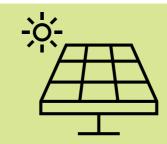


Emissions and Energy Reporting System validation errors and warning messages guideline

















Contents	1
Disclaimer	3
2023–24 updates	4
Introduction	4
Complying with the NGER Scheme	4
Validations in EERS	4
Addressing validations	5
Acknowledging validations	5
Figure 1. Example of Validation warnings in EERS	5
List of validations in EERS	7
Report generation	7
Reporting Waste	7
Electricity production	8
Electricity consumption	12
Fuel production	13
Uncertainty	14
More information	15



This guideline has been developed by the Clean Energy Regulator (CER) to assist entities to comply with their reporting obligations under the <u>National Greenhouse and Energy Reporting Act 2007</u>¹ (NGER Act) and associated legislation.

This guideline only applies to the 2023–24 NGER reporting year and should be read in conjunction with the NGER Act, National Greenhouse and Energy Regulations 2008² (NGER Regulations), and National Greenhouse and Energy Reporting (Measurement) Determination 2008³ (NGER Measurement Determination), as in force for this reporting period. These laws and their interpretation are subject to change, which may affect the accuracy of the information contained in the guideline.

The guidance provided in this document is not exhaustive, nor does it consider all circumstances applicable to all entities. This guidance is not intended to comprehensively deal with its subject area, and it is not a substitute for independent legal advice. Although entities are not bound to follow the guidance provided in this document, they must ensure they meet their obligations under the National Greenhouse and Energy Reporting (NGER) scheme at all times. CER encourages all users of this guidance to seek independent legal advice before taking any action or decision on the basis of this guidance.

CER and the Australian Government will not be liable for any loss or damage from any cause (including negligence) whether arising directly, incidentally, or as consequential loss, out of or in connection with, any use of this guideline or reliance on it, for any purpose.

If an entity chooses to meet their obligations under the NGER scheme in a manner that is inconsistent with the guidance provided in this document, CER, or an independent auditor, may require the entity to demonstrate that they are compliant with requirements of the NGER Act, NGER Regulations, and/or the NGER Measurement Determination. Entities are responsible for determining their obligations under the law and for applying the law to their individual circumstances.

¹ https://www.legislation.gov.au/Series/C2007A00175

² https://www.legislation.gov.au/Series/F2008L0223

³ https://www.legislation.gov.au/Series/F2008L02309

⁴ https://cer.gov.au/schemes/national-greenhouse-and-energy-reporting-scheme

2023-24 updates

Changes in this document for the 2023-24 reporting year:

- Minor stylistic and formatting changes have been made to this document.
- Page 14: information added about Safeguard Mechanism validation.
- Page 15: information added about the Voluntary market-based method for scope 2 emissions.

Read about the changes to the NGER Legislation for the 2023–24 reporting period⁵.

Introduction

This guide aims to assist reporting entities to further understand and comply with their legal obligations for reporting emissions and energy data through providing general information about validation error and warning messages (validations) in the Emissions and Energy Reporting System (EERS). EERS is the system reporters use to comply with legislative requirements for reporting annual emissions and energy data under the National Greenhouse and Energy Reporting (NGER) Scheme.

Complying with the NGER Scheme

CER has published a range of <u>resources</u>⁷ on its website to help you to report compliantly under the NGER Act. Our approach to compliance is outlined in the <u>compliance</u>, <u>education and enforcement policy</u>⁸ available on our website.

Corporations that fail to register and report or otherwise comply with their obligations may face significant penalties outlined in the NGER Act.

Validations in EERS

Validations can be found in EERS under the 'Validations' tab and consist of a series of real-time automated messages, and will appear under the headings 'Errors', 'Warnings' or 'Information' as relevant. 'Errors', 'Warnings' or 'Information' will be referred to collectively as 'validations' in this guide.

EERS will display these validations when required data has not been entered or the data that has been entered is incorrect. All validations must be addressed and rectified (or in some cases, simply acknowledged), before an NGER report can be generated and submitted. EERS has been designed in this way to support submission of compliant reports and to reduce the need for report resubmission. Reporters who submit reports that were not prepared in accordance with the requirements set out in the NGER Act and NGER Regulations or contains data that was not based on methods prescribed in the NGER Measurement Determination are non-compliant and may be subject to penalties under the NGER Act.

