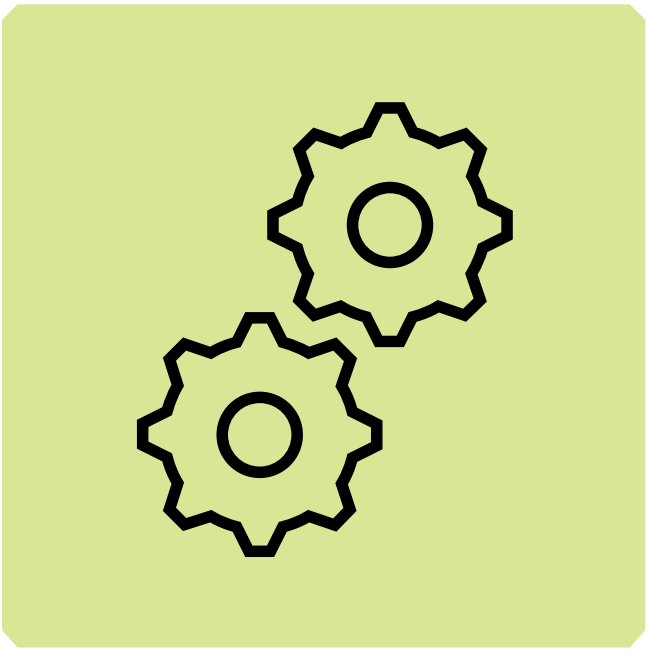
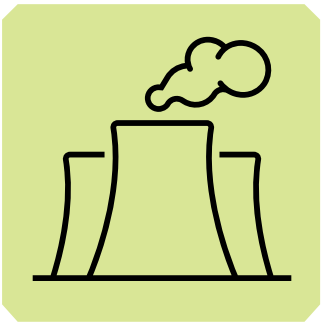
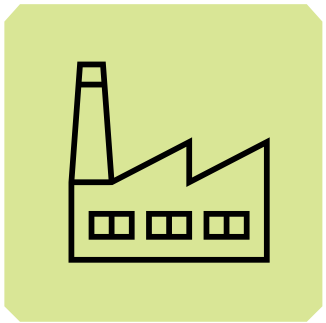
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Clean Energy Regulator

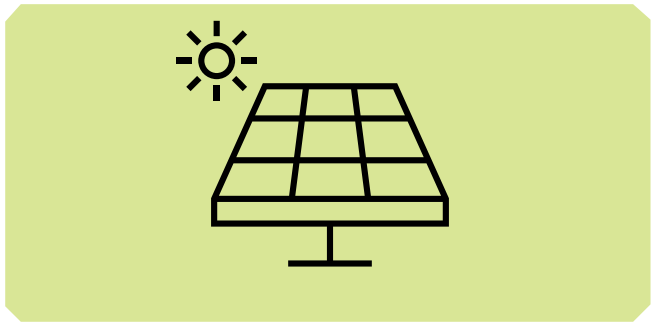


Emissions and Energy Reporting System validations guideline

July 2026

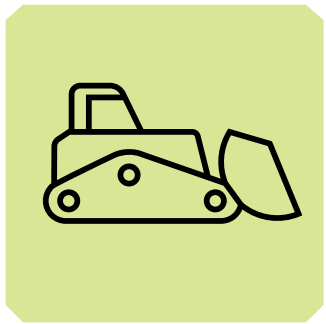












National Greenhouse and Energy Reporting

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Disclaimer

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

This guideline only applies to the 2025–26 NGER reporting year and should be read in conjunction with the NGER Act, National Greenhouse and Energy Regulations 2008[2] (NGER Regulations), and National Greenhouse and Energy Reporting (Measurement) Determination 2008[3] (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[4] 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

2025–26 updates

Changes in this document for the 2025–26 reporting year:

- Chapter 4: added two market-based scope 2 emissions validations.
- Minor stylistic and formatting changes have also been made to this document.

