UNOPS

UNOPS Environmental Inventory Management Plan 2025

Version 1.0, May 2026

Environmental Inventory Management Plan 2025

Version 1.0 – May 2026

Authors

Yola Wolgast

Nives Costa

Contributors

Umang Agrawal

UNOPS Environmental Inventory Focal Point Network

Table of Contents

List of abbreviations

CORSIA	Carbon Offsetting and Reduction Scheme for International Aviation
DESNZ	Government of the United Kingdom, Department for Energy Security & Net Zero
EAC	environmental attribute certificate
EF	emission factor
ES	environmental and social
ET	entitlement travel
EUI	energy use intensity
GHG	greenhouse gas
GO	guarantee of origin
HQ	Headquarters
ICA	international contract holder
ICAO	International Civil Aviation Organization
IEA	International Energy Agency
IMP	inventory management plan
ISO	International Organization for Standardization
RO	regional office
REC	renewable energy certificate
SUN	Sustainable United Nations
UNDP	UN Development Programme
UNHAS	UN Humanitarian Air Service
UNOPS	UN Office for Project Services
WFP	World Food Programme

Introduction

In line with the Greenhouse Gas (GHG) Protocol and established good practice, UNOPS conducts an annual environmental inventory and publishes an Inventory Management Plan (IMP). The results of the inventory and the IMP contribute to the UN-wide Greening the Blue Annual Report.[1] The IMP is an external document that records the methodological and operational details of each environmental inventory and helps to institutionalize a process for preparing a high-quality inventory.

Two IMPs are prepared in relation to the UNOPS footprint, with clear referencing between the two to avoid repetition and enhance clarity:

- A UN-wide IMP, developed by the UN Environment Programme (UNEP), Sustainable UN (SUN), details the commonly followed principles at the UN level, and provides the basis for entity-level IMPs;[2] and
- An entity-level IMP developed by UNOPS with agency-specific activity data, sources, policies, facilities and methodological deviations from the UN-wide IMP.

The UN-wide IPM follows a common minimum boundary and greenhouse gas (GHG) emissions accounting principles prescribed by the GHG Protocol, which was jointly convened by the World Resources Institute and the World Business Council for Sustainable Development. At the same time, the UN-wide IPM allows participating UN entities flexibility within these limits.

The UNOPS IMP is structured in two parts. The first outlines the general boundary conditions and methodological considerations specific to the UNOPS environmental inventory. The second part focuses on the 2025 inventory,

[1] UN Environment Programme, 'Greening the Blue Annual Report 2025: The environmental performance of the UN system', UNEP, New York, 2025, <https://wedocs.unep.org/20.500.11822/49016>, accessed 6 May 2026.
[2] Greening the Blue, 'UN-Wide Inventory Management Plan: IMP for the year 2025- 2026 Environmental Inventory', UNEP, March 2026, <https://drive.google.com/file/d/1VZOm8cZsEY4853KURYOfAe6YsRLzYFqF/view>, accessed 6 May 2026.

providing specific details and outlining any deviations from the UN-wide IMP applicable to the 2025 reporting year.

Part 1: Methodology and general considerations

Part 1 of the UNOPS IMP outlines the general methodological approach, with clear references to the UN-wide IMP, along with general considerations regarding boundary conditions and the inventory process.

1 Boundary conditions

UNOPS follows the UN-wide boundary for environmental reporting, as defined in UN-wide IMP for 2025-2026, 'Boundary Conditions and Definitions'. Methodological deviations and considerations specific to UNOPS are elaborated in this section.

1.1 Personnel

Offices with an average of five or more office-based personnel throughout the year are required to report. The personnel headcount includes every individual holding a UNOPS contract (staff, individual contractor agreement (ICA) holders, interns, etc.), who is supervised by UNOPS and working from the office on a regular basis.

For personnel in offices below the reporting threshold of five personnel, proxies are applied based on the global per capita average emissions from refrigerants, on-site energy generation, purchased energy, personnel commute and home office energy consumption. Additionally, a global proxy for water consumption and waste generation is applied.

The inventory data collection methodology is applied consistently across all offices, as far as possible. The boundary conditions and assumptions are outlined below.

1.2 Facilities

- Offices are reported by physical building and not by organizational units. In case two UNOPS offices belong to different organizational units but

are co-located in the same building, they are asked to consolidate their environmental data reporting efforts.

- The inventory includes all offices owned, leased or sublet to UNOPS, where UNOPS has regular, day-to-day administrative control on the office facilities, appliances and utilities usage. It also includes residential facilities that are directly connected to the office (e.g., in compounds or peacekeeping missions).
- Offices located in the same city but not in the same building are reporting separately. An exception is separate buildings in camps (e.g., in peacekeeping missions) or compounds, which are reported collectively as a single entity.

1.3 GHGs accounted for under the UNOPS environmental inventory

UNOPS covers all gases under the Kyoto Protocol and the Montreal Protocol in its inventory.

1.4 Emission source categories

UNOPS reports on all mandatory emission source categories as outlined in the UN-wide IMP (direct, indirect and optional sources of GHG emissions). Currently, it does not report any process emissions due to their absence. The inventory also includes optional Scope 3 emissions from waste (Category 5), and from employee commuting and home offices (Category 7).

1.4.1 On-site energy generation

See UN-wide IMP. On-site energy generation for heat and electricity is included in the reporting for all offices (if applicable), regardless of whether the cost was covered by UNOPS or provided free of charge (e.g., by the local government).

Refrigerants

The inventory includes emissions from all air conditioning systems that use refrigerant gases to cool UNOPS facilities. In deviation from the UN-wide IMP, it also accounts for emissions from other cooling equipment, such as refrigerators and cold water dispensers.

Another deviation from the UN-wide IMP is the methodology used to account for refrigerant gas leaks. UNOPS does not report on refrigerant gas refills in country offices, due to the high unreliability of the data. Instead, it applies the publicly available methodology for assessing greenhouse gas emissions from refrigerants, developed by the UNDP Montreal Protocol and Chemicals and Waste Management Unit and Greening Moonshot.[3] For further information, see Section 2.1.3 'Refrigerant gases'.

Furthermore, UNOPS reports refrigerant leakage from the air conditioning systems in its vehicle fleet under the 'Refrigerants' category, rather than under 'Vehicle Fleet' as suggested in the UN-wide IMP.

1.4.2 Vehicle Fleet (mobile sources)

Local focal points report either the mileage or fuel consumption for all vehicles owned or long-term leased by UNOPS, including those used for field operations.

1.4.3 Purchased energy

Purchased heat (steam/hot water) or cooling energy (district cooling) and electricity are included in the reporting for all offices (if applicable), regardless of whether the cost was covered by UNOPS or provided free of charge (e.g., by the local government).

1.4.4 Air travel

UNOPS includes all travel paid for and managed by the organization in its inventory, except for 'Rest and Recuperation' (R&R) travel for staff members, which is currently considered a data gap.[4]

Travel that is booked by UNOPS on behalf of UNOPS partners, which is outside of UNOPS financial and administrative control, is not included in the inventory.

