Australian Government
Clean Energy Regulator

EMISSIONS REDUCTION FUND

Participating in the Emissions Reduction Fund

A guide to the avoided deforestation 1.1 method

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The Emissions Reduction Fund

The Emissions Reduction Fund is a voluntary scheme that aims to reduce Australia's greenhouse gas emissions by providing incentives for a range of organisations and individuals to adopt new practices and technologies to reduce their emissions.

Emissions Reduction Fund projects must be conducted according to an approved method. A number of activities are eligible under the scheme and individuals and organisations taking part may be able to earn Australian carbon credit units (ACCUs). One ACCU is earned for each tonne of carbon dioxide equivalent (tCO_2-e) stored or avoided by a project. ACCUs may be sold to generate additional income, either to the Government through a Carbon Abatement Contract or on the secondary market.

Why participate?

As well as contributing to Australia's efforts to reduce the amount of greenhouse gas entering the atmosphere and the opportunity to earn ACCUs, running an Emissions Reduction Fund project may offer a range of other benefits for scheme participants. Examples include increases in biodiversity, diversified source of income, reduced energy consumption or income from electricity generation exported into the grid.

Using this guide

This guide provides an introduction to conducting an avoided deforestation project using the Carbon Credits (Carbon Farming Initiative—Avoided Deforestation 1.1) Methodology Determination 2015, which you can access through the Clean Energy Regulator website. Methods set out the rules for conducting activities under the Emissions Reduction Fund to earn ACCUs.

The guide is complementary to the *Carbon Credits (Carbon Farming Initiative) Act 2011*[1] (the Act), the associated legislative rules, approved method and explanatory statement, but does not replace them. It has been prepared by the Clean Energy Regulator, an independent Australian statutory authority responsible for administering legislation to reduce carbon emissions and increase the use of clean energy.

[1] https://www.legislation.gov.au/Details/C2016C00727

Overview of an avoided deforestation project

An avoided deforestation project protects native forest in areas that would otherwise be cleared for crops or grassland. In doing so, the project helps to reduce the amount of greenhouse gas entering the atmosphere, because carbon remains stored in the trees as they grow, and the emissions that would have been created by clearing are avoided. The carbon stored in the trees is called carbon stock, while the net reduction in greenhouse gas emissions as a result of a project is called abatement.

The forest's carbon stock is calculated by collecting and analysing tree samples from different parts of the forest. Using a series of mathematical equations, the data from the sample trees are used to estimate the amount of carbon stored in all the eligible areas of the forest. The net amount of abatement during a project's reporting period is determined by subtracting any actual emissions due to fires and fuel use from the theoretical emissions that would have been caused if clearing had occurred.

As a sequestration activity, that is, an activity that stores carbon in vegetation or soil, an avoided deforestation project is subject to a 'permanence obligation'. This means the project must be maintained 'permanently' for either 25 or 100 years. There is a 20 per cent discount in ACCUs issued for projects that opt for a 25 year permanence period. This reduction is in addition to the five per cent risk of reversal buffer[2] that applies to all sequestration projects.

If a fire or other disturbance occurs in the area during the project, causing a decline in the amount of carbon stock, regrowth must be managed to allow the carbon stock to return to previously reported values. Alternatively, ACCUs equivalent to the loss of carbon caused by the disturbance can be relinquished.

To conduct an avoided deforestation project and earn ACCUs, make sure you read and understand the method and other legislative requirements. To do this, you will need to:

- Download version 1.1 of the Carbon Credits (Carbon Farming Initiative—Avoided Deforestation 1.1) Methodology Determination 2015[3] and explanatory statement[4].
- Download and understand how the *Carbon Credits (Carbon Farming Initiative) Act 2011* (the CFI Act)[5], the Carbon Credits (Carbon Farming Initiative) Regulations 2011[6] and the Carbon Credits (Carbon Farming Initiative) Rule 2015[7] apply to a project.

[2] http://www.cleanenergyregulator.gov.au/ERF/Choosing-a-project-type/Opportunities-for-the-land-sector/Risk-of-reversal-buffer
[3] https://www.legislation.gov.au/Details/F2015L00347
[4] https://www.legislation.gov.au/Details/F2015L00347/Explanatory%20Statement/Text
[5] https://www.legislation.gov.au/Details/C2016C00727
[6] https://www.legislation.gov.au/Details/F2015C00658
[7] https://www.legislation.gov.au/Details/C2016C00727

- Download and use the latest version of the Carbon Farming Initiative Mapping Guidelines[8].
- Ensure you have the legal right for conducting your project as well as the consent of everyone with a legal interest in the land (eligible interest holders).
- Apply to register as a scheme participant, to open an account in the Australian National Registry of Emissions Units (ANREU) and to conduct an avoided deforestation project.
- Set up your project according to the instructions in Parts 2 and 3 of the method. Set up record keeping and monitoring systems for your project as required by Part 5 of the method.
- Estimate the average annual abatement of your project according to Part 4 of the method. Obtain an audit schedule for your project from the Clean Energy Regulator and engage a Category 2 Greenhouse and Energy Auditor early on in your project. Submit audits of your project according to your audit schedule.
- Determine the amount of carbon your project stores using the calculations in Part 4 of the method. Convert the amount of carbon captured into carbon dioxide equivalents (CO_2-e).
- Submit your project report and application for ACCUs to the Clean Energy Regulator for assessment.