⁵ https://cer.gov.au/schemes/national-greenhouse-and-energy-reporting-scheme/report-emissions-and-energy/amendments

⁶ https://cer.gov.au/online-systems#emissions-and-energy-reporting-system

⁷ https:/cer.gov.au/schemes/national-greenhouse-and-energy-reporting-scheme/report-emissions-and-energy/nger-reporting

⁸ https://cer.gov.au/about-us/our-compliance-approach/compliance-policy-education-monitoring-and-enforcement-activities



To address a validation in EERS, click on the associated hyperlink. This will take you to the relevant location within the 'Data Entry' tab and provide information about addressing the validation, such as where you need to make the required corrections to your data and save your changes. The validation will no longer be displayed once it has been successfully addressed.

Acknowledging validations

Sometimes it is appropriate to acknowledge a validation without changing your data. This will generally mean the reporting entity understands the validation, and notes that it is not applicable to their situation. For example, a reporting entity may report a fuel combustion activity designated for the purposes of electricity production and a validation could advise that an electricity production activity also needs to be reported. However, if the amount of electricity produced is below the reporting threshold, an electricity production activity may not need to be reported in EERS and this validation can just be acknowledged.

Once a reporting entity has confirmed that a validation does not apply to their situation, the validation can be acknowledged by clicking the 'Acknowledge' button and then selecting the 'Acknowledge' checkbox in the new window. The reporter can enter comments in the available free text field to explain the decision to acknowledge rather than address the validation.

Select the 'disclose' checkbox to disclose comments to us, along with your NGER report. The acknowledgement and disclosed comments can be changed by clicking on the 'Acknowledge' button again, which may also appear as 'Undo Acknowledgement'.

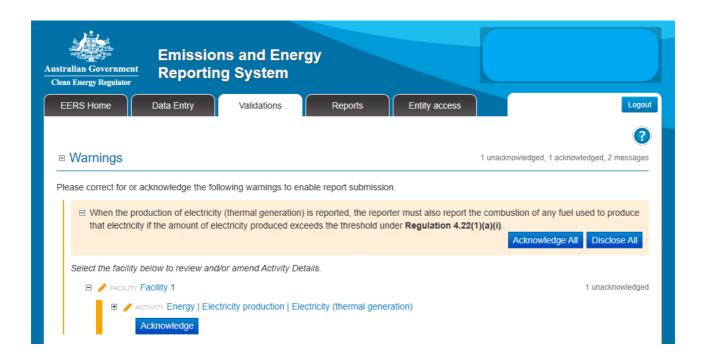
If there are many instances of the one validation, the 'Acknowledge All' and 'Disclose All' buttons can be used to address all instances of the validation.

Note:

- Reporting entities will be unable to see the acknowledged validations and comments in their submitted NGER report. However, they can view a separate validations report containing the acknowledged validations and comments in the Reports tab, but only after their NGER report has been submitted.
- When a source of emissions is reported which triggers the requirement to report uncertainty, and uncertainty has not been entered, a validation will appear. Validations relating to uncertainty cannot be resolved with an acknowledgement and must be addressed before a reporter can generate and submit a report. See the below <u>list of validations in EERS</u> for more information.

The following section will show if any breaches in corporate group or facility reporting thresholds have occurred. It will also advise if no activities have met the uncertainty reporting threshold.

Figure 1. Example of Validation warnings in EERS.





List of validations in EERS

The tables below present information on the various validations in EERS. The following tables provide brief explanations and links to relevant NGER legislation and additional guidance. If you require additional information regarding any of the following validations, please <u>contact CER</u>⁹.

Report generation

Validation message	"You do not have permission to generate report."
Explanation	Only certain roles in EERS can generate a report. If persons occupying these roles have not been selected in EERS then a report cannot be generated.
Suggested resolution	Check that an executive officer and a contact person have been provided on the 'Data Entry' page for the reporting entity. If these essential EERS roles have not been entered, an EERS user with the 'Organisation Administrator' permission will be able to assign the executive officer and contact person roles to any appropriate user. Once these EERS roles have been entered and saved, the option to generate a report should appear.

Reporting Waste

Validation message	"You must specify the waste mix type percentages for the following facilities before reports can be generated."
Explanation	This will appear when a reporting entity with a landfill facility does not report the percentages of each waste mix type for solid waste disposed of at the landfill.
Suggested resolution	For emissions from a landfill facility to be correctly estimated, the amount of each waste mix type must be correctly entered in EERS.
	Please refer to Part 5.2 of the NGER Measurement Determination.
	Guidance material for reporting of emissions and energy from a landfill facility can be found on the MSER reporting guides 10 page on our website.
	A Solid Waste Calculator is available to assist landfill operators estimate emissions from landfills. The calculator can be found on the $\frac{\text{Calculators}}{\text{Calculators}}$ page on our website.