Types of air travel included in the inventory:

[3] UNDP Montreal Protocol and Chemicals and Waste Management Unit and Greening Moonshot, 'Guidnace Note: Assessing greenhouse gas emissions from refrigerants use in UNDP operations', UNDP, July 2022, <www.undp.org/sites/g/files/zskgke326/files/2022-07/Refrigerants%20methodology%20version%20July%202022.pdf>, accessed 7 May 2026.

[4] R&R travel, although subsidized by UNOPS, is calculated and disbursed at the local level, making it currently impossible to account for.

- All air travel is operated by commercial passenger airlines.
- Air travel is carried out by the World Food Programme (WFP)'s UN Humanitarian Air Services (UNHAS) and UN Peacekeeping Missions.
- Entitlement travel for staff, ICAs and interns paid for by UNOPS through a lump sum but purchased independently by personnel (except for R&R, as explained above).

1.4.5 Non-air business travel

The inventory includes official duty travel on the ground by public transport and rented or chartered vehicles, including transportation to and from airports in connection with flights.

1.4.6 Employee commute

The inventory covers emissions from personnel commuting to and from UNOPS offices.

From 2025 onward, electricity consumption in home offices, which is optionally included under this category in the GHG Protocol, is also covered in the inventory.

1.4.7 Waste

The inventory includes emissions from the third-party disposal and treatment of waste generated by UNOPS offices.

1.5 Additional environmental categories covered

In addition to GHG emissions, the inventory also collects data on waste generation and water consumption.

1.5.1 Waste

UNOPS reports on its waste generation using the categories in the UN-wide IMP and on its disposal/end-use using the methods listed there. For details, see 'Waste Inventory' in the UN-wide IMP.

1.5.2 Water

UNOPS reports on water use at its facilities in accordance with the UN-wide IMP (see 'Water inventory').

2 Emission quantification

For the general methodological approach to GHG emissions calculations, refer to the UN-wide IMP 'GHG Inventory Calculations.' Additional methodological considerations and general methodological deviations from the UN-wide IMP are elaborated in this section.

2.1.1 On-site energy generation

Refer to the UN-wide IMP for elaborations on methodological considerations. As a general rule, UNOPS uses the most up-to-date set of Department for Energy Security & Net Zero (DESNZ) emission factors applicable to the respective reporting year.[5]

2.1.2 Vehicle Fleet

Refer to the UN-wide IMP for elaborations on methodological considerations. As a general rule, UNOPS uses the most up-to-date set of DESNZ emission factors applicable to the respective reporting year. UNOPS deviates from the UN-wide IMP by reporting emissions from vehicle refrigerants under the 'Refrigerants' category rather than under 'Vehicle Fleet', and follows the UNDP refrigerant methodology instead of applying the UN-wide IMP provided proxies.[6] For further information, refer to Section 2.1.3 ‘Refrigerant gases’.

[5] Department for Energy Security & Net Zero, ‘Greenhouse gas reporting: conversion factors 2025’, Government of the United Kingdom,10 June 2025, <www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025>, accessed 11 May 2026.

[6] UNDP, ‘Guidnace Note: Assessing greenhouse gas emissions from refrigerants use in UNDP operations’.

2.1.3 Refrigerant gases

Deviations in the accounting methodology

UNOPS applies the UNDP refrigerant methodology, which deviates from the approach suggested by the UN-wide IMP for refrigerants from refrigeration, air-conditioning, appliances and vehicles.[7]

While the UN-wide IMP is based on reported refill quantities for refrigeration appliances, the UNDP methodology calculates an estimated refrigerant leakage of appliances based on:

- The type of equipment;
- The respective average leakage rate;[8]
- The type of refrigerant; and
- The refrigerant charge.

The methodology provides average percentage leakage rates for various types of cooling devices, allowing calculation of the estimated leakage based on the refrigerant charge. GHG emissions are determined according to the specific type of refrigerant gas used.

Since the 2023 reporting year, UNOPS has switched to the UNDP methodology to address the persistent data quality issue in obtaining reliable information on refrigerant gas refills in country offices. In addition, the UNDP methodology also allows accounting for GHG emissions from refrigerant leakage from refrigerators and cold water dispensers (and other small cooling equipment), which are usually not maintained during their service life and therefore not accounted for following the UN-wide IMP.

[7] UNDP, 'Guidnace Note: Assessing greenhouse gas emissions from refrigerants use in UNDP operations'.
[8] See UNDP, 'Guidnace Note: Assessing greenhouse gas emissions from refrigerants use in UNDP operations': "Leakage rates were adopted based on the ranges provided in the '2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories'".

Refrigerant leakage for vehicle fleets

Contrary to the approach suggested in the UN-wide IMP, which recommends using a general proxy for vehicle fleet refrigerant emissions, UNOPS has collected specific data on vehicle refrigerant emissions since the 2024 reporting year in line with the UNDP refrigerant methodology.

2.1.4 Purchased energy

Purchased electricity

UNOPS applies a location-based reporting approach for grid electricity, using emission factors from the International Energy Agency (IEA).[9] The share of renewable energy in each country's national grid mix is calculated accordingly. Unlike the UN-wide IMP, which allows offices to use both location-based and market-based approaches (the latter accounting for emissions from purchased renewable energy certificates (RECs) and guarantees of origin (GOs)), UNOPS maintains a strictly location-based approach. While information on RECs and GOs is recorded and disclosed, no zero-emission factor is applied. Instead, national grid emission factors are used, consistently with International Organization for Standardization's (ISO) standard 'ISO14064-1:2018 Greenhouse gases'.[10]

Purchased heating and cooling

Refer to the UN-wide IMP for the methodological considerations for purchased heat. Where available, UNOPS employs provider-specific emission factors as suggested in the UN-wide IMP. The UN-wide IMP does not provide specific guidance on district cooling, instead applying the same approach used for district heating.

2.1.5 Air Travel

UNOPS utilizes the latest available version of the UN interface to the International Civil Aviation Organization (ICAO) 'Carbon Emissions Calculator' for

[9] International Energy Agency, 'Emissions Factors 2025', September 2025, <www.iea.org/data-and-statistics/data-product/emissions-factors-2025>, accessed 11 May 2026.
[10] International Organization for Standardization, 'ISO 14064-1:2018 Greenhouse gases', 2nd ed., ISO, 2018, <www.iso.org/standard/66453.html>, accessed 7 May 2026.

the respective reporting year.[11] This tool, officially designated for calculating air travel emissions in the UN GHG inventory, enables the calculation of emissions from travel itineraries (International Air Transport Association codes) and travel class information.

The ICAO calculator is used to calculate commercial travel as well as staff and ICA entitlement travel (ET). ET for interns is estimated using the average emissions per staff entitlement trip (assuming travel in economy class) and is= applied to all interns joining the organization.