References to the method in this guide, unless otherwise stated, are references to version 1.1 of the methodology determination. This version applies to the same activity as the original avoided deforestation method, but has simpler eligibility requirements, a shorter crediting period, and some minor changes to the sampling requirements that make running a project more efficient.

[8] http://www.environment.gov.au/climate-change/emissions-reduction-fund/cfi/publications/cfi-mapping-guidelines

What does an avoided deforestation project look like?

An avoided deforestation project has three major prerequisites. First, a project must be located in Australia, including external territories. Second, the area of the project must have forest cover (see below) at the time of your application to the Clean Energy Regulator. Third, a clearing consent for the forest must have been issued before 1 July 2010.

The clearing consent must state that clearing is permitted for the purposes of permanently converting the forest to cropland or grassland, not to plantation or settlements. It is important to know that in some situations (depending on the conditions of the clearing consent) avoided deforestation projects are considered excluded offsets projects and cannot participate in the Emissions Reduction Fund. These situations are listed to in section 3.36 of the Carbon Credits (Carbon Farming Initiative) Regulations 2011[9]. For example, a project would be excluded if its clearing consent was granted on the basis that the clearing of native forest would lead to an environmental improvement or benefit.

The forest must be managed to achieve a mix, in terms of composition and structure, of trees, shrubs and understory plants that occur naturally in the area of the project. The person responsible for the project must not have a license or permit to remove wood from the forest for commercial purposes or firewood. However, you may collect up to five per cent of wood for personal uses, such as fencing or household firewood.

Details of what is required for an avoided deforestation project to be considered eligible by the Clean Energy Regulator, including evidence showing how the project area meets those requirements, are in Part 3 of the methodology determination and explanatory statement.

Forest cover

Land has forest cover if it covers an area of at least 0.2 hectares, and is dominated by trees that are at least two metres tall and provide crown cover of at least 20 per cent of the land area. Crown cover is the amount of land covered by the outer edges (diameter) of a tree or group of trees.

[9] https://www.legislation.gov.au/Details/F2015C00658

Setting up and running an avoided deforestation project

How an avoided deforestation project is set up and run is critical for calculating how much carbon is stored as a result of a project, which in turn determines the amount of abatement that has occurred and how many ACCUs may be issued for a project. Parts 2, 3 and 4 of the method and explanatory statement describe in detail how to set up a project and how to calculate the volume of carbon stored and emissions avoided, as well as the net abatement.

Note that to ensure the required level of accuracy in the calculations of carbon stock, the collection and analysis of tree samples should be conducted by technical experts. You should consider the cost of this service before deciding to run a project.

Setting up and running an avoided deforestation project can be divided into the following parts. Each part refers to relevant sections of the method and explanatory statement are referred to.

> Remember to download a copy of the explanatory statement to read along with the avoided deforestation method. The explanatory statement provides further detail and is an important document for interpreting and understanding the method.

Establish the project area

Identify the area in which your project activity will occur using a combination of remotely sensed imagery, a land cover assessment and the Carbon Farming Initiative Mapping Guidelines.

Using this information, you must then divide, or stratify, the project area into different areas called strata (see Figure 1 and Section 21 of the method). Each stratum must be classified as *one* of the following:

- a carbon estimation area (CEA)
- an exclusion zone
- a clearing buffer.

A project must contain at least one CEA, but exclusion zones are optional. Clearing buffers are only required in certain circumstances, as explained below.

CEAs are the core areas of your project in which carbon will be stored and for which ACCUs may be issued. If your project area becomes disturbed, for example, by fire or pests, then you may need to re-stratify the CEAs before submitting a project report.