⁹ https://cer.gov.au/about-us/contact-us

¹⁰ https://cer.gov.au/schemes/national-greenhouse-and-energy-reporting-scheme/report-emissions-and-energy/nger-reporting

¹¹ https://cer.gov.au/schemes/national-greenhouse-and-energy-reporting-scheme/report-emissions-and-energy/nger

Validation message	"Emissions from the source: Wastewater handling (domestic or commercial) can only be reported for a facility whose primary activities are attributable to ANZSIC Code 281 – Water supply, sewerage and drainage services."
Explanation	This will appear if the source 'Wastewater handling (domestic or commercial)' has been reported for a facility whose ANZSIC code is not 281–Water supply, sewerage and drainage services. Please refer to section 5.23 of the NGER Measurement Determination regarding the application of the source 'Wastewater handling (domestic or commercial)'.
Suggested resolution	If the facility's ANZSIC code is not 281–Water supply, sewerage and drainage services, the activity should be deleted from facility's activity details list using the 'Data Entry' tab in EERS.

Electricity production

Validation message

"When the production of electricity (thermal generation) is reported, the reporter must also report the combustion of any fuel used to produce that electricity if the amount of electricity produced exceeds the threshold under Regulation 4.22(1)(a)(i).

Select the facility below to review and/or amend Activity Details."

Explanation

The above warning item will appear when the amount of fuel combusted to generate electricity has not been reported for the facility where electricity generation has been reported.

If electricity has been generated from a thermal process (for example, the combustion of a fuel in an engine used to drive a generator or produce steam used to drive a turbine), the amount of electricity generated and the amount of fuel combusted in the process must be reported, if relevant reporting thresholds have been met.



The thresholds for reporting the combustion of fuels to generate electricity are the same as for transport and stationary energy purposes.

The following activities need to be reported if the relevant reporting threshold has been met. The combustion of fuels to generate electricity when used in:

- dedicated generators
- co-generation units
- engines that generate electricity in addition to performing another function.

Please refer to 4.22(1)(a)(i) of the NGER Regulations. Guidance material for reporting fuel combustion and electricity production can be found on the <u>NGER reporting guides</u>¹² page of our website.

If the amount of fuel combusted to generate electricity falls below the reporting thresholds, and you have chosen not to include it in your report, you should acknowledge the validation message. You may also choose to include a comment to this effect.

Validation message

"When the production of electricity from solar, wind, water or geothermal energy is reported, then the consumption of the corresponding renewable energy commodity (items 59 to 62 in Schedule 1 of the NGER Regulations) should also be reported as described under section 6.5(1A) of the Determination.

Select the facility below to review and/or amend Activity Details."

Explanation

The above warning item will appear when electricity generation has been reported, but the corresponding amount of energy consumed to generate electricity has not been reported.

EERS was updated for the 2019-20 reporting year (and onwards) so that it automatically reports an amount of consumption of solar, wind, water, or geothermal energy, which is equal to the reported amount of electricity produced from the solar, wind, water or geothermal energy. That means that if you input production of electricity from solar, wind, water, or geothermal energy into EERS, then you must not separately input consumption of solar, wind, water, or geothermal energy. This warning will occur if a reporter later removes the activity that EERS automatically generates.

¹² https://cer.gov.au/schemes/national-greenhouse-and-energy-reporting-scheme/report-emissions-and-energy/nger-reporting



Due to the update described above, reporters will not need to separately enter the consumption of a renewable energy commodity (i.e. solar energy, wind energy, water energy, or geothermal energy, for electricity generation).

If a reporter removes the automatically generated activity for the consumption of a renewable energy commodity, they can open the associated electricity production activity for editing then save it. This action will trigger EERS to automatically re-enter the renewable energy commodity consumption activity.

For more information, please refer to Part 6.2 of the NGER Measurement Determination, Regulation 4.20 and Schedule 1 of the NGER Regulations.

More guidance material for reporting energy production and consumption can be found on the <u>NGER reporting guides</u>¹³ page of our website.

Validation message

"When the production of electricity for use onsite is reported, then the consumption of that electricity must be reported as 'energy consumed (not combusted)', if that consumption exceeds the threshold under Regulation 4.22.

Select the facility below to review and/or amend Activity Details."

Explanation

The reporting of electricity consumed (not combusted) occurs when electricity has been generated for use onsite at a facility and is then consumed by that facility. However, if the facility has only reported the production of electricity, the above warning message will appear.

Suggested resolution

If electricity has been generated at a facility for use by that facility, and relevant reporting thresholds have been met, the amount of electricity generated for use by the facility **and** the amount of electricity consumed must be reported. Typically, the 2 amounts will be the same.