Where IATA codes for the reported itineraries are faulty and/or incomplete, they are corrected by the UNOPS Headquarters (HQ) Environmental and Social (ES) Team based on likelihood and approximations.

Flight emissions are assigned to the offices by the HQ ES Team, based on payment information. In the case of a lack of granular data, staff and intern ET is assigned to either the regional office or a multi-country office within the respective region.

Individual country-specific emission values for UNOPS humanitarian flights are provided by the WFP UNHAS Team, based on their records of fuel consumption and passenger logs for the reporting year.

2.1.6 Ground Travel

UNOPS employs a distance-based method, calculating emissions based on the distance travelled by different modes of transport. Refer to the UN-wide IMP methodological considerations. As a general rule, UNOPS uses the most up-to-date set of DESNZ emission factors applicable to the respective reporting year.

2.1.7 Waste

To calculate emissions from waste, UNOPS employs DESNZ emission factors and bases the calculations on reported amounts of waste generated, categorized by type and corresponding disposal methods.

[11] International Civil Aviation Organization, 'Carbon Emissions Calculator', ICAO, <www.icao.int/environmental-protection/environmental-tools/icec>, accessed 7 May 2026.

2.1.8 Employee commute

To calculate emissions from employee commuting, UNOPS uses survey data to develop location-based (for entities with statistically significant results or at least a 50 per cent response rate) and regional proxies that reflect commuting patterns. The same calculation methodology that is used for ground travel is applied. To calculate emissions from home office energy, UNOPS follows the guidance of the UN-wide Scope 3 Advisory Group, which recommends a simplified default calculation using 140W IT equipment and 10W lighting (total of 150W). Location-based IEA emission factors are then used to estimate emissions.

3 Data management

3.1 Sources of activity data

Data collection is conducted by local focal points, who input the required activity data into Impacti, a digital platform that facilitates a centralized data collection and carbon accounting.[12] Impacti automatically calculates emissions in a standardized manner using the emission factors defined within the tool (with the exception of air travel emissions that are calculated using the ICAO calculator).

Scope 1

- **Fuel for stationary combustion: T**he source of activity data is typically invoices reporting quantities of purchased fuel, fuel logs or consumption profiles recorded by building administrators.
- **Fuel consumption/mileage for office vehicle fleets:** Activity data typically comes from fuel purchase receipts and/or logbook records. Alternatively, vehicle log books are used to obtain mileage data.
- **Refrigerant consumption:** Activity data is typically generated by gathering information on equipment type, refrigerant type and refrigerant capacity through physical inspections of the equipment.

[12] Impacti, 'The platform for carbon-intelligent companies', <https://impacti.solutions/>, accessed 7 May 2026.

Scope 2

- **Electricity consumption:** The source of activity data is typically electricity provider bills, consumption profiles provided by building administrators or reports generated from the data collected by smart meters.
- **Steam and heated/cooled water consumption:** The activity data primarily comes from invoices detailing purchased steam and heated/cooled water consumption, or from consumption profiles provided by building administrators.

Scope 3

- **Air travel data:** Commercial and humanitarian air travel activity is monitored through UNOPS corporate travel authorization and daily subsistence allowance automation (TADA) tool. ET for staff and ICAs is estimated using commercial air travel quotations and provided as a lump-sum payment to the personnel member. Travel routes are determined based on departure and arrival locations and recorded in internal systems.
- **Non-air business travel:** Non-air business travel activity is also reported through the TADA tool.
- **Employee commute:** Data from an employee commute survey is utilized.

3.1.1 Waste

Waste data is typically obtained from invoices provided by waste haulers. In some cases, building management maintains a tracking system, and some offices conduct waste audits to estimate their waste generation.

3.1.2 Water

Water data is typically obtained from water bills and/or meter readings.

In 2026, UNOPS introduced a water calculator that allows offices without water consumption data to estimate their water consumption, based on office-specific parameters and circumstances. The calculator is directly integrated into Impacti

and requires inventory focal points to provide detailed information in order to estimate water consumption, including:

- The number of personnel;
- The number of personnel residing on-site;
- The office area;
- Green areas; and
- The number of vehicles.

3.2 Data collection

The data collection process is decentralized. The HQ ES Team provides global coordination, training and quality assurance. The data collection process in the reporting offices is carried out by a network of focal points designated in every office with five or more personnel.

Local focal points upload all input data to the Impacti platform, which then calculates output GHG emissions based on the included emission factors.[13] Exceptions are air travel and personnel commute. Air travel data is processed centrally by the HQ ES Team in the ICAO calculator and subsequently uploaded to Impacti. For personnel commuting, surveys are distributed locally by inventory focal points, while data processing and uploading are handled centrally by the HQ ES Team.

3.3 Normalization factors

Two normalization factors are used: m^2 and the number of personnel. Data on both normalization factors is collected through Impacti.

[13] Emission factors are aligned with those defined in the UN wide IMP, any deviations are defined in the UNOPS IMP.

3.4 Environmental attribute certificate (EAC)

As part of the environmental inventory process, data on the use of EACs, at a decentralized office level or at the central HQ level, is collected and compiled. Reported EACs in UNOPS fall into two categories.

EACs related to Scope 2 emissions

Electricity certificates: UNOPS maintains a location-based approach to carbon accounting and prioritizes direct mitigation until all reasonably actionable mitigation levers are exhausted. Energy EACs reported by country offices in the form of RECs and/or GOs certificates are disclosed; however, the national grid emission factor for the equivalent energy generation is applied.

EACs related to Scope 3 emissions

Aviation fuel certificates: Fuel certificates are accepted by UNOPS for indirect mitigation as time-limited measures, only when they deliver demonstrated, measurable outcomes comparable to direct mitigation. The following quality criteria apply:

- Fuel certificates are expected to meet the highest quality criteria, namely the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA) sustainability criteria;
- A justification is provided for choosing indirect over direct mitigation; and
- Indirect mitigation is used as an interim measure and reported separately.

When Sustainable Aviation Fuel (SAF) certificates from book-and-claim mechanisms are acquired, the relative Scope 3 emissions are disclosed separately.

4 Base year

4.1 Base year selection

UNOPS selected 2016 as the base year for calculating GHG emissions, as it marks the first year with sufficient-quality data and comprehensive scope.

While UNOPS initial environmental inventory was conducted in 2008, and was limited to HQ, it made significant progress over the following years to expand coverage and improve data quality. By 2016, data reliability and scope had reached a level that supports accurate, organization-wide GHG assessments. Consequently, 2016 now serves as the reference point for tracking UNOPS GHG emissions and monitoring progress toward its GHG emission reduction target.

4.2 Base year recalculation policy

In the case of events or incidents that significantly affect GHG emissions levels from the base year (2016), a recalculation of the base year might be necessary to reflect changes in the organization or its approach to emission calculation to maintain comparability of emissions and consistency in reporting.