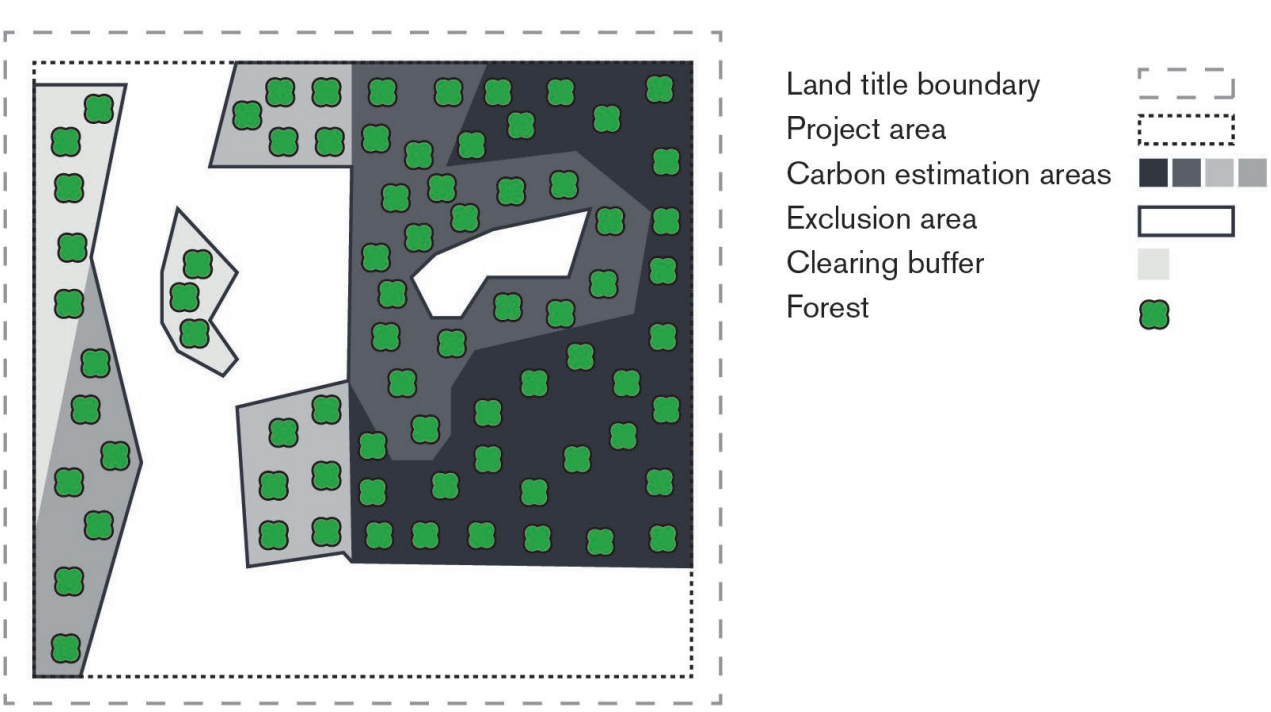
Exclusion zones are parts of your project area where project activities are not conducted, such as a road, building or dam. They may also include any other parts of land to provide you with extra flexibility while mapping your project area. They are not included when calculating your project's net abatement.

Clearing buffers are parts of your forest that must not be cleared. They are only required if specified by your pre-existing clearing consent. In this situation, at least one clearing buffer must be included in the project area.

Clearing buffers must have a total area equal to that required by your clearing consent, regardless of the size of your project area or the CEAs it contains. For example, if your clearing consent covers a total area of 2000 hectares, and under the consent you must maintain 20 per cent (400 hectares), then you must map 400 hectares as a clearing buffer. Even if your project area only covers 1000 hectares, you must still account for the 400 hectares required under the clearing consent.

Although clearing buffers are counted as part of the project area, they are not counted when calculating your project's net abatement.

Figure 1: Example of a project area, carbon estimation areas, clearing buffer and exclusion areas for an avoided deforestation project



Avoided deforestation version 1 vs version 1.1: What's the difference?

The two main changes to the method in version 1.1 concern eligibility criteria and the length of the crediting period.

- In the original version, eligible land had to either be native forest that was standing on 31 December 1989, or have the potential to be forest on 31 December 1989. In both cases, the forest must have remained as native forest from 1 January 1990 to when a project began. In version 1.1, eligible land only needs to be forest at the date of project commencement.
- The crediting period in the original version was 20 years. In version 1.1, the crediting period changed from 20 years to 15 years to better reflect when abatement occurs.

Version 1.1 also contains some changes to the sampling requirements and plot selection. These changes will improve the efficiency of sampling while still enabling an accurate estimate of carbon stocks and net abatement.

Calculate project baseline

The project baseline represents what would happen if your project did not occur. It provides a point against which any changes in the amount of carbon stored by a project in a reporting period are measured. For avoided deforestation projects, the baseline is the amount of carbon stocks that would remain in your project's CEAs *if* the activities permitted by your clearing consent went ahead.

To calculate the project baseline, you need to work through a sequence of equations (see Figure 3 and Part 4 of the method) and do the following:

- Develop a baseline deforestation plan.
- Develop and validate allometric equations to calculate project biomass.
- Conduct a biomass survey.
- Calculate emissions for the baseline scenario.

Each of these is explained briefly in this guide. Refer to the relevant sections of the method and explanatory statement for detailed information.

Develop a baseline deforestation plan

You will need to prepare a deforestation plan with an accompanying map that describes the activities allowed by the clearing consent (Section 25 in the method). This needs to be done before you submit your first report.

The deforestation plan identifies the possible alternative uses of land that would have occurred if your forest was cleared, instead of being protected. It also shows the spatial extent, or area, of the whole project, each CEA and clearing buffer, and each proposed alternative land use.

If your clearing consent says that certain kinds of trees cannot be cleared (for example either a particular species or above a certain size), then this information must also be provided with your deforestation plan as part of your project report to the Clean Energy Regulator. Such trees are described as non-project trees.

Your deforestation plan must also estimate the amount of canopy cover remaining in your CEAs if clearing went ahead. See Section 25 in the explanatory statement for how to determine canopy cover.

The deforestation plan, combined with the findings of the biomass survey, is later used to calculate emissions for the baseline scenario. It is also used to calculate the change in carbon stocks in the project area during your reporting period to determine the project's net abatement.