Read about the changes to the NGER Legislation for the 2025–26 reporting period[5].

1. 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 messages in the Emissions and Energy Reporting System[6] (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.

2. Complying with the NGER Scheme

CER has published a range of resources on the NGER reporter support dashboard[7] to help you to report compliantly under the NGER Act. Our approach to compliance is outlined in the compliance, education and enforcement policy[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.

3. Validations in EERS

Validation messages – referred to throughout this guideline as 'validations' – are automated alerts generated by EERS. These messages will appear on the Validate Page when EERS identifies issues with the entered data entered. Validations are designed to assist corporations in submitting reports that comply with the requirements of the NGER Scheme and reduce the need for post-submission corrections.

Validations may arise for a range of reasons, including:

- required data has not been entered
- data has been entered incorrectly
- data appears inconsistent with other reported information
- thresholds or legislative requirements have not been met
- uncertainty reporting is triggered but not completed
- safeguard production variable reporting is triggered but not completed.

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

All validations must be addressed – either by correcting the data or acknowledging the message – before a report can be generated and submitted in EERS. Addressing a validation enables submission of the report in EERS. However, this does not confirm the report is complete, accurate, or compliant with legislative requirements.

3.1. Navigating the Validate Page

The Validate Page in EERS is accessed via the 'Function' dropdown menu. It provides a central location for reviewing and managing validations. EERS checks data in real time for completeness, consistency with NGER legislation, and alignment with other reported activities.

Validations are grouped into the following categories:

- incomplete records – missing required data
- safeguard production variables – checks related to Safeguard Mechanism thresholds
- uncertainty – triggered when emissions sources require uncertainty reporting
- small facility thresholds – alerts when thresholds are not met or exceeded
- related activities – checks for consistency across linked activities.

Up to 25 validations are displayed at a time. All validations must be addressed before an NGER report can be generated and submitted.

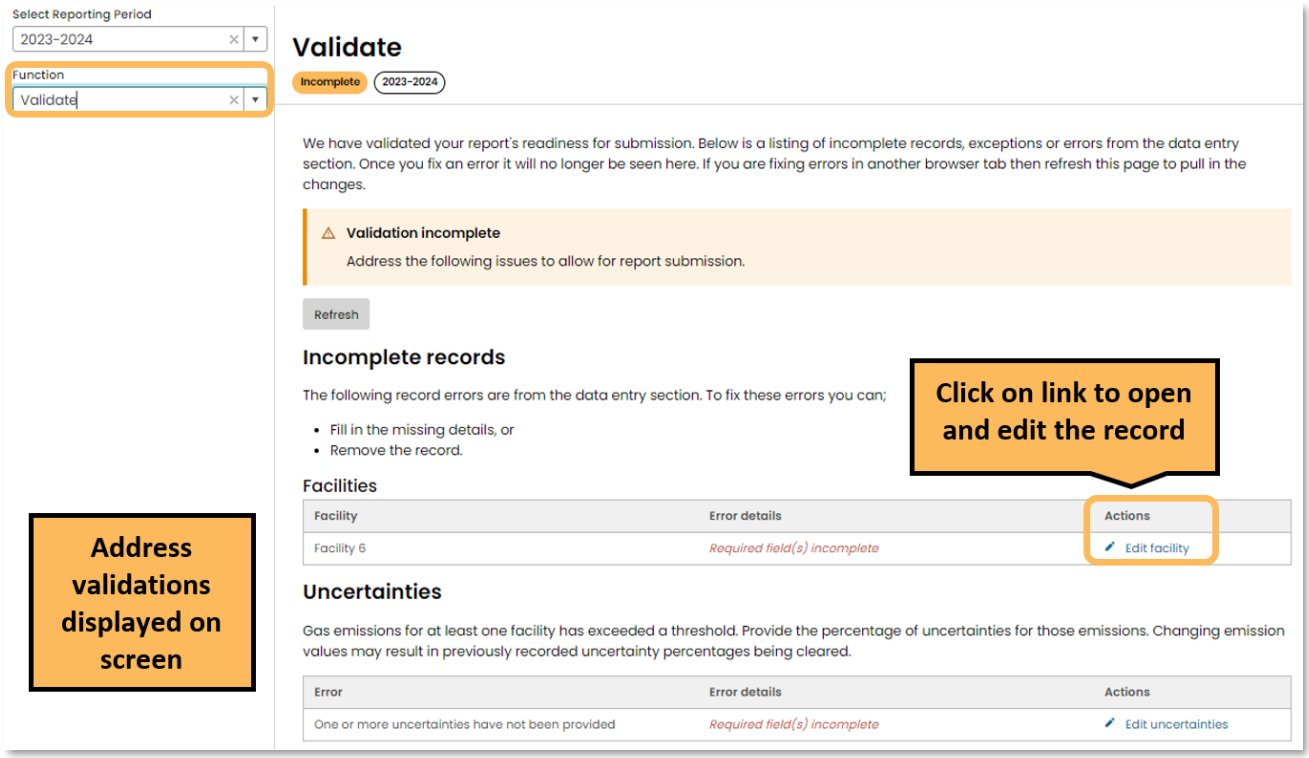
For returning reporters, EERS workspaces will be pre-populated with some activity information reported in the previous reporting period. Fields that require a numerical quantity to be entered will not be pre-populated. This means the first time a returning reporter opens the EERS workspace, the validate page will display a series of *'Required field (s) incomplete'* validations. These will clear automatically once the relevant activity data is entered. For more information on pre-populated data in an EERS workspace, read 'Carrying information over from the previous reporting period for an existing reporter' in NGER technical reporting information[9].

3.2. Addressing validations by correcting data

To address a validation in EERS by correcting data, select 'Validate' from the Function drop-down menu. Click on the associated 'Edit' hyperlink under 'Actions' in the table. This will take you to the relevant record within the 'Data Entry' function. The validation will no longer be displayed once it has been successfully addressed.

[9] https://cer.gov.au/document_page/nger-technical-reporting-information

Figure 1 Example of Validation summary page in EERS.



3.3. 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.

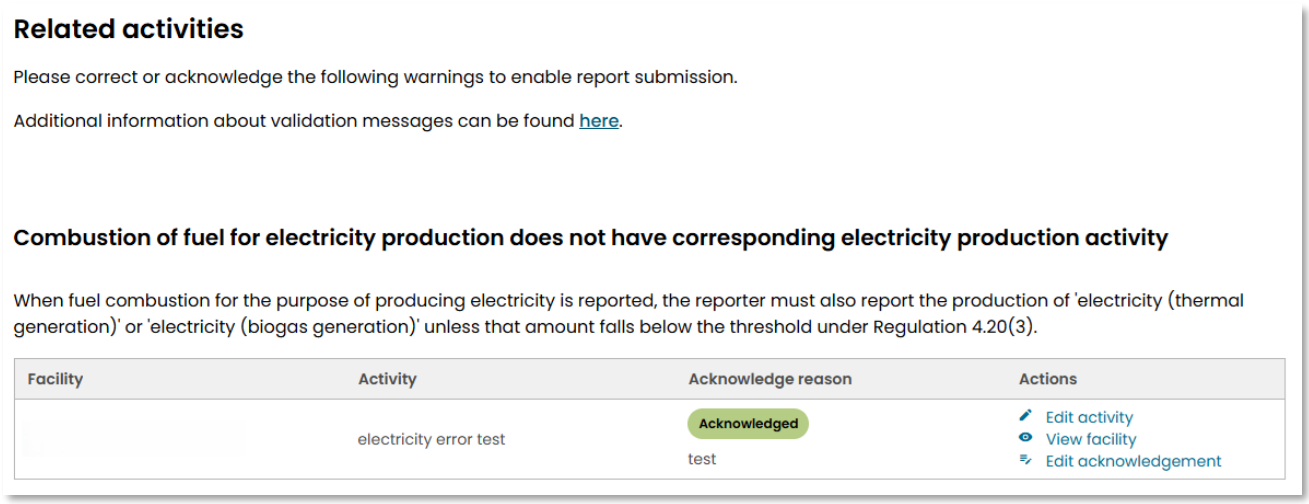
Once a reporting entity has confirmed that a validation does not apply to their situation, the validation can be acknowledged by clicking 'Acknowledge' under the 'Actions' heading in the table. You may provide comments in the free text field to explain the decision to acknowledge rather than address the validation by correcting data. Select the 'Acknowledge' button in the pop out window to complete the validation.

Acknowledgements and any comments you provide will remain on the Validate page and will appear in the NGER pdf report when it is generated.

You may also provide more detail about the acknowledgement in a basis of preparation (BoP) which can reduce the need for us to contact you to clarify any information you provided. You can read about a BoP in the NGER technical reporting information[10].

[10] https://cer.gov.au/document_page/nger-technical-reporting-information

Figure 2 Example of Acknowledgement of Validation



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 you can generate and submit a report. See the below list of validations in EERS for more information.

4. List of validation messages in EERS

The tables below present information on the various validations in EERS. The 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 contact the CER[11].

Electricity production

Validation message	**"Production of thermally generated electricity does not have corresponding fuel combustion activity** 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)."**
Explanation	The above validation will appear when production of thermally generated electricity has been reported but there is no corresponding amount of fuel combusted to generate electricity. 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.

[11] https://cer.gov.au/about-us/contact-us

Suggested resolution	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 NGER reporting guides[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.

Electricity consumption

Validation message	**"Combustion of fuel for electricity production does not have corresponding electricity production activity** When fuel combustion for the purpose of producing electricity is reported, the reporter must also report the production of 'electricity (thermal generation)' or 'electricity (biogas generation)' unless that amount falls below the threshold under Regulation 4.20(3)."
Explanation	The above validation 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.

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

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 NGER reporting guides[13] page of our website.

Market-based scope 2 emissions

Validation message	**"Market-based scope 2 emissions activity has not been reported for this facility** If you choose to use the market-based method, you must report market-based scope 2 emissions for all facilities within your corporate structure that purchase or acquire electricity."
Explanation	When you choose to report a market-based scope 2 activity for a facility, you must report a market-based scope 2 emissions activity for all facilities that consume purchased or acquired electricity (section 7.1(3) of the NGER Measurement Determination). In most cases, this validation will need to be addressed by creating a market-based scope 2 emissions activity for the facility. There are limited circumstances where a market-based scope 2 emissions activity is not required for a facility. These are uncommon and apply only where the facility: • did not purchase or acquire electricity during the reporting period • purchased or acquired electricity but none of the electricity was consumed by the operation of the facility, or • purchased or acquired electricity and all that electricity was consumed as line losses in a transmission or distribution network. It is valid to report a market-based scope 2 emissions activity for a facility even if you do not allocate voluntarily surrendered large-scale generation certificates (LGCs), retired REGO certificates or GreenPower electricity to that facility. Please refer to section 7.4 of the NGER Measurement Determination.

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

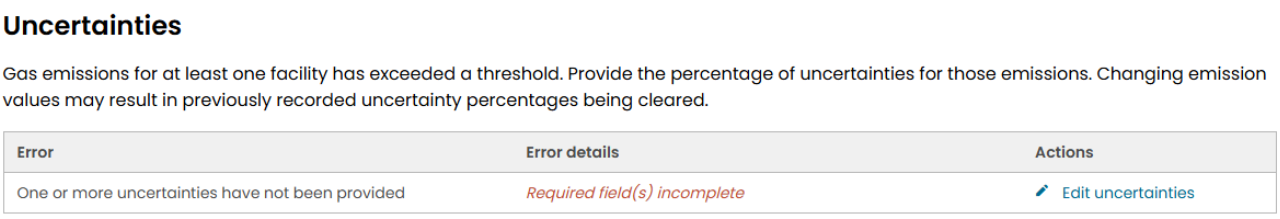
Suggested resolution	• Click ‘edit facility’ and create a market-based scope 2 emissions activity for this facility if it is required, or • Click ‘acknowledge’ if a market-based scope 2 emissions activity is not required. You may provide additional context.