Since 2024, UNOPS has implemented a 'Base year recalculation policy' that provides guidelines for recalculating the organization's base year and establishes a significance threshold for doing so.[14]

5 Management tools

5.1 Roles and responsibilities

The roles and responsibilities for the annual environmental inventory are as follows:

- **HQ ES Team:** Organizing the inventory, selecting and contracting the reporting platform, identifying reporting offices, providing training, overseeing the data delivery, executing quality controls and confirming the final results for internal and external reporting.
- **Regional Management and Oversight Advisors:** Confirming reporting offices within the boundary, identifying focal points and providing managerial support to ensure the delivery of data

[14] UNOPS, 'UNOPS Base year recalculation policy', vers. 1, UNOPS, Copenhagen, 2024, <https://content.unops.org/publications/UNOPS-base-year-recalculation-policy_v1-2024-1.pdf>, accessed 7 May 2026.

- **Nominated office focal points:** Participating in the provided training opportunities and collecting and reporting the requested input data to the best available quality.

5.2 Training

Every year, the HQ ES Team offers comprehensive training and guidance to local focal points, empowering them to report their office activity data with a satisfactory level of quality. It should be noted that, in this context, the vast majority of local focal points fulfil professional roles distinct from those related to environmental sustainability.

A mandatory e-learning course is available on the UNOPS learning platform for all local focal points. The course provides detailed guidance on all relevant environmental categories and the corresponding data required to complete the inventory. In addition, the HQ ES team provides online training sessions prior to each environmental inventory on the use of the Impacti platform and on energy reporting for offices with smart meters.

6 Quality assurance and verification

6.1 External verification

In 2024, an external consultancy firm, 3BL do Brasil,[15] conducted an external independent verification of UNOPS 2023 environmental inventory with limited assurance. The process included a thorough review of UNOPS environmental inventory methodology and an assessment of the GHG data for the 2023 reporting year. In addition to confirming the reliability of the 2023 GHG data, 3BL confirmed that the methodology complies with established standards. 3BL issued a verification statement confirming that the inventory methodology aligns with the GHG Protocol and ISO 14064-1:2018. The methodology verified by 3BL in 2023 is still in use, with minimal deviations.

[15] 3BL Consultoria, 'A solução que você procura em Segurança do Trabalho, Meio Ambiente e Saúde Ocupacional', <https://3blconsultoria.com.br/>, accessed 7 May 2026.

6.2 Quality assurance

All data points entered into Impacti are reviewed by the HQ ES team. In cases of anomalies, deviations from reporting patterns, or missing data sources, these issues are verified with the respective office focal points. Each data point is then evaluated and rated on a three-tier scale based on information provided by the focal points:

- **Green**: Actual data, at least 80 per cent actual data and/or high-quality proxy;
- **Yellow**: Prorated data, reliable estimate and/or waste audit; and
- **Red**: Data gap and/or suspicious figure.

This rating system offers additional insight into the reliability of the data collected in the environmental inventory.

7 Emission compensation credits

Consistent with the Strategy for Sustainability Management in the United Nations System 2020-2030 requirements, UNOPS compensates annually for the climate emissions that have not been reduced.[16] UNOPS approach to climate compensation is to only procure credits bearing the Gold Standard certification,[17] and any additional requirements deemed necessary by UNOPS to preserve the integrity of the emission reductions.

[16] UN System Chief Executives Board for Coordination, Strategy for sustainability management in the United Nations system, 2020–2030, 29 May 2019.
[17] Gold Standard, 'Integrity in climate action. Impact for people and nature', <https://www.goldstandard.org/>, accessed 7 May 2026.

Part 2: 2025 environmental inventory

Part 2 of the UNOPS IMP contains specific information on the UNOPS environmental inventory for the 2025 reporting year. It outlines deviations in emission factors from the UN-wide IMP, proxies applied for 2025 and provides details on the recalculations carried out this year.

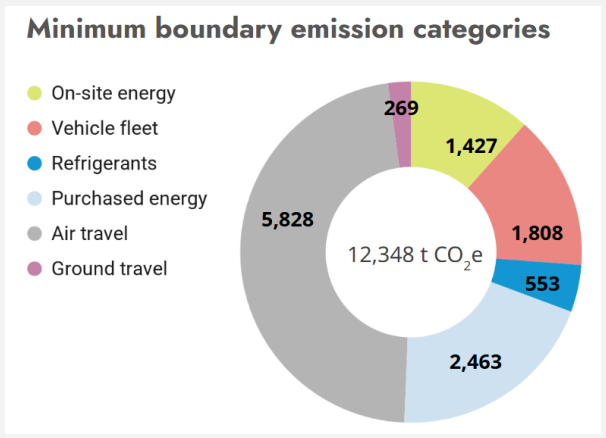
1 Overview

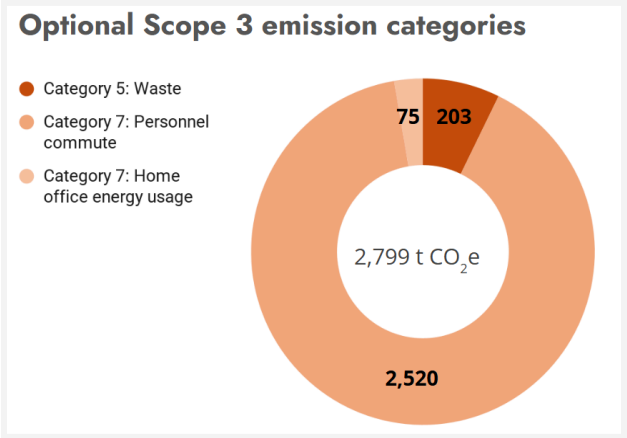
The inventory for the 2025 reporting year was conducted from 19 January to 21 April 2026. The inventory covered all office-based UNOPS personnel, with 91 per cent located in the reporting offices and the remaining 9 per cent covered by proxies for on-site energy, purchased energy, refrigerant leakage, personnel commute, home-office, waste and water.

Table 1 Overview of key data

Item	No.
Number of reporting offices	104
Number of personnel included in assessment	5,159
Per cent of staff covered in assessment	100%
Total GHG emissions [tonnes CO_2e] (from minimum boundary emission categories)	12,348
Total GHG emissions [tonnes CO_2e] (from optional Scope 3 emission categories)	2,799
Total office space [m^2]	76,687
Global average emissions per personnel member [tonnes CO_2e] (from required emission sources)	2.39
Building related emissions per m2 [tonnes CO_2e]	0.06
Official duty travel emissions per personnel [tonnes CO_2e]	1.18

1.1 Results





1.1.1 Environmental attribute certificates acquired in 2025

Purchased RECs and GOs

In 2025, country offices reported 1,019,345 kWh of RECs and GOs certificates.