Develop and validate allometric equations to calculate project biomass

Avoided deforestation projects use mathematical equations called *allometric equations* to estimate the amount of biomass (and therefore carbon) in a project tree based on its size and weight. A project tree is any tree growing in your CEAs that is not a non-project tree. A non-project tree is a particular kind of tree that cannot be cleared under the conditions of your clearing consent.

Allometric equations determine the relationships between parts of living things; for example the relationship between stem diameter and the amount of biomass in a tree. This relationship is determined by destructively sampling representative trees. Once the allometric equation has been developed, you only need to measure, in this instance, the stem diameter of further project trees to reliably estimate their biomass, and therefore their carbon stock.

You will either need to use existing allometric equations or develop new allometric equations, as described in Section 26 of the method. This must be done for each tree species or group of species measured in the project area as part of the biomass survey (see Step 3). Once you have selected or developed the allometric equations for your project, each must be tested and validated to make sure that carbon stocks in the project area are correctly accounted for (see Sections 28–39 and Equations 1–4 in the method).

As part of this procedure, you must design and select a number of plots across your CEAs (Section 42 in the method). The trees in the plots must be marked with a unique identifier, and

classified according to species or species group and size. Sample trees are then taken from these plots to obtain the measurements needed for the allometric equations.

Using allometric equations to estimate biomass

Allometric equations capture the statistical relationship between the proportions of easy-to-measure tree characteristics for example diameter and height, and more difficult-to-measure characteristics, volume and weight.

The allometric equations are used to estimate biomass, which is the total weight of plant material in all the living and non-living parts of a tree. This is an efficient way of estimating the biomass of a forest, because only a relatively small number of sample trees need to be cut down to identify the allometric relationship.

Once the relationship is identified and a valid allometric equation is developed, the allometric equation can be applied to all trees growing within the allometric's 'domain'. The allometric domain reflects the conditions under which an allometric equation is likely to apply, because the conditions in that domain, for example tree species and sizes, are the same as those used when developing the allometric equation.

In an avoided deforestation project, allometric equations are only developed for the aboveground parts of a tree. The belowground biomass is determined using root:shoot ratios, which vary depending on the vegetation type (see Section 41, Equations 8 and 14, and Schedule 1 in the method).

After the allometric equations and the root:shoot ratios have been used to estimate the biomass in sample trees, you can then estimate the total biomass in the forest. The amount of biomass is then mathematically converted to an amount of carbon for the purposes of calculating the forest's carbon stocks.

Conduct a biomass survey

As part of calculating your project's baseline emissions, you will need to conduct a biomass survey (see Sections 40–50 in the method).

The biomass survey will provide the mean amount of carbon stock in a project area. This value is used when estimating the baseline carbon stock in the forests that would have been subject to clearing in the absence of the project. You can also use a biomass survey to calculate the amount of extra carbon stored by the forest in each reporting period due to tree growth, but this is optional.

Before undertaking the major biomass survey, you must first conduct a smaller, pilot survey (Section 44). The pilot survey determines the final sample size required in the major survey and is used to estimate the variation in biomass across each CEA.

The variation in biomass depends on how many trees are in a CEA, and how big each tree is. For instance, if one part of a CEA has lots of biomass, and another area has very little biomass, then that CEA would have high levels of variation. The more accurately you can estimate this variation in the pilot survey, the more efficient your final biomass survey will be, because it will reduce the risk of sampling too few or too many trees when estimating your total carbon stocks.

To conduct the survey, the aboveground biomass in each plot is determined by measuring the characteristics of the tree that form the basis of the allometric equations you developed in Step 2. (stem diameter). The belowground biomass is determined by applying the relevant root to shoot ratio. You need to measure all trees within a plot, both project trees and non-project trees (Section 47).

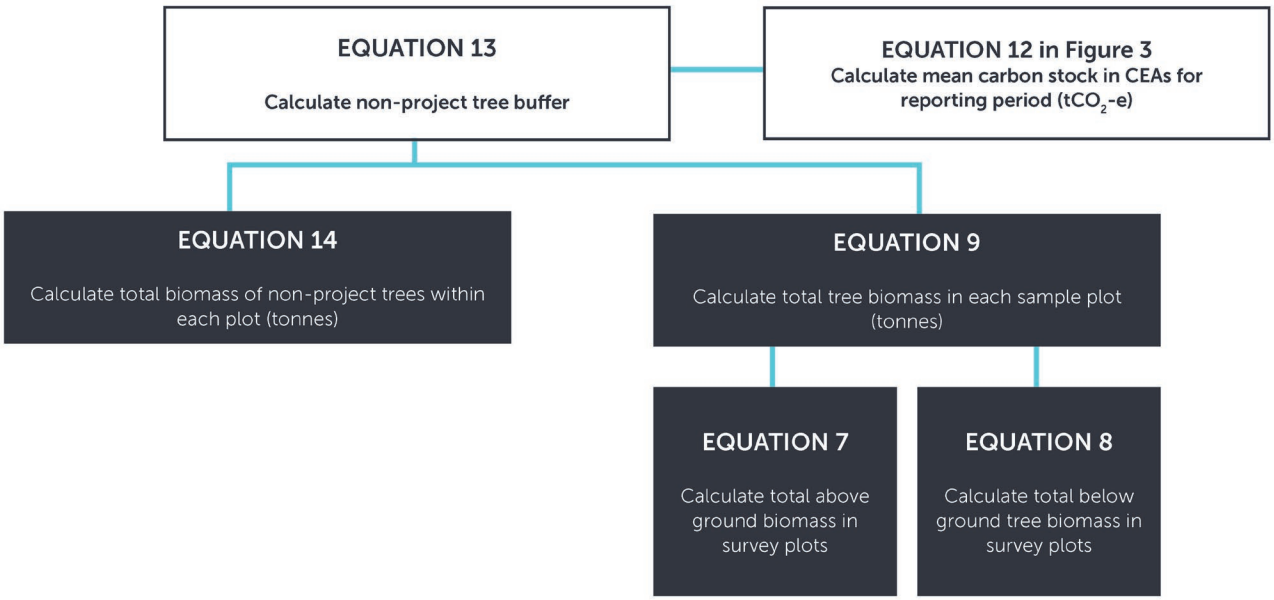
Note that the plots used for the biomass survey are a different set of plots than those used for developing allometric equations in Step 2. You therefore need to identify two separate sets of plots.