For more information, refer to Part 6.2 of the NGER Measurement Determination and Regulation 4.22 of the NGER Regulations. Guidance material for reporting electricity production and consumption can be found on the MGER reporting guides¹⁴ page on our website.

¹³ https://cer.gov.au/schemes/national-greenhouse-and-energy-reporting-scheme/report-emissions-and-energy/nger-reporting

¹⁴ https://cer.gov.au/schemes/national-greenhouse-and-energy-reporting-scheme/report-emissions-and-energy/nger-reporting



Validation message

"When thermal electricity production is reported due to the relevant energy production threshold being met, fuel combustion to produce that electricity should also be reported.

Fuel combustion for that purpose should be reported under Source Category: Fuel combustion, Source: Emissions released from fuel use by certain industries, and one of the following Activities: Electricity production - Gaseous fuels, Electricity production - Liquid fuels, or Electricity production - Solid fuels.

Review and edit your report as necessary prior to submission."

Explanation

The above message will appear when the amount of fuel combusted to generate electricity has not been reported for a facility, when the electricity generation has been reported. If electricity has been generated from a thermal process, for example, the combustion of a fuel in an engine used to drive a generator or the production of steam used to drive a turbine, reporting the amount of electricity generated and the amount of fuel combusted in the process is required, if relevant reporting thresholds have been met.

Suggested resolution

The thresholds for reporting the combustion of fuels to generate electricity are the same as for transport and stationary energy purposes.

Report the combustion of fuels to generate electricity when used in:

- dedicated generators
- co-generation units
- engines that generate electricity in addition to performing another function.

Guidance material for reporting fuel combustion and electricity production can be found on the NGER reporting guides¹⁵ page of our website.

¹⁵ https://cer.gov.au/schemes/national-greenhouse-and-energy-reporting-scheme/report-emissions-and-energy/nger-reporting



Electricity consumption

Validation message

"When fuel combustion for the purpose of producing electricity is reported, the reporter must also report the production of 'electricity (thermal generation)' unless that amount falls below the threshold under Regulation 4.20(3).

Select the facility below to review and/or amend Activity Details."

Explanation

The above message will appear when the amount of electricity generated from a thermal process has not been reported for a facility, when the fuel combusted to generate electricity has been reported.

If electricity has been generated from a thermal process, both the amount of fuel combusted in the process and the amount of electricity generated must be reported, if the relevant reporting threshold has been met. For example, the combustion of a fuel in an engine used to drive a generator or the production of steam to drive a turbine.

Suggested resolution

If electricity has been generated at a facility from the combustion of fuels, the amount of electricity generated must be reported when the reporting threshold has been met.

You will need to report separately each quantity of electricity that has been:

- supplied to an electricity transmission or distribution network
- supplied to another facility via direct connection
- generated for use onsite at the facility.

Please refer to Part 6.1 of the NGER Measurement Determination and Regulation 4.20 of the NGER Regulations.

Guidance material for reporting fuel combustion and electricity production can be found on the <u>NGER reporting guides</u>¹⁶ page of our website.

Validation message

"When the consumption of electricity is reported as 'energy consumed (not combusted)', then the production of electricity 'for use onsite' should also be reported if the threshold under Regulation 4.20(3) is exceeded. Select the facility below to review and/or amend Activity Details."

Explanation

When electricity has been generated onsite for use by a facility and is consumed by that facility, but only the consumption of that electricity is reported, the above warning item will appear.

¹⁶ https://cer.gov.au/schemes/national-greenhouse-and-energy-reporting-scheme/report-emissions-and-energy/nger-reporting



If electricity has been generated at a facility, the amount of electricity generated must be reported if above the reporting threshold. Separately report the amount of electricity that has been:

- supplied to an electricity transmission or distribution network
- supplied to another facility via direct connection
- generated for use onsite at the facility.

Please refer to Part 6.1 of the NGER Measurement Determination and Regulation 4.20 of the NGER Regulations.

Guidance material for reporting electricity production and consumption can be found on the NGER reporting guides¹⁷ page of our website.

Fuel production

Validation message

"When the production of energy in the form of a secondary fuel or energy commodity (excluding electricity) is reported, then the consumption of energy in the form of a fuel or energy commodity (primary or secondary) used for that purpose should also be reported if the quantity consumed exceeds a threshold under section 2.68 of the Determination. Select the facility below to review and/or amend Activity Details."

Explanation

This warning will appear when a secondary fuel or energy commodity has been produced at a facility, but the amount of fuel or energy consumed in that process has not been reported.