Scope 2 emissions: location-based (purchased electricity, t CO2e)	**Scope 2 emissions: market-based** (purchased electricity, t CO2e)
2,405	2,342

Purchased Sustainable Aviation Fuel

In 2025, UNOPS HQ purchased unbundled Scope 3 certificates under the International Sustainability & Carbon Certification (ISCC) CORSIA scheme, equivalent to 8.6 tonnes of neat sustainable aviation fuel and representing 28 tonnes of avoided emissions.

UNOPS Scope 3, category 6 emissions - without SAF	**UNOPS Scope 3, category 6 emissions - with SAF**
5,828 t CO_2e	5,800 t CO_2e

1.2 Facilities included in the 2025 inventory

The list of UNOPS facilities falling within the reporting boundary (five or more UNOPS-supervised personnel) has been compiled with assistance from the Regional Management and Oversight Advisors and excludes personnel whose duty station is defined as 'home-based' in their contract.

The table below lists all entities included in the reporting boundary for the 2025 environmental inventory. The 'Remarks' column highlights any special features or considerations. Entities with fewer than five UNOPS-supervised personnel are not required to report and are not listed; however, these personnel emissions are accounted for using proxy values.

Table 2 UNOPS Headquarters (HQ)

Country	City/name of office	Remarks
Denmark	Copenhagen	
Thailand	Bangkok Shared Service Centre (BSSC)	

Table 3 Africa Region (AFR)

Country	City/name of office	Remarks
Benin	Cotonou	
Burkina Faso	Ouagadougou	
Cameroon	Yaounde	
Central African Republic	Bangui	
	Ndélé	
Democratic Republic of the Congo	Goma	
	Kinshasa	
Ethiopia	Mekelle	
	Addis Ababa	
	Addis Ababa Branch Office	
Ghana	Accra	
Guinea	Conakry	
Kenya	Nairobi	Office of the Regional Director's report contains entitlement travel for the whole AFR
	Nairobi, Office of the Regional Director for Africa	
Madagascar	Antananarivo	
Mali	Bamako	

Country	City/name of office	Remarks
Mozambique	Pemba	
Niger	Niamey	
Nigeria	Abuja	
Senegal	Dakar	
Sierra Leone	Freetown	
Somalia	Mogadishu	
South Sudan	Juba	
Sudan	Port-Sudan	
Tunisia	Tunis	
	Tunis RB	
Zimbabwe	Harare	
Malawi	Lilongwe	

Table 4 Asia and Pacific Region (APR)

Country	City/name of office	Remarks
Afghanistan	Kabul	
	Herat	
Bangladesh	Dhaka	
Cambodia	Phnom-Penh	
India	Delhi	
Indonesia	Jakarta	
Lao People's Democratic Republic	Vientiane	
Myanmar	Yangon	
	Nay Pyi Taw	
Nepal	Kathmandu	
	Kathmandu - Bishalnagar	
Pakistan	Islamabad	
Papua New Guinea	Port Moresby	
Philippines	Cotabato City	

Country	City/name of office	Remarks
	Manila	
Sri Lanka	Colombo	
Thailand	Bangkok-APR	Colocated with part of the Regional Health cluster and the Office of the Regional Director for Asia Pacific, contains entitlement travel for the whole APR.
	Bangkok-Myanmar	

Table 5 Europe and Central Asia Region (ECR)

Country	City/name of office	Remarks
Albania	Tirana	
Austria	Vienna	Vienna's report contains entitlement travel for the whole ECR.
Georgia	Tbilisi	
Kosovo (under UNSCR 1244/99)	Pristina	
Moldova (UEMCO)	Chicinau	
Montenegro	Podgorica	
North Macedonia	Skopje	
Serbia	Belgrade	
Ukraine	Kyiv	

Table 6 Latin America and Caribbean Region (LCR)

Country	City/ name of office	Remarks
Argentina	Buenos Aires	
Brazil	Brasilia	
	Maceio	
Costa Rica	San Jose	
Guatemala	Guatemala City	
Haiti	Cap Haitien	
	Jean Rabel	

Country	City/ name of office	Remarks
	Port-au-Prince	
Honduras	Tegucigalpa	
Nicaragua	Managua	
Panama	Panama City - PAMCO	
Panama	Panama City - Office of the Regional Director for Latin America and the Caribbean	The Office of the Regional Director 's report contains entitlement travel for the whole LCR
Peru	Lima	

Table 7 Middle East Region (MR)

Country	City/name of office	Remarks
Djibouti	Djibouti	
Iraq	Baghdad	
Jordan	Amman	Amman's report contains entitlement travel for the whole MR
Lebanon	Beirut	
State of Palestine	East Jerusalem	
Syrian Arab Republic	Damascus	
Yemen	Sana'a	

Table 8 Global Portfolio Group (GPO)

Country	City/name of office	Remarks
Austria	Vienna - GVA	
Belgium	Brussels	
Germany	Bonn - ICAT	
	Bonn - NDCP	
Switzerland	Geneva - GHC	
	Geneva-Palais des Nations	
	Geneva WMO	
	Geneva - MIE	Staff ET split between New York and Geneva - MIE.

Country	City/name of office	Remarks
Central African Republic	Bangui	
Democratic Republic of the Congo	Goma	
Ethiopia	Addis Ababa	
Finland	Helsinki	
Iraq	Baghdad	
	Erbil	
Italy	Brindisi	
Nigeria	Maiduguri	
Somalia	Mogadishu	
South Sudan	Juba	
Spain	Valencia	
State of Palestine	Gaza	
Sudan	Port Sudan	
Syrian Arab Republic	Damascus	
United States of America	New York	Staff ET split between New York and Geneva - MIE.
Western Sahara	Laayoune	

2 Inventory calculations and GHG emission quantification

This section contains additional methodological considerations specific to the 2025 reporting year, including deviations from the UN-wide IMP methodology, which are outlined by category below.

2.1 On-site energy generation

Calculations for 2025 are conducted in line with the UN-wide IMP. UNOPS applies the most up-to-date 2025 DESNZ emission factors.

2.2 Vehicle fleet

Calculations for 2025 are conducted in line with the UN-wide IMP. UNOPS applies the most up-to-date 2025 DESNZ emission factors, with the exception of fleet activity data reported as mileage. In that case, the UN-wide IMP applies a 1.4 multiplier to the DESNZ emission factors to account for the lower efficiency of vehicles outside the UK.

2.3 Refrigerants

Refrigerants - deviating accounting methodology

Deviating from the UN-wide IMP, UNOPS applies the UN Development Programme (UNDP) refrigerant methodology, as outlined in section 2.1.3 Refrigerant gases, applying the 2025 DESNZ emission factors for refrigerant gases.

Refrigerant leakage - vehicle fleet

Deviating from the UN-wide IMP, which recommends using a proxy for vehicle refrigerants, UNOPS collects actual data on refrigerant type and charge in vehicles and calculates emissions in line with UNDP refrigerant methodology. In cases where this data was unavailable or not provided, proxies were applied (see Table 10).