The data gathered from the biomass survey is then used in Equations 7, 8 and 9 to determine the total biomass in each plot (see Figure 3).

Version 1.1 of this method allows two options for the treatment of non-project trees, by allowing you to choose whether or not you include them in the results of your biomass survey. If you choose not to include them, then you do not have to develop and validate allometric equations for them. The biomass from these kinds of trees will then be set to zero when calculating carbon stocks (Section 54).

If you do choose to include them, then you must deduct their contribution to abatement through what is called the 'non-project tree buffer' (see Figure 2). This is not a physical area, but rather a mathematical proportion of non-project tree biomass within a CEA. To calculate the non-project tree buffer, you need to complete Equations 7–9, 13 and 14 in the method. The results of Equation 13 are then used in Equation 12 (see Figure 3) when calculating the mean carbon stocks in each CEA.

Figure 2: Non-project tree buffers



The biomass in non-project trees must not contribute to estimates of abatement, because they represent a proportion of your forest's biomass that is not under threat of clearing.

Calculate emissions for the baseline scenario

The baseline scenario includes the emissions from each CEA, as well as the carbon stock remaining in each CEA, if the activities permitted by the clearing consent went ahead. The value calculated sets the baseline for the remainder of the project's crediting period, which is 15 years.

Once you have completed the biomass survey, Equation 12 (Figure 3) is used to calculate the carbon stocks in each CEA (Section 54 in the method). The method then calculates baseline emissions by modeling the clearing and decay of the carbon stock over 100 years, from which a long-term average baseline value is calculated (Equation 15).

Then, the change in the baseline carbon stock is determined by subtracting the mean carbon stock that would have remained after clearing from the actual carbon stock as determined by your biomass survey (Equation 21).

The baseline emissions are calculated according to the deforestation plan you prepared in Step 1 (Equation 26). The emissions that are accounted for come from fires as a result of burning that would normally follow clearing. Finally, the net baseline emissions are determined by adding the theoretical change in baseline carbon stock to the emissions from burning for all CEAs (Equation 27).

Figure 3: Working out the net abatement achieved by your project

As part of an avoided deforestation project, you need to follow a sequence of equations to calculate tCO_2-e net abatement, and in turn, the number of ACCUs you may be eligible to receive in a reporting period (Equations 39–41).

