

Are you confident you will meet your annual NGER requirements?

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Publication context: This article reflects its publication date. Market prices, program rules, reporting duties and deadlines may have changed. Confirm current official guidance before making a decision.

The National Greenhouse and Energy Reporting (NGER) scheme, established by the National Greenhouse and Energy Reporting Act 2007 (NGER Act) is the national framework for disclosing, reporting and disseminating company information. This includes greenhouse gas emissions, energy production, energy consumption and other information specified under NGER legislation for facilities and corporate groups that exceed specified reporting thresholds.

The Australian Federal Government requires large energy users and emitters to participate in the NGER Scheme

Reporting under the NGER scheme helps inform government policy and ensures Australia meets its international obligations on reporting greenhouse gas emissions. As a company, you are responsible for determining if you have obligations under the NGER Act and you must ensure that information provided in your NGER report meets the requirements of the Act and its legislation. All companies that are required to report under the NGER Act must submit their reports for the previous financial year by October 31.

What information should be recorded?

Companies are required to record the reporting boundary decision-making process, the details of the calculation and data analysis methods used for greenhouse gas emissions, energy production and consumption. These may include:

- a list of all sources monitored

- the activity data used for calculation of greenhouse gas emissions for each source, categorised by process and fuel or material type

- documentary evidence relating to data collection -for example, receipts, invoices and details of payment methods

documentation of the methods used for greenhouse gas emissions and energy estimations

documents justifying the selection of the monitoring methods chosen

records supporting business decisions and accuracy, especially for high-risk areas relating to reporting coverage (for example, applying concepts of controlling corporation, corporate group and facility).

Northmore Gordon can make your reporting easy!

Meeting requirements under the NGER Act can be complicated and demanding for companies. As a result, mistakes and misreporting can and do occur - which can put businesses at risk. The Clean Energy Regulator regularly conducts audits on reports, which is a key compliance and monitoring measure under the NGER Act. That is why it is best to engage experts to ensure your reports are complete, accurate and lodged on time.

At Northmore Gordon, we are trusted professionals in this ever-changing and important area of business and reporting for our clients is second nature. If you are looking to go a step further than simply reporting your emissions, our team of energy experts can also assist your business to increase your energy efficiency and decrease your carbon emissions. Unlike some of our competitors who are purely environmental consultants, we are an energy performance-focused company that can offer a range of well-rounded solutions for your business on a project-by-project basis or as a complete outsourced service.

Experience counts

We believe companies should consider engaging with a trusted and experienced NGER professional to ensure accuracy and legislative compliance and meet deadlines to avoid the risk of penalties that could stem from misreporting. At Northmore Gordon, we regularly prepare greenhouse gas inventories and NGER compliant submissions for a range of big businesses including large milk processors, leading chemical processors and state-wide electricity transmission networks. We also have extensive experience reviewing energy and carbon data management processes, as well as working with industry and large businesses to improve carbon and energy performance.

What we can do for your business?

With over 30 passionate staff across three countries, we have the knowledge and expertise to help your company succeed. Whether it be quantifying and reporting greenhouse gas emissions, or implementing a comprehensive energy and carbon management strategy, we can help you decarbonise and reduce energy costs. Whether you are looking for a partnership approach or a complete outsourced solution - we have got you covered.

We're here to help

Talk to us today about arranging your NGER reporting for the 2021-22 financial year before the looming October 31 deadline.

Reporting and compliance context

Confirm the reporting entity and period, current thresholds, regulator guidance, evidence boundary and assurance obligations before applying the dated discussion to a live report.

Related guidance

Carbon advisory

Scope 1, 2 and 3 emissions

Contact us

Read the original article for the source publication and its full context.

What are the separate NGER thresholds and why must they be assessed independently?

NGER establishes two distinct screening tests: a facility threshold of 25,000 tonnes CO₂-e of scope 1 and 2 emissions, or 100 TJ of energy produced or consumed; and a corporate-group threshold of 50,000 tonnes CO₂-e or 200 TJ of energy respectively. Any applicable threshold can trigger reporting obligations. Corporate structure, operational control and the reporting period are essential to accurate assessment. These thresholds are screening facts, not conclusions about obligations, and must be kept separate from Safeguard Mechanism coverage (100,000 tonnes) and sustainability reporting tests. We recommend documenting the applicability assessment before treating it as a compliance conclusion.

What records must companies maintain to demonstrate NGER compliance?

