

(2) Entities may submit initial reports or corrected reports for previous calendar years at any time. For example, an entity may choose to begin reporting in 2005 and may choose, at that time, to submit reports on prior year emissions back to 2002. Also, if a change in the emissions calculation method is made for 2005, an entity may submit revised estimates for its previous reporting years to ensure that a consistent method is used across the whole time-series. Entities may also submit revised reports to reflect agreements with other entities regarding the appropriate entity to designate as the entity responsible for certain registered emission reductions.

(b) *Continuing to report.* Reporting entities are strongly encouraged to report emissions on an annual basis, starting from the first year they submit a report under these revised Guidelines. Annual entity reporting is necessary to ensure that calculated reductions have been sustained over time. If a reporting entity chooses not to submit a report in any given year, the next report made should include reports for intervening years, or the reporting entity must establish a new base year from which to calculate all future emission reductions. Entities that wish to sustain recognition for previously registered emission reductions resulting from sequestration must continue to report annually.

(c) *Definition and deadline for annual reports.* Entities should report emissions on an annual basis, from January 1 to December 31, although DOE may grant exceptions to these dates. To be included in the earliest possible DOE annual report of greenhouse gas emissions reported under section 1605(b), entity reports must be submitted to DOE no later than July 1 for emissions during the previous calendar year.

(d) *Recordkeeping.* Entities must maintain adequate records for at least three years to enable independent verification of all information reported. Such records must include:

(1) A full description of the process and methods used to gather emissions data;

(2) A full description of the process and methods used to calculate emission reductions;

(3) The primary data upon which the data included in the any report to DOE was based; and

(4) A full description of any internal quality control or other verification measures taken to ensure that the data reported was in compliance with all relevant DOE Guidelines and other measurement protocols.

§ 300.10 Certification of reports.

(a) The chief executive officer, agency or household head, or person responsible for the reporting entity's compliance with environmental regulations must, for each report of such entity, certify that:

(1) The information provided to DOE is complete and accurate, in accordance with DOE's revised Guidelines, and is consistent with all prior year reports submitted by that entity (unless otherwise indicated); and

(2) Adequate records will be maintained for at least 3 years to enable independent verification of the information reported.

(b) If the report has been independently verified in accordance with DOE's Guidelines, the certification of the report by the entity reporting should so indicate.

§ 300.11 Independent verification.

(a) Reporting entities are encouraged to have their annual reports verified by independent and qualified auditors.

(1) "Independent", as used in this paragraph (a), means that the verifiers must not be owned in whole or part by the reporting entity, nor should they provide any ongoing operational or support services to the entity, except services consistent with independent financial accounting or independent certification of compliance with government or private standards.

(2) "Qualified", as used in this paragraph (a), means that verifiers must be certified by independent and nationally-recognized certification programs for the types of professionals needed to determine compliance with DOE's reporting Guidelines, such as the American Institute of Certified Public Accountants, the American National Standards Institute and Registrar Accreditation Board's (ANSI-RAB's) National Accreditation Program, or the Board of Environmental, Health, and Safety Auditor Certification (BEAC).

(b) The independent verifier must provide a written description of the relevant qualifications and professional certifications of the persons that performed the independent verification and must certify that:

(1) The information provided to DOE is complete and accurate, in accordance with DOE's revised Guidelines, and is consistent with all prior year reports submitted by that entity (unless otherwise indicated); and

(2) Adequate records have been maintained by the reporter to enable further independent verification in the future.

§ 300.12 Acceptance of reports and registration of entity emission reductions.

(a) *Acceptance of reports.* Upon receipt, DOE will review all reports to ensure they are consistent with the revised Guidelines. If DOE determines the report follows the definitional, measurement, calculation and certification Guidelines, the report will be accepted.

(b) *Registration of emission reductions.* DOE will review accepted reports to determine any eligible emission reductions that were calculated using the reporting entities' base year emissions (no earlier than 2002) or the average annual emissions of its base period (a period of up to four sequential years ending no earlier than 2002), and to ensure that the reports meet other relevant DOE requirements. DOE will also review its records to verify that the entity has submitted accepted annual reports for each year between the establishment of its base year or base period and the year covered by the current report. DOE will notify entities that the reductions that meet these requirements have been registered.

(c) *EIA database and summary reports.* The Administrator of the Energy Information Administration will establish a publicly accessible database composed of all reports that meet the definitional, measurement, calculation and certification requirements of these Guidelines. A portion of the database will provide summary information on the emissions and registered emission reductions of each reporting entity.

Appendix A to Part 300—Voluntary Reporting of Greenhouse Gases Under Section 1605(b) of the Energy Policy Act of 1992: General Guidelines (October 1994)

Voluntary Reporting and You

This program was designed to help you measure and record the actions you take to reduce greenhouse gas emissions or to increase carbon storage in soil or plants. The voluntary reporting program provides an opportunity for you to gain recognition for the good effects of your actions—recognition from your customers, your shareholders, public officials, and the Federal government. Reporting the results of your actions adds to the public groundswell of efforts to deal with the threat of climate change. Reporting can show that you are part of various initiatives under the President's Climate Change Action Plan. Your reports can also record a baseline from which to measure your future actions. Finally, your reports, along with others, can contribute to the growing body of information on cost-effective actions for controlling greenhouse gases.

We've designed this simple, flexible program to encourage you to accurately record your achievements. The program allows you to define activities you choose to