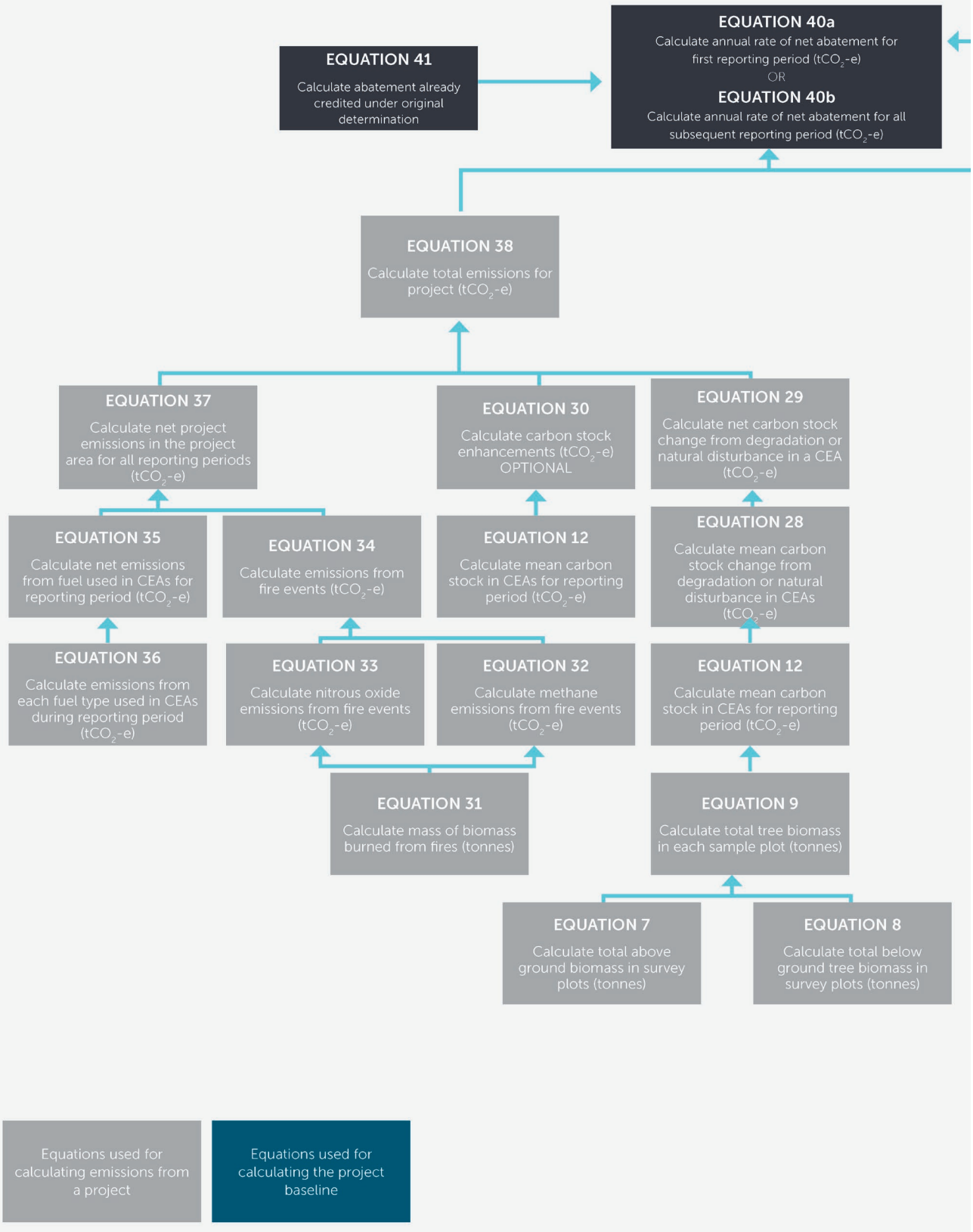
To calculate the baseline of your project, follow the sequence of equations on the right-hand side of the equation tree. The baseline represents what would happen if your project did not occur, and provides a point against which any changes in the amount of carbon stored by a project in a reporting period is measured. For avoided deforestation projects, the baseline is the carbon stock remaining in the CEAs if the activities permitted by the clearing consent went ahead.

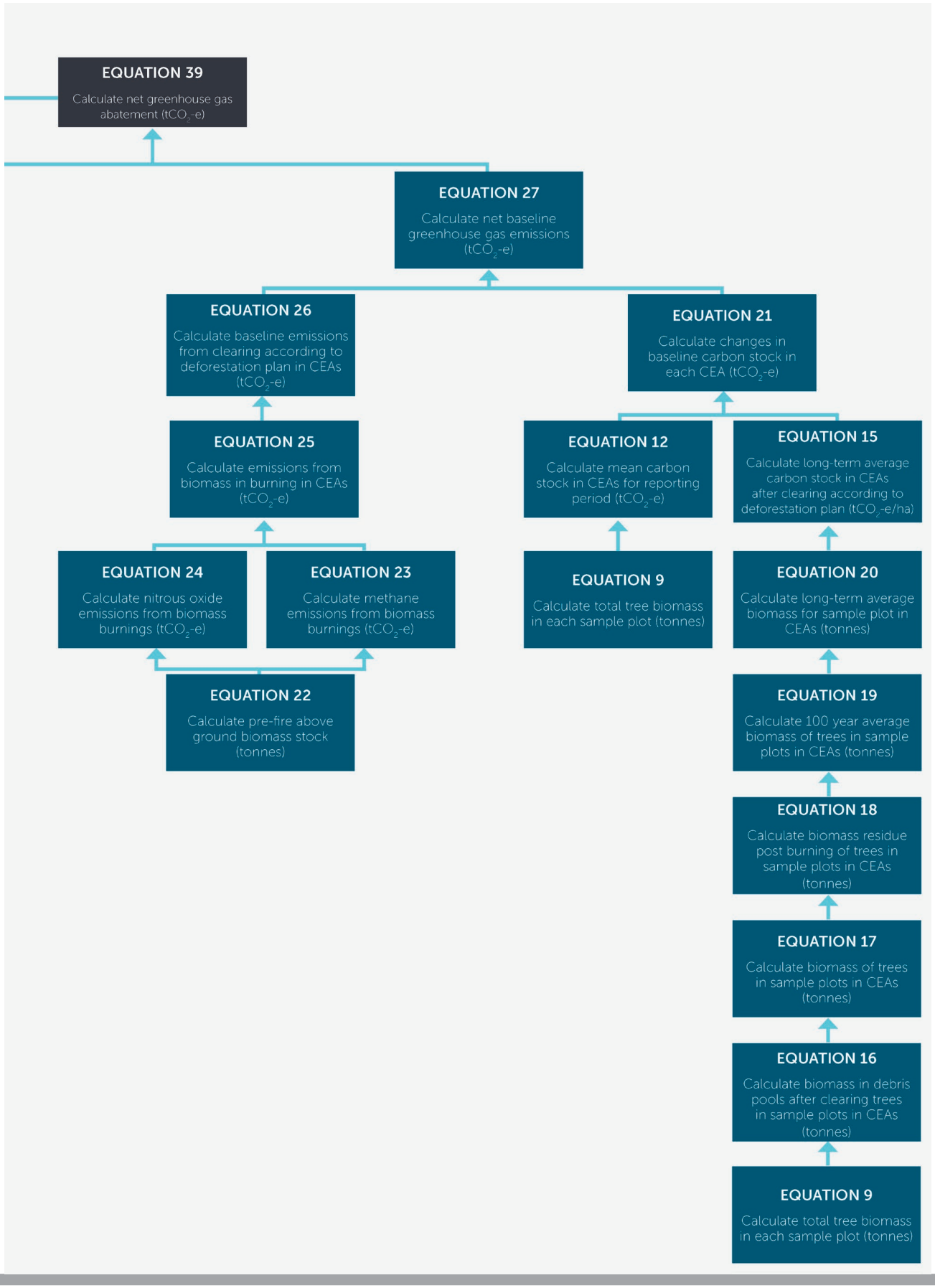
You also need to know the total emissions from your project, which you calculate using the group of equations on the left-hand side. This figure is subtracted from the baseline amount using Equation 39 to give you the net greenhouse gas abatement for the crediting period of your project in tCO_2-e. Then, apply either Equation 40A or 40B to determine the amount of ACCUs you can apply for in each reporting period. Any previous ACCUs already credited from the original avoided deforestation method must be accounted for using Equation 41.

