting year must be supported by current, traceable and internally verified institutional data.

Scope	Source category	Facility/asset	Activity data	Unit	Evidence record	Status

APPENDIX B
MINIMUM PUBLIC DISCLOSURE AND EVIDENCE CHECKLIST

☐ Official website link opens directly without login or restricted access.
☐ Document explicitly names the GHG Protocol Corporate Standard and Scope 2 Guidance.
☐ Latest inventory covers a complete 12-month reporting period.
☐ Organisational boundary and included sites are listed.
☐ Scope 1 and Scope 2 are calculated and disclosed separately.
☐ Combined Scope 1 and Scope 2 total is shown in tCO2e.
☐ Activity data, factors, formulas and factor sources are documented.
☐ Avoided emissions and renewable-energy benefits are separated from gross emissions.
☐ Base year is supported by a complete inventory.
☐ Document is dated, signed/approved and published on the official institutional website.

APPENDIX C
REFERENCE DOCUMENTS

- GHG Protocol Corporate Accounting and Reporting Standard (Revised Edition), World Resources Institute and World Business Council for Sustainable Development.
- GHG Protocol Scope 2 Guidance: An amendment to the GHG Protocol Corporate Standard.
- ISO 14064-1:2018, Greenhouse gases – Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals.
- Applicable national and international institutional sustainability disclosure definitions and reporting requirements.

Declaration of methodological integrity

SamSIFL confirms that all figures reported under this Standard must be derived from retained institutional records and documented emission factors. This Standard must not be used to validate an unsupported figure or to create retrospective compliance where a complete inventory does not exist.

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Date and seal: