

NGER Emissions and Energy Reporting

Canonical: <https://northmoregordon.com/services/nger-emission-reporting/>

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Northmore Gordon helps Australian corporate groups assess National Greenhouse and Energy Reporting obligations, map operational control, prepare or validate annual data and calculations, improve reporting systems and coordinate independent assurance when required.

NGER reporting is a legal and technical process. The entity structure, facility boundary, reporting year, methods and evidence must be established before numbers are assembled. Current obligations should be checked against the legislation and Clean Energy Regulator guidance .

Who may need to report

The Clean Energy Regulator lists facility thresholds of 25,000 tonnes CO₂-e of Scope 1 and Scope 2 emissions, 100 terajoules of energy produced, or 100 terajoules of energy consumed. Corporate-group thresholds are 50,000 tonnes CO₂-e, 200 terajoules produced, or 200 terajoules consumed. Any applicable test can matter.

Thresholds are only part of the assessment. Corporate structure and operational control determine which entity may be responsible for a facility. Acquisitions, disposals, joint arrangements and outsourced operations can change the analysis, so a group chart and facility-control record are useful starting documents.

What NGER covers

NGER requires reporting of relevant greenhouse gas emissions, energy production and energy consumption under prescribed methods. The source page identifies common records such as electricity, fuels, sulfur hexafluoride, refrigerants, oils, greases, wastewater treatment and on-site energy production. Applicable sources depend on the facility.

NGER does not use a general Scope 3 inventory as its reporting boundary. A corporate carbon footprint, sustainability disclosure or customer questionnaire may reuse some underlying data, but each output needs its own boundary, methods and reconciliation.

A controlled annual reporting process

Applicability: confirm the controlling corporation, group members, facilities, operational control and threshold tests.

Data map: identify each emission and energy source, owner, system, unit, reporting frequency and evidence location.

Method register: record the applicable method, factor, meter or estimate, version and any change from the prior year.

Collection and validation: reconcile bills, meters, production records, stock movements and calculation files; investigate gaps and outliers.

Review and approval: maintain preparer, reviewer and management sign-off with an audit trail for corrections.

Submission and close-out: lodge by the applicable deadline, preserve the final evidence pack and document improvements for the next cycle.

The CER states a 31 October annual reporting deadline, adjusted to the next business day when required. Registration, transfer, audit and other obligations may have different dates, so build a calendar for the actual corporate circumstances.

Evidence that supports reproducible reporting

legal entity and operational-control assessments;

facility, source and meter registers;

invoices, interval data, fuel and production records;

measurement methods, factors, conversions and estimation notes;

data-quality checks, reconciliations and exception logs;

version-controlled calculations and reviewer approvals; and

the submitted report, correspondence and assurance findings.

Northmore Gordon's original page reports experience preparing and reviewing NGER submissions across food processing, chemicals, mining, electricity networks and multi-site operations. Support can range from a readiness review or independent validation to end-to-end annual preparation.

Keep NGER, Safeguard, NPI and sustainability reporting separate

The Safeguard Mechanism applies a separate covered-facility test and baseline process. The National Pollutant Inventory covers specified substances and transfers with separate applicability and deadlines. Mandatory sustainability reporting uses financial-reporting criteria and disclosure requirements. One controlled data map can support all of them, but a number prepared for one boundary should not be copied into another without reconciliation.

See government schemes , annual NGER requirements and mandatory climate reporting readiness for related context.

Contact Northmore Gordon with the group structure, facility list, latest submission, source-data register and reporting deadline to scope an applicability, validation or preparation engagement.

What is the NGER Scheme and who does it apply to?

The NGER (National Greenhouse and Energy Reporting) Scheme is an Australian reporting regime established by the Clean Energy Regulator (CER) that requires the largest energy users and greenhouse gas emitters to report detailed energy and emissions data annually. It covers Scope 1 and Scope 2 emissions from facilities and corporate groups exceeding defined thresholds. At facility level, reporting applies when emissions reach 25,000 tonnes CO₂-e or energy use reaches 100 TJ. Corporate-group thresholds are 50,000 tonnes CO₂-e or 200 TJ respectively. Corporate structure, operational control, and reporting period are essential factors in determining obligations.

How do NGER thresholds differ from Safeguard Mechanism and sustainability reporting requirements?

NGER, Safeguard Mechanism, and sustainability reporting are separate Australian frameworks with different applicability tests and should not be collapsed into one checklist. NGER screens facilities at 25,000 tonnes CO₂-e or 100 TJ energy; Safeguard Mechanism covers facilities exceeding 100,000 tonnes CO₂-e of covered emissions annually; sustainability reporting links to Chapter 2M financial-reporting obligations with size, emissions, or assets tests. Each framework has its own thresholds, deadlines, and assessment criteria. We recommend preparing one data map with separate

outputs for each reporting regime, with reconciliation of boundaries and methods between frameworks.

What data and evidence must be prepared before starting NGER reporting?