2.4 Purchased energy

Purchased electricity

UNOPS is using the 2023 emission factors from the IEA 'Emission Factors 2025', excluding the transmission and distribution losses factor and the correction for electricity trade. While this approach is not explicitly stated in the UN-wide IMP, it is advised by SUN, the provider of the UN-wide IMP.

Purchased heat

The UN-wide IMP encourages the use of supplier-specific emission factors for steam generation. In order to obtain supplier-specific emission factors, public information on emission factors for steam generation and/or the fuel mix at the country/city level was researched and applied. In a few cases, where no

information was available, the proxy suggested by the UN-wide IMP was applied.

Table 9 summarizes the EFs used in each location that reported steam purchases, and the respective source of information.

Table 9 Steam emission factors

Country	Entity	Emission factor (t CO_2e/kWh)	Description
Germany	Bonn	0.1104	Bonn energy utility states that district heating is generated at combined heat and power plants with 90 per cent efficiency. Fuel mix is natural gas, waste heat from incineration of municipal waste and renewables. **EF:** Calculated based on 49.7 per cent natural gas and 50.3 per cent renewables (0 EF). (Source: Top Magazin, 2016,[18] description of heat recovery from waste incineration[19]) **Note:** Data is from 2016, so the EF is considered conservative as the Bonn utility has added more renewables to its steam fuel mix since then and plans to be carbon neutral by 2035.[20]
Moldova	Chisinau	0.25	**EF:** Sourced from UN-wide IMP 2025-2026, purchased steam - unknown fuel type (Natural gas - DESNZ 2025)
Denmark	Copenhagen	0.0401	District heating in the Greater Copenhagen area in 2024 is 40.1 g/kWh (Source: HOFOR Miljødeklaration 2023, data for 2024[21])

[18] Top Magazin, <www.top-magazin.de/>, accessed 11 May 2026.
[19] SWB Verwertung, 'Unser Abfall: Ein Energiebündel', <www.swb-verwertung.de/>, accessed 11 May 2026.
[20] SWB Stadtwerke Bonn, 'SWB auf dem Weg zur CO2-Neutralität', <https://www.swb-konzern.de/unternehmen/co2-neutralitaet/>, accessed 11 May 2026.
[21] HOFOR, 'Miljødeklaration for fjernvarme', <www.hofor.dk/baeredygtige-byer/beregn-co2/miljoedeklarationer/miljoedeklaration-for-fjernvarme/>, accessed 11 May 2026.

Country	Entity	Emission factor (t CO_2e/kWh)	Description
Switzerland	Geneva	0.1381	Swiss energy utility company states that district heating is powered by 56 per cent non-fossil fuels (Source: SIG, 2018[22]). **EF:** Calculated based on 44 per cent natural gas and 56 percent waste heat. • EF of natural gas = 0.255 kg/CO2e (Source: IMP 2022-2023) • EF of electricity for heat recovery of waste heat = 0.0401 kg/CO2e (Source: District Energy Use and Emissions Calculator, 2022, Government of British Columbia, originally from Climate Registry EF Database, 2021[23])
Finland	Helsinki	0.137	Finland's energy utility states that district heating is generated at a combined heat and power plant. The fuel mix is mainly natural gas and some coal. **EF:** Sourced directly from utility company, Helen Ltd. District, heal was 137 g/kWh in 2024[24]
Ukraine	Kharkiv	0.25	**EF:** Sourced from IMP 2025-2026, purchased steam - unknown fuel type (Natural gas - DESNZ 2025)
Ukraine	Kyiv	0.25	**EF:** Sourced from IMP 2025-2026, purchased steam -unknown fuel type (Natural gas - DESNZ 2025)
Ukraine	Mykolaiv	0.25	**EF:** Sourced from IMP 2025-2026, purchased steam - unknown fuel type (Natural gas - DESNZ 2025)

[22] Services Industriels de Genève (https://ww2.sig-ge.ch/en/home-en), 2018
[23] Government of British Columbia, 'District Energy Use and Emissions Calculator', 2022, <www2.gov.bc.ca/assets/gov/environment/climate-change/cng/calculators/des_calculator.xlsx)>, accessed 11 May 2026.
[24] Helen, 'Specific emissions of energy', <www.helen.fi/en/about-us/energy/specific-emissions-of-energy-production>, accessed 11 May 2026.

Country	Entity	Emission factor (t CO_2e/kWh)	Description
United States	New York	0.1462	Con Edison indicates a steam emission factor of 0.00004287 mtCO2e/kBtu[25]
Austria	Vienna	0.022	Wien Energie indicates a steam emission factor of 22 g CO2/kWh[26]

[25] Consolidated Edison Company of New York, 'Clean Energy Transition Panel', <https://documents.dps.ny.gov/public/Common/ViewDoc.aspx?DocRefId=%7B00D9C09A-0000-CC30-811F-F0E85D37165D%7D&DocTitle=Exhibits%20CETP%201-11>, accessed 11 May 2026.
[26] Wien Energie, 'Ist Heizen mit Fernwärme klimafreundlich?', 16 April 2026, <www.wienenergie.at/faqs/ist-heizen-mit-fernwaerme-klimafreundlich/>, accessed 11 May 2026.

2.5 Air travel

For the 2025 reporting year, UNOPS used the latest version (v.6.0) of the UN interface to the ICAO 'Carbon Emissions Calculator', the official tool designated for calculating air travel emissions in the UN GHG inventory. Version 6.0 of the ICAO calculator introduced a significant change in emissions accounting methodology, which triggered a recalculation of the base-year emissions (see section 4 Base year recalculation for more information).

Rest and recuperation travel is considered a data gap for this reporting year, as UNOPS is currently unable to track any activity data in this category to calculate emissions or assign an appropriate proxy.

2.6 Ground travel

Calculations for 2025 are conducted in line with the UN-wide IMP. UNOPS applies the most up-to-date 2025 DESNZ emission factors.

2.7 Waste

Calculations for 2025 are conducted in line with the UN-wide IMP. Waste generation reporting falls within the UN-wide reporting boundaries as per the UN Strategy for sustainability management in the United Nations system, 2020–2030.

Instead, emissions from waste generated in operations are a voluntary disclosure under Scope 3, category 5. UNOPS applies the most up-to-date 2025 DESNZ emission factors to calculate these emissions.

2.8 Employee commute

For employee commuting, UNOPS used data from an organization-wide survey. The survey was distributed in a decentralized manner by inventory focal points to personnel in each office and included questions on transport modes, distance per trip and average number of working-from-home days.

The data was collected and analyzed centrally by the HQ ES team. The resulting activity figures were applied directly to offices with a response rate above 50 per

or a statistically significant number of responses. In all other cases, regional proxies were developed. For offices under GPO, which is a business unit based on a portfolio of activities rather than a geographical region, proxies were assigned based on the respective geographic locations of the offices.

2.9 Water

As elaborated in part one of this document, a water consumption calculator has been introduced that allows offices without water consumption data to estimate their water consumption based on office-specific parameters and circumstances. Table 10 summarizes the key assumptions underlying the water calculator.

