

FIGURE 1
VOLUNTARY REPORTING OF GREENHOUSE GASES
REPORTING AND REGISTERING EMISSIONS AND EMISSIONS REDUCTIONS

All Reports.

All voluntary reporting entities provide:

1. Baseline Entity Statement (ES) fully documenting operational boundaries on the basis of:
 - Legal structure, managerial structure, and financial structure; § 300.5
 - Examines ownership and control of leased and partially owned facilities; § 300.4(a)(1)
 - Confers with other entities to ensure no double-counting; and § 300.5(a)(6)
 - Statement of changes to the entity statement for each reporting year. § 300.5(c)
2. Certification statement indicating: § 300.10
 - Report is accurate and complete on the basis of the ES and consistent with all prior year reports;
 - All information reported follows the calculation methods described in the revised General and Technical Guidelines;
 - Verifiable records will be kept for a minimum of 3 years; and
 - Report was/was not independently verified.

All reports must describe emissions, sequestration, and reductions using the calculation methods described in the revised General and Technical Guidelines.

All emissions reductions and removals must have occurred after December 31, 1990. § 300.9(a)

EIA accepts the report (reported reductions).

Registration

To register reductions, entities must demonstrate that the emissions reductions and removals occurred after December 31, 2002. § 300.7(b)

Large emitters (average annual emissions of more than 10,000 tons CO₂ equivalent) must provide:

- Entity-wide Emissions Inventories of:
 - Direct emissions; § 300.6(b)
 - Indirect emissions associated with purchased energy; § 300.6(c)
 - Sequestration; § 300.6(d)
 - Describe de minimis emissions excluded from emission & sequestration inventories; § 300.6(e)
- Calculate net entity-wide reductions on the basis of all changes in an entity's emissions, avoided emissions and sequestration, plus any emission offsets. § 300.7

Small emitters (average annual emissions of less than 10,000 tons CO₂ equivalent) must provide:

- A complete assessment of annual emissions and sequestration associated with the type of activity(ies) being reported;
- Determine the associated reductions; and
- Certify that the reductions reported were not caused by actions likely to cause increases in emissions elsewhere within the entity. § 300.7(b)

EIA accepts the report and registers the eligible emission reductions (registered reductions).