

Please indicate the year in which your institution began recording emissions in accordance with GHG standards.

National Taiwan Ocean University (NTOU) began recording greenhouse gas emissions in accordance with GHG-related standards in 2024.

Key Notes

- **Initial inventory year:** The university conducted its first institution-wide greenhouse gas inventory in 2024.
- **Baseline year designation:** 2024 has been formally established as the **baseline year** for emissions tracking and future decarbonization performance comparison.

Standards and Methodology

- The inventory follows **ISO 14064-1:2018** as the primary methodological standard.
- The university also references the **GHG Protocol** when setting carbon neutrality targets and applying guidance on statistical parameters and uncertainty assessment.
- National guidance from Taiwan's Ministry of Environment, including higher education GHG inventory guidelines, is also applied.

Inventory Scope and Management

- The inventory covers **Category 1 (direct emissions), Category 2 (energy indirect emissions), and Categories 3 – 6 (other indirect emissions)**.
 - A campus-wide GHG inventory system has been established, with supporting documentation (e.g., procurement invoices and electricity records) retained for **10 years** to ensure traceability and risk control.
 - In the 2024 inventory, Categories 1 and 2 achieved **reasonable assurance**.
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Information Sources

1. **2024 Greenhouse Gas Inventory Report**, Chapter 3, confirming 2024 as the first inventory year and baseline selection rationale.

請填寫貴校開始依 GHG 標準進行排放量紀錄的年份（詳見定義分頁）。

國立臺灣海洋大學（NTOU）開始依據溫室氣體（GHG）相關標準進行排放量紀錄的年份為 2024 年。

以下為根據來源資訊整理的重點與資訊來源：

1. 紀錄開始年份與基準年設定

- **首度盤查年份**：本校於 2024 年 首度辦理全校性的溫室氣體盤查作業。
- **基準年設定**：校方已正式將 2024 年 設定為溫室氣體盤查的**基準年**（Baseline Year），作為未來減碳績效追蹤的比較基礎。

2. 遵循之標準與規範

- **國際標準**：盤查作業嚴格遵循 ISO 14064-1:2018 溫室氣體盤查標準進行。
- **GHG 議定書**：在設定碳中和目標時，校方明確參考《溫室氣體盤查議定書（GHG Protocol）》，並將其指引應用於統計參數與不確定性的評估。
- **國內指引**：同步參考環境部發布之「大專院校溫室氣體盤查指引」執行。

3. 盤查範疇與管理機制

- **涵蓋範圍**：紀錄內容包含類別 1（直接排放）、類別 2（能源間接排放）及類別 3 至 6（其他間接排放）。
- **數據保存**：校方已建立「全校溫室氣體排放盤查系統」，所有相關原始憑證（如採購發票、電費紀錄等）將**保存 10 年**，以降低盤查風險並確保數據可追溯性。
- **保證等級**：2024 年度的盤查報告中，類別 1 與 2 均已達到**合理保證等級**（Reasonable Assurance）。

資訊來源

1. 2024 年溫室氣體盤查報告書：第三章明確記載基準年選擇原因為「2024