Table 10 Water calculator

Category	Key assumptions	Source
General assumptions	**Work and residence patterns:** Office-based colleagues work **215 days/year**; if a residential facility is provided, occupancy is also **215 days/year**.	-
Car wash water consumption	**Upper limit assumed for SUV:** 60 liters per wash	Star Carwash[27]
Per capita water demand	**Office water use components:** Lavatory (flushing), faucet (handwash) and faucet (kitchen), dishwasher. Average daily water consumption/capita is 61.9 liters.	U.S. Green Building Council[28]
	Residential facilities water use components: Lavatory (flushing), faucet (handwash & kitchen), shower and washing machine (twice per week). Average daily water consumption/capita of a residential facility is 111.6 liters.	

[27] Star Carwash, 'Environmentally Friendlier Car Washing', 4 September 2023, <www.starcarwash.com.au/blog/eco-car-wash>, accessed 11 May 2026.
[28] U.S. Green Building Council, 'Table 1. Indoor water baseline consumption (per person per day)', <www.usgbc.org/resources/table-1-indoor-water-baseline-consumption-person-day>, accessed 11 May 2026.

Category	Key assumptions	Source
Irrigation demand	Average annual irrigation factor for lawn areas across all climates (cool and warm). **0.5 irrigation system efficiency** (low-efficiency system, e.g., hose pipe watering).	U.Ss Department of Energy[29]

2.10 Proxies used by the environmental category

Table 10 includes all assumptions made, limitations and opportunities to eliminate the data gaps or improve the proxies in the future. Table 11 shows proxies for personnel not covered in the inventory.

[29] U.S. Department of Energy, 'Guidelines for Estimating Unmetered Landscaping Water Use', Federal Energy Management Program, July 2010, <www.energy.gov/cmei/femp/articles/guidelines-estimating-unmetered-landscaping-water-use>, accessed 11 May 2026.

Table 10 Overview of Proxies used in the inventory

Emission source	No.	Proxy	Limitations	Opportunities for improvement
Electricity consumption	**1**	EUI (electricity) of nearby office[30] plus 15 per cent for conservatism	Energy sources of similar offices in the same area are assumed to be similar. The proxy does not capture energy efficiency improvements.	Distributing smart metering devices to offices, to allow them to monitor their consumption of energy from the grid and from generators in real time.
	2	Average regional EUI from 2023-2024 plus 15 percent for conservatism	Regional proxy generated by averaging the regional energy consumption (including onsite and purchased energy). The proxy does not capture of energy efficiency improvements.	It will continue to be used when other options are inapplicable.
	3	**Previous year's data:** In locations where current-year data cannot be obtained in time due to specific circumstances, and it is not advisable to use the average regional EUI, offices may use reliable data from the previous year. This has to be adjusted to reflect the reporting year's number of personnel and floor area (m^2).	The proxy does not capture variations in employee habits and external factors like weather conditions that can impact consumption patterns.	It will continue to be used when other options are inapplicable.

[30] Nearby office is equivalent to office in the same city/same campus.

Emission source	No.	Proxy	Limitations	Opportunities for improvement
	4	In specific locations, e.g., offices embedded within peacekeeping missions, we use custom EF applied either to reported kWh or to proxy values	Figures might be less precise due to the broad range of activities in peacekeeping missions.	It will continue to be used when other options are inapplicable.
On-site energy generation	**1**	Average fuel consumption per m^2 of nearby office locations +15% for conservatism	Fuel consumption for on-site energy generation of nearby offices in a comparable geographic area is assumed to be similar. The proxy doesn't allow for capturing energy efficiency improvements.	It will continue to be used when other options are inapplicable.
	2	Average fuel consumption per m^2 of comparable office locations +15% for conservatism	Fuel consumption for on-site energy generation of similar offices in a comparable geographic area is assumed to be similar. The proxy doesn't allow for capturing energy efficiency improvements.	It will continue to be used when other options are inapplicable.
	3	Previous year's data: In locations where current-year data cannot be obtained in time due to specific circumstances, and it is not advisable to use the average regional EUI, offices may use reliable data from the previous year. This has to be adjusted to reflect the reporting year's number of personnel and floor area (m^2).	The proxy doesn't allow for capturing variations in employee habits and external factors like weather conditions that can impact consumption patterns.	It will continue to be used when other options are inapplicable.

Emission source	No.	Proxy	Limitations	Opportunities for improvement
	1	Average regional EUI from 2023-2024 + 15% for conservatism	Regional proxy generated by averaging the regional energy consumption (including onsite and purchased energy). The proxy doesn't allow for capturing of energy efficiency improvements.	It will continue to be used when other options are inapplicable.
Steam & heated /cooled water consumption	2	Previous year's data: In locations where current-year data cannot be obtained in time due to specific circumstances, and it is not advisable to use the average regional EUI, offices may use reliable data from the previous year. This has to be adjusted to reflect the reporting year's number of personnel and floor area (m^2).	The proxy doesn't allow for capturing variations in employee habits and external factors like weather conditions that can impact consumption patterns.	It will continue to be used when other options are inapplicable.
Refrigerant leakage	1	In cases where information on the AC system is unavailable, use the SUN proxy to estimate refrigerant leakage based on the size of the building.	It is assumed that 1 kg of refrigerant per 660 m2 and R410a is used as the refrigerant. The proxy doesn't allow for capturing efficiency improvements.	Establish a proxy that aligns with the more precise UNDP refrigerant methodology.
	2	UNDP proxy for refrigerant leakage of vehicles for vehicles with air conditioning systems	The assumed refrigerant type is R134a, and the estimated leakage rate is 20% at a total capacity of 1500g; high level of inaccuracy.	Capture the actual type and capacity of refrigerant of the individual office vehicles to increase the data quality.
Air travel	1	ET proxy for Interns, where travel departure and destination are not available.	Average emissions from staff ET trips are used as proxies for missing trips. There is a large margin of error.	Establish a reliable centralized interface to register and report on ICA and Intern ET details globally.

Emission source	No.	Proxy	Limitations	Opportunities for improvement
Non-air business travel	**1**	Travel to/from the airport	SUN recommends applying a proxy of 15.6 km per terminal, recorded under 'taxi', where local practices are unknown. **Inaccurate measure:** It is paid as a lump sum, so we cannot know the actual mode of transport. The proxy also does not capture efficiency improvements (e.g., travelling by public transport).	This emission source represents a minimal share of UNOPS footprint, and the burden for more accurate reporting is disproportionately large. Hence, this proxy will continue to be used.
Water	**1**	UNOPS water proxy (based on 2023 and 2024 data) plus 15 per cent for conservatism	UNOPS water proxies are based on the average water consumption per person in offices with high data quality in this category. The proxy does not capture water efficiency improvements.	It will continue to be used when other options are inapplicable.
	2	If an office does not have actual consumption data, it may provide a reasonable estimate based on a transparent and credible methodology (e.g., water tank capacity and frequency of refilling over a defined period). These are reviewed and accepted if reasonable and aligned with the UNOPS proxy.	The proxy doesn't allow for capturing water efficiency improvements.	It will continue to be used when other options are inapplicable.

