

## § 300.10

the emission estimation or measurement techniques used.

(2) Reporting entities must provide