Companies must document the reporting boundary decision-making process, calculation and data analysis methods used for greenhouse gas emissions, energy production and consumption. This includes: a list of all monitored sources; activity data for each source by process and fuel type; documentary evidence of data collection (receipts, invoices, payment records); methods used for emissions and energy estimations; justification for selected monitoring methods; and records supporting business decisions, especially for high-risk areas relating to reporting coverage, such as determining controlling corporation status and facility operational control. These records establish the reproducibility and credibility of reported figures.

How do corporate structure and operational control affect NGER obligations?

Determining the reporting organisation and consolidated group composition is fundamental to NGER applicability. Operational control of individual facilities must be identified to allocate facility-level responsibilities correctly. A facility may be subject to NGER separate from the corporate group's obligations, or a corporate group may exceed thresholds even if individual facilities fall below them. These factors are central inputs that cannot be inferred from a company name alone. We recommend preparing an applicability memo identifying the entity, period, tests considered and evidence used before finalising any compliance assessment.

What is the difference between NGER, Safeguard Mechanism and sustainability reporting requirements?

These are three distinct Australian reporting regimes with separate thresholds and purposes that must not be conflated. NGER covers facilities exceeding 25,000 tonnes CO₂-e of scope 1 and 2 emissions or 100 TJ of energy. The Safeguard Mechanism covers facilities exceeding 100,000 tonnes CO₂-e of covered emissions per year and assesses net emissions against an applicable baseline. Mandatory sustainability reporting (ASRS) links to Chapter 2M financial-reporting obligations and applies different corporate-size and financial-year tests. A facility's position under one regime does not determine its position under another. Using shared underlying data is appropriate, but each reporting output must be constructed and reconciled separately without copying numbers between frameworks.

What is the NGER reporting deadline and how does it differ from other Australian reporting obligations?

Companies must submit NGER reports by 31 October each year (or the following business day if that date falls on a weekend or ACT public holiday). This deadline is distinct from other Australian reporting obligations: NPI reporting is due three months after the reporting period (30 September for financial-year reports, 31 March for calendar-year reports); and ASRS sustainability reporting deadlines are phased from 2025 onwards depending on financial-year start dates. The Clean Energy Regulator administers NGER and sets this deadline. Do not assume that a deadline applying to one regime applies to another.

How can moreData support NGER compliance and reporting?

moreData, our data platform, provides NGER reporting functionality including organisation structure documentation, activity data collection and management, frozen reports for audit purposes, and evidence export capabilities. The platform collects energy data from meters, retailer bills, portals and site control systems; provides energy balance views; tracks performance indicators; and supports emissions factor accounting. This centralised approach helps ensure data consistency, traceability and reproducibility—critical requirements for NGER compliance. However, users should confirm the specific modules proposed, data sources supported, validation processes and evidence-export capabilities for their engagement.

Why should companies engage expert support for NGER reporting rather than self-reporting?

Meeting NGER Act requirements is complex and demanding, with significant consequences for errors or misreporting. The Clean Energy Regulator regularly audits NGER reports as a key compliance measure, and non-compliance can expose businesses to regulatory scrutiny and reputational risk. Expert support ensures reports are complete, accurate and lodged on time. We have prepared NGER-compliant submissions for large milk processors, chemical companies and electricity transmission networks. Expert engagement also connects NGER reporting with broader energy management, opportunity identification and transition planning—helping organisations use compliance data to drive operational and strategic decisions.

What does an NGER applicability assessment establish and when is it needed?

An applicability assessment determines whether an organisation or facility meets NGER reporting thresholds and establishes the scope of required reporting. It identifies: legal entities and controlled group structure; facility ownership and operational control; energy produced, consumed and purchased; emissions by source and scope; the reporting period used; and methods supporting calculations. The assessment should precede any detailed reporting work and be documented in an applicability memo identifying the entity, period, tests considered, evidence used and unresolved questions. Obtaining specialist review of the applicability conclusion before treating it as a compliance decision reduces audit risk. We can support this assessment through our carbon advisory services and knowledge of Australian reporting frameworks.

How should companies reconcile NGER data with data prepared for other reporting frameworks?

NGER data may serve as input to other reporting frameworks (such as ASRS sustainability reporting or NPI), but boundaries, methods and required disclosures must be reconciled explicitly. A facility result prepared for NGER using one boundary or methodology should not be copied into a corporate sustainability report without checking how it was prepared and whether adjustments are needed. Shared underlying data is appropriate, but each reporting output must be constructed separately. Document this reconciliation rather than assuming that figures prepared for one purpose automatically satisfy another. This approach maintains data integrity and supports audit compliance across multiple regimes.