Emission source	No.	Proxy	Limitations	Opportunities for improvement
Waste	**1**	UNOPS waste proxy (based on 2023 and 2024 waste data) plus 15 per cent for conservatism	UNOPS waste proxy is based on the average waste of non-hazardous waste production in all UNOPS offices with high data quality. There is a high level of inaccuracy, as hazardous waste is not captured.	Improve data quality, e.g., by incentivizing offices to conduct waste audits.
	2	If an office does not have actual waste data, it may provide a reasonable estimate based on a transparent and credible methodology (e.g., bin capacity and the frequency of emptying over a defined period). These are reviewed and accepted if reasonable and aligned with the UNOPS proxy.	High level of inaccuracy.	Improve data quality, e.g., by incentivizing offices to conduct waste audits.

Table 11 Proxies for personnel not covered in the inventory

Emission source	Proxy	Limitations	Opportunities for improvement
On-site energy **Purchased energy** **Refrigerant leakage** **Personal commute** (commute plus home office energy)	Proxy for office-based personnel located outside any of the reporting offices.	Average per-person emissions in this category are applied to the number of personnel not covered by reporting.	It will continue to be used, as full reporting coverage requires a disproportionate effort.
Waste	UNOPS waste proxy (based on 2023 and 2024 waste data) plus 15 per cent for conservatism	UNOPS waste proxy is based on the average waste of non-hazardous waste production in all UNOPS offices with high data quality; a high level of inaccuracy means hazardous waste is not captured.	It will continue to be used, as full reporting coverage requires a disproportionate effort.
Water	UNOPS water proxy (based on 2023 and 2024 data) plus 15 per cent for conservatism	UNOPS water proxies are based on the average water consumption per person in offices with high data quality in this category. The proxy does not capture water efficiency improvements.	It will continue to be used, as full reporting coverage requires a disproportionate effort.

3 Auditing and Quality Assurance

3.1 Internal auditing

There are currently no plans for an internal auditing of the 2025 environmental inventory.

3.2 Quality assurance

Uncertainty is present in all data sources, as the inventory relies mostly on the accuracy of reporting focal points. In 2025, the provision of supporting evidence for the reported figures was not a requirement.

The HQ ES Team conducts an internal data quality assurance process in parallel to the reporting process on Impacti. During the 1-month reporting period, focal points were contacted by the HQ ES Team members to discuss data quality and consistency, verify dubious information and ensure the timeliness of reporting.

In addition, the operator of the Impacti platform carried out quality checks at the end of the reporting process, scanning the data set for anomalies.

3.3 Management review

At present, there is no management review process for the environmental inventory.

4 Base year recalculation

The methodology of the ICAO calculator used by UNOPS to estimate air travel emissions was recently updated in Version 6.0, published in March 2026. The revised calculator expands the number of cabin classes modelled from two (economy and premium) to four (economy, premium, business and first). This enhancement improves accuracy, as the previous approach may have overestimated the number of economy seats and, consequently, underestimated the carbon footprint per seat across different cabin classes.

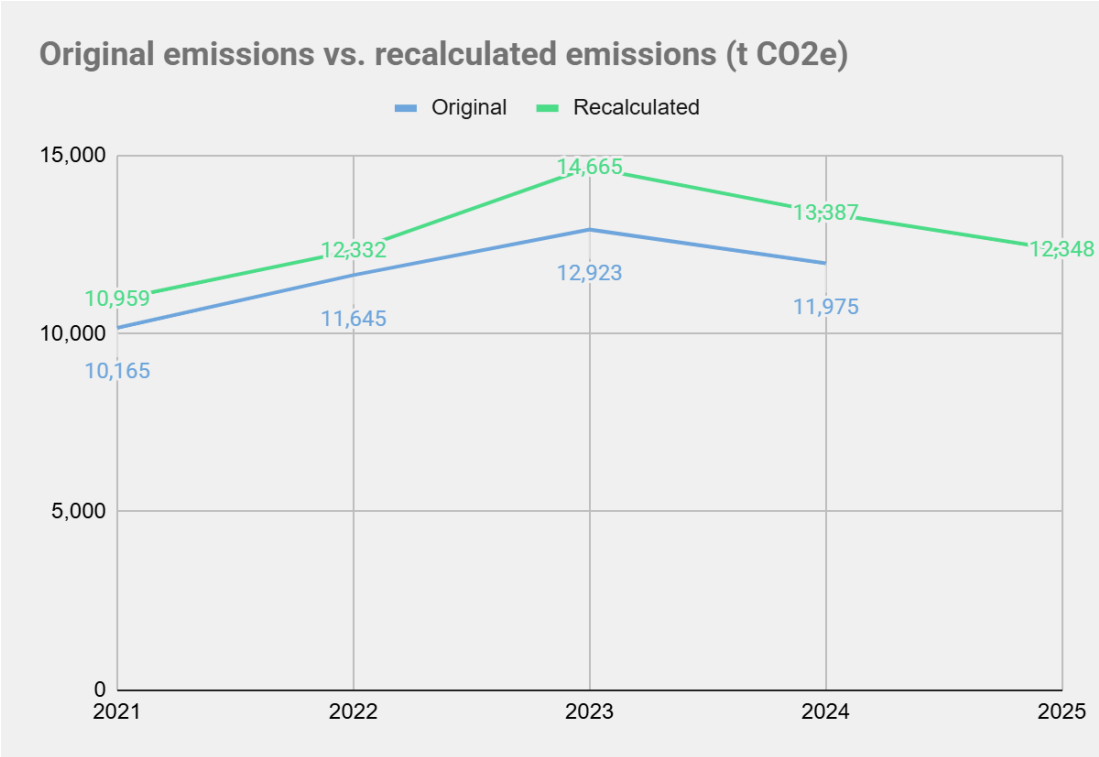
As a result of this significant methodological change, resulting in an average variation expected to be above 5 per cent, a recalculation of the base year

emissions (2016) was conducted in accordance with UNOPS 'Base year recalculation policy'. The revised base year emissions are 17,515.30 CO_2e.

Table 11 Base year recalculation

Reporting year	Original CO_2e	Recalculation 2026	
		CO_2e after recalculation	Per cent increase (compared to 2016)
2016	14,969	17,515	17 %

Figure 1 Original vs. recalculated emissions (5-year overview)



5 Climate compensation of residual emissions

Since 2012, UNOPS has regularly purchased climate compensation certificates equivalent to its inventory emissions, in line with the requirements of the UN Strategy for sustainability management in the United Nations system,

2020–2030. Information about the climate compensation for the 2025 corporate emissions will be released in due time.