Establish legal entities and controlled groups to identify the reporting organisation; document facility ownership and operational control to allocate responsibilities; gather energy produced, consumed, and purchased data; record emissions by source and scope; confirm financial year and reporting period; and assemble methods, factors and supporting calculation records. We recommend preparing an applicability memo identifying the entity, period, tests considered, evidence used and unresolved questions before treating an assessment as a compliance conclusion. Start by documenting what exists, who owns it, and where gaps are; a data-readiness assessment can define collection tasks and the effect of any estimates.

Can NGER data from energy audits or measurement projects be directly used in emissions reporting?

Energy data collected for audits, measurement and verification projects, or other operational purposes may serve as input to NGER reporting, but boundaries, methods and required disclosures must be reconciled before use. A number prepared for one purpose should not be copied into another reporting framework without checking how it was calculated and whether it meets the new framework's specifications. We emphasise that shared underlying data can be appropriate, but each reporting output must be constructed separately with documented reconciliation of any differences in scope, calculation method or assumptions between frameworks.

How does operational control affect NGER reporting obligations?

Operational control is essential to determining facility responsibilities and NGER reporting obligations. It refers to the authority and responsibility of a business to direct and manage the operations and energy use of an industrial facility. Establishing operational control is necessary before allocating facility-level emissions to the correct reporting entity. This assessment must be documented alongside energy and emissions data when preparing NGER compliance evidence. We include operational control assessment in our applicability review process to ensure the correct legal entity and facility structure are established for reporting purposes.

What is the NGER reporting deadline and what happens if reports are late or inaccurate?

The NGER reporting deadline is 31 October each year, moved to the following business day if that date falls on a weekend or ACT public holiday. This deadline applies to the financial-year reporting period. Failing to lodge an NGER report or misreporting can result in significant civil penalties and reputational damage with regulators, investors and the public. The Clean Energy Regulator occasionally requires third-party audit of NGER reports by Certified NGERS auditors. We provide end-to-end NGER reporting services to help organisations meet obligations accurately and on time, ensuring compliance with the applicable technical guidelines and measurement determination.

How does Northmore Gordon support NGER compliance across complex or multi-site operations?

We help identify whether an organisation is impacted by NGER legislation, validate recent reports and supporting datasets, and take full end-to-end responsibility for meeting NGER obligations. For multi-site operations, we can establish consistent data collection and reporting approaches across facilities while accounting for different operational control arrangements. Our moreData platform supports NGER reporting functionality including organisation structure mapping, activity data collection, frozen reports and evidence export. We can also prepare applicability assessments identifying applicable entities, facilities and thresholds across a portfolio.

What is the relationship between NGER reporting and NPI (National Pollutant Inventory) reporting?

NGER and NPI are separate reporting frameworks with different timelines and substance-reporting requirements. NGER addresses greenhouse gas and energy reporting with a 31 October deadline. NPI requires facilities to report specific chemical substances when thresholds are exceeded, covering releases to air, land, water and waste transfers, with reports due three months after the reporting period (30 September for financial-year reports). We list NPI reporting among our advisory services and emphasise that overlapping operational records do not mean the reporting outputs or tests are interchangeable; each framework must be assessed separately for applicability and compliance.

How should renewable energy attributes and Scope 2 emissions be handled in NGER reporting?

Scope 2 emissions are indirect emissions from purchased or acquired electricity, steam, heat or cooling. For purchased electricity, GHG Protocol Scope 2 Guidance provides accounting rules distinguishing location-based and market-based methods. Renewable electricity attributes and certificates must be carefully managed; buying an instrument does not automatically establish every possible claim about a business's emissions profile. We ensure correct Scope 2 reporting using both location-based and market-based methods, with proper treatment of renewable electricity claims, contractual instruments, ownership and retirement evidence. Do not subtract purchased renewable attributes or offsets from an emissions inventory without applying the relevant reporting framework correctly.

What audit and validation support does Northmore Gordon provide for NGER reporting?

We provide independent validation of NGER reports and supporting datasets that enhances credibility with regulators, investors and the public. We can engage Certified NGERS auditors if the Clean Energy Regulator requires third-party audit or if voluntary independent verification is requested. Our experience includes delivering greenhouse gas inventory audit and preparation for mining companies, Australia's largest milk processors, chemical processing companies, and electricity transmission networks. Validation services help ensure data quality and integrity while supporting continuous improvement and benchmarking against industry best practices.

How is mandatory sustainability reporting scoped, and how does that differ from NGER registration?

ASIC links mandatory sustainability reporting to Chapter 2M financial reporting obligations and to applicable size, emissions or assets tests, with cohorts phased in for financial years starting on or after 1 January 2025, 1 July 2026 and 1 July 2027. The entity, the consolidated group and the financial-year start are therefore central inputs. This is a separate question from NGER registration: Safeguard coverage requires its own assessment and is not the same as an organisation's total scope 1 to 3 footprint, nor does being registered under NGER by itself establish it.