Validation message	**“Market-based scope 2 emissions activity does not have a corresponding location-based scope 2 emissions activity** If you report a market-based scope 2 emissions activity, you must also report the corresponding location-based scope 2 emissions activity.”
Explanation	The above validation will appear when a market-based scope 2 emissions activity has been reported for the facility, but a location-based scope 2 emission activity has not been reported. A location-based scope 2 emissions activity must be reported if the amount of electricity purchased or acquired and consumed by the facility exceeds the threshold in section 7.1(2) of the NGER Measurement Determination (20,000 kWh). Please refer to section 7.2 and 7.3 of the NGER Measurement Determination.
Suggested resolution	If the quantity of electricity purchased or acquired and consumed by the facility exceeds the 20,000 kWh threshold, you must create a location-based scope 2 emissions activity for the facility. Click ‘edit’ to view the facility and add the activity. If the quantity of electricity purchased or acquired and consumed by the facility does not exceed the 20,000 kWh threshold, you may ‘acknowledge’ the validation.

Uncertainty

Validation message	**"Uncertainties** Gas emissions for at least one facility has exceeded a threshold. Provide the percentage of uncertainties for those emissions. Changing emission values may result in previously recorded uncertainty percentages being cleared."
Explanation	The above validation 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. The validation will display as 'incomplete' (see Figure 3 below). In this case, uncertainty must be reported before a report can be generated and submitted. This validation will also appear if any relevant activity data is altered after reporting uncertainty. If relevant activity data is altered, the uncertainty values will be cleared and will need to be recalculated.
Suggested resolution	Uncertainty must be reported for a facility if the scope 1 emissions[14] from the combustion of an energy type or for a source are 25 kilotonnes carbon dioxide equivalence (kt CO_2-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 NGER reporting guides[15] page of our website.

Figure 3 Example of Incomplete uncertainty error



[14] https://cer.gov.au/schemes/national-greenhouse-and-energy-reporting-scheme/about-emissions-and-energy-data/emissions-and-energy-types#types-of-emissions
[14] https://cer.gov.au/schemes/national-greenhouse-and-energy-reporting-scheme/report-emissions-and-energy/nger-reporting-guides

Safeguard Mechanism

Validation message	**"Safeguard production variables** **Production variable quantities** must be reported where a facility's scope 1 covered emissions (tCO2-e) exceed the Safeguard threshold of 100,000 tCO2-e in a financial year, or the facility has a multi-year monitoring period, or the facility is an 'eligible facility' as defined under section 58B of the Safeguard Rule. Production variable quantities are used to calculate the facility's baseline emissions number for the financial year, or part of a financial year if applicable."
Explanation	The above validation will appear when a reporting entity has a requirement under the Safeguard Mechanism to provide the quantity of all production variables relevant to a facility in the report. Further information on the Safeguard Mechanism[16] is available on our website.
Suggested resolution	Click the 'Edit production variables' link under 'Actions' in the validation table. This takes you to the 'Production variables' tab in the 'Data entry' function, where you can read information about reporting production variables and report production variable data for your facility.

5. More information

For more information about EERS, please contact CER:

Email: cer-nger-reporting@cer.gov.au

Phone: 1300 553 542 within Australia

See the Reporter support dashboard[17] for more guidance, including:

- EERS navigation guide
- Online Services user guide
- training videos.

[16] https://cer.gov.au/schemes/safeguard-mechanism
[17] https://cer.gov.au/schemes/national-greenhouse-and-energy-reporting-scheme/report-emissions-and-energy/reporter-support