Data needed to complete the sequence of equations are drawn from a number of sources. Some data will come from the National Greenhouse and Energy Reporting (NGER) Regulations; some are already available for you in the methodology determination; and others are drawn from the National Inventory Report 2010 and from your project's data.

Figure 3: Working out the net abatement achieved by your project

As part of an avoided deforestation project, you need to follow a sequence of equations to calculate tCO_2-e net abatement, and in turn, the number of ACCUs you may be eligible to receive in a reporting period (Equations 39–41).




EQUATION 39
Calculate net greenhouse gas abatement (tCO_2-e)
EQUATION 27
Calculate net baseline greenhouse gas emissions (tCO_2-e)
EQUATION 26
Calculate baseline emissions from clearing according to deforestation plan in CEAs (tCO_2-e)
EQUATION 21
Calculate changes in baseline carbon stock in each CEA (tCO_2-e)
EQUATION 25
Calculate emissions from biomass in burning in CEAs (tCO_2-e)
EQUATION 12
Calculate mean carbon stock in CEAs for reporting period (tCO_2-e)
EQUATION 15
Calculate long-term average carbon stock in CEAs after clearing according to deforestation plan (tCO_2-e/ha)
EQUATION 24
Calculate nitrous oxide emissions from biomass burnings (tCO_2-e)
EQUATION 23
Calculate methane emissions from biomass burnings (tCO_2-e)
EQUATION 9
Calculate total tree biomass in each sample plot (tonnes)
EQUATION 20
Calculate long-term average biomass for sample plot in CEAs (tonnes)
EQUATION 22
Calculate pre-fire above ground biomass stock (tonnes)
EQUATION 19
Calculate 100 year average biomass of trees in sample plots in CEAs (tonnes)
EQUATION 18
Calculate biomass residue post burning of trees in sample plots in CEAs (tonnes)
EQUATION 17
Calculate biomass of trees in sample plots in CEAs (tonnes)
EQUATION 16
Calculate biomass in debris pools after clearing trees in sample plots in CEAs (tonnes)
EQUATION 9
Calculate total tree biomass in each sample plot (tonnes)

Calculating emissions from running the project and from natural disturbances

Every project needs to take into account emissions that arise from running it (see Sections 59–64 in the method). This is to ensure these emissions are included in calculations that determine changes in carbon stock and net CO_2-e abatement for a reporting period and crediting period.

The emissions that result from retaining and maintaining the forest include fuel use and any natural disturbances, such as degradation or fire (Section 60). These emissions are calculated using Equations 28, 29 and 31–37 (Figure 3).

As part of calculating project emissions, you may also account for 'removals'. This is the amount of carbon dioxide taken up and stored as carbon by the trees as they grow during each reporting period. Accounting for removals (also called 'carbon stock enhancements' in the method) is optional, and is done using Equation 30. Note that if you do choose to account for removals, then you must complete a new biomass survey at the end of each relevant reporting period.

What's CO_2-e?

CO_2-e is a measure of the warming effect of different greenhouse gases that allows them to be compared to the equivalent amount of carbon dioxide. It refers to the amount of carbon dioxide that would give the same warming effect as each greenhouse gas that is emitted or stored by an activity.

The amount of project removals is then subtracted from the total amount of project emissions to arrive at the net amount of emissions for the project (Equation 38).

Calculating the net amount of abatement and number of ACCUs

This is the final step in the calculations to determine the number of ACCUs that may be issued for a reporting period. At this stage the total change in carbon stock for the project area is calculated and then converted to tonnes of carbon dioxide equivalents or CO_2-e (see Equations 39–41 in Figure 3).