Suggested resolution

If a fuel or energy source is consumed for the purpose of producing a secondary fuel or energy commodity and the relevant thresholds have been triggered, the amount of fuel or energy commodity produced, and the amount of fuel or energy commodity consumed in the process must be reported.

Please refer to section 2.68 of the NGER Measurement Determination. Guidance material for reporting energy production and consumption can be found on the NGER reporting guides 18 page of our website.

¹⁷ https://cer.gov.au/schemes/national-greenhouse-and-energy-reporting-scheme/report-emissions-and-energy/nger-reporting

¹⁸ https://cer.gov.au/schemes/national-greenhouse-and-energy-reporting-scheme/report-emissions-and-energy/nger-reporting



Validation message

"Uncertainty is required to be reported for an estimate of emissions from a source or from the combustion of a fuel type, at a facility, if the 25 kilotonne (kt) scope 1 emissions threshold is met (see regulations 4.17A and 4.08 respectively).

Estimates of emissions from one or more sources or fuel types that have met the threshold have no percentage uncertainty data entered. This data must be entered prior to report submission."

Explanation

This warning will appear when a reporting entity has triggered the thresholds for the reporting of uncertainty **but** has failed to enter the uncertainty percentage in EERS. In this case, uncertainty must be reported before a report can be generated and submitted.

Suggested resolution

Uncertainty must be reported for a facility if the $\underline{\text{scope 1 emissions}}^{19}$ from the combustion of an energy type or for a source are 25 kilotonnes carbon dioxide equivalence (kt CO₂-e) or more in a reporting year. Uncertainty is not required to be aggregated to the facility, corporation or group levels.

Please refer to 4.17A and 4.08 of the NGER Regulations and Chapter 8 of the NGER Measurement Determination.

Guidance material for reporting of uncertainty can be found on the <u>NGER Reporting</u> <u>Guides</u>²⁰ page of our website.

Safeguard Mechanism

Validation "Your NGER report contains one or more facilities that are covered under the Safeguard message Mechanism"

Explanation

This will appear when a reporting entity contains one or more facilities that emit more than 100,000 t CO₂-e of covered emissions in a financial year (excluding grid-connected electricity generators).

Facilities that exceed the Safeguard Mechanism threshold must comply with their obligations under the Safeguard Mechanism, including reporting additional production variable data via Online Services.

Reporters are required to acknowledge that they have one or more facilities that are covered under the Safeguard Mechanism.

¹⁹ https://cer.gov.au/schemes/national-greenhouse-and-energy-reporting-scheme/about-emissions-and-energy-data/emissions

²⁰ https://cer.gov.au/schemes/national-greenhouse-and-energy-reporting-scheme/report-emissions-and-energy/nger-reporting

²¹https://www.youtube.com/playlist?list=PL45ht4g-mldVSxiniYeP7t Jkk62SvZ7L



Suggested resolution

To obtain a baseline emissions number for the current financial year, you must report production variable quantities relevant to the facility in the Production variable reporting form available in Online Services²¹.

The deadline to submit the Production variable reporting form is 31 October.

The form must be submitted by the same organisation that is submitting the NGER report for the facility.

The form must be used for all production variables relevant to the facility even if it has been reported in an NGER report.

Further information on the <u>Safeguard Mechanism</u>²² is available on our website.

Voluntary market-based Scope 2 emissions

Validation message	"The Regulator is required to publish reported emissions and energy data, pursuant to section 24 of the NGER Act. This includes publication of an additional market-based scope 2 emissions total, where this data is voluntarily reported."
Explanation	This will appear when a facility reports a scope 2 emissions activity using the voluntary market-based method (section 7.4 of the NGER Measurement Determination).
Suggested resolution	Reporters need to acknowledge that they understand the CER is required to publish reported emissions and energy data, including an additional market-based scope 2 emissions total, if this data is voluntarily reported. For 'instructions on reporting and a note on data publication', read chapter 2 of the Voluntary market-based scope 2 emissions guideline ²³ .

More information

For more information about EERS, please contact CER:

Email: reporting@cleanenergyregulator.gov.au

Phone: 1300 553 542 within Australia

See the Reporter support dashboard²⁴ for more guidance with reporting in EERS:

 $\underline{https://cer.gov.au/schemes/national-greenhouse-and-energy-reporting-scheme/report-emissions-and-energy/reporter-support}$

²¹ https://onlineservices.cer.gov.au/

²² https://cer.gov.au/schemes/safeguard-mechanism

²³ https://cer.gov.au/document page/voluntary-market-based-scope-2-emissions-guideline

²⁴



- training videos
- EERS user guide
- Client Portal user guide.