To do this, work out the net greenhouse gas abatement for the total crediting period of your project (Equation 39). This equation subtracts the total net emissions from the project (Equation 38) from the net greenhouse gas emissions in the baseline according to your deforestation plan (Equation 27).

The next step is to apply either Equation 40A or 40B, which determines the annual rate of abatement for the reporting period based on the result of Equation 39. You should use:

- Equation 40A for your first reporting period
- Equation 40B for all subsequent reporting periods.

If your project was registered under the original avoided deforestation method, you must first calculate any credits you have already been issued using Equation 41, before you calculate the value of Equations 40A or 40B.

See Figure 3 for more information about applying the equations in the methodology determination to calculate net greenhouse gas abatement.

Monitoring and record keeping

The Clean Energy Regulator recommends you draw up a plan for the monitoring, data collecting and record keeping required for a project report as specified in Part 5 of the method and Part 17 of the Carbon Credits (Carbon Farming Initiative) Rule 2015. The means of collecting and recording data will need to be in place from the start of the project. Should a project report and associated audit show that data collecting and record keeping has not been in place for the entire reporting period, ACCUs may not be issued for some or all of that reporting period.

When developing your plan, make sure you have the right controls and processes around your data. Are you collecting your data efficiently? Will you be able to maintain your data in the event of an emergency such as a fire?

Avoided deforestation projects must be monitored for disturbances (Section 73 in the method). This can take the form of remotely sensed images. You must also keep records relating to remotely sensed imagery, as described in Section 22.

Project and audit reports

You need to report on your project to the Clean Energy Regulator and may report as frequently as every six months where allowed for in the legislative rules made under the *CFI Act 2011.* Audits are required where indicated in your project's audit schedule, which the Clean Energy Regulator will provide following registration of your project.

For sequestration projects, the first report must be made between six months to five years from the date the project was declared eligible, and then up to every five years thereafter. Sections 67 and 68 of the method list the information that must be included in your project reports.

Applications for ACCUs can be made at the same time as you submit your project and audit reports using the electronic ERF Project Reporting and Crediting Application form through the Clean Energy Regulator Client Portal[10]. Full reporting, record keeping and monitoring requirements are set out in regulations and rules made under the Act. You should familiarise yourself with these requirements.

The Clean Energy Regulator will not issue ACCUs automatically on receipt of a project report.

[10] http://www.cleanenergyregulator.gov.au/OSR/CP

Emissions Reduction Fund projects are able to generate credits throughout their crediting period. Crediting periods for each type of project are set out in Part 5 of the *CFI Act*. The crediting period for an avoided deforestation 1.1 project is 15 years.

The role of audit

Audits assess whether a project complies with the project registration, the relevant method and legislative requirements. Audit reports must be prepared by a registered Category 2 Greenhouse and Energy Auditor. A list of auditors is available on the Clean Energy Regulator website under National Greenhouse and Energy Reporting[11].

The Clean Energy Regulator recommends you engage your auditor early when developing your project to ensure the project is auditable and to assist the auditor to plan activities throughout the reporting and post-reporting periods. The costs of any audit are your responsibility or the responsibility of your organisation. You must make available to the auditor all necessary documents and information, including data records, receipts and other supporting documentation, and calculation spread sheets.

Making changes to a project

You must notify the Clean Energy Regulator of any changes to your circumstances or your project or operations that may affect project ownership, the project's eligibility or the amount of abatement reported and the number of ACCUs claimed. A project owner must seek approval from the Clean Energy Regulator if they intend to make a significant change from the project as outlined in the application.

Resources

- For more information about the Emissions Reduction Fund – www.cleanenergyregulator.gov.au[12]
- For more information regarding method development – www.environment.gov.au[13]
- www.legislation.gov.au[14] is the site where you can find all legislative instruments, including the:

[11] http://www.cleanenergyregulator.gov.au/NGER/Pages/default.aspx
[12] www.cleanenergyregulator.gov.au
[13] www.environment.gov.au
[14] https://www.legislation.gov.au/

- » *Carbon credits (Carbon Farming Initiative) Act 2011* (current version)[15]
- » Carbon credits (Carbon Farming Initiative) Regulations 2011[16]
- » Carbon Credits (Carbon Farming Initiative) Rule 2015[17]
- » Carbon Credits (Carbon Farming Initiative— Avoided Deforestation 1.1) Methodology Determination 2015[18]
- » Explanatory statement[19]

- Enquiries on participating in the Emissions Reduction Fund – call 1300 553 542 or email enquiries@cleanenergyregulator.gov.au
- Carbon Farming Initiative Mapping Guidelines[20]

[15] https://www.legislation.gov.au/Details/C2016C00727
[16] https://www.legislation.gov.au/Details/F2015C00658
[17] https://www.legislation.gov.au/Details/F2016C00128
[18] https://www.legislation.gov.au/Details/F2015L00347
[19] https://www.legislation.gov.au/Details/F2015L00347/Explanatory%20Statement/Text
[20] http://www.environment.gov.au/climate-change/emissions-reduction-fund/cfi/publications/cfi-mapping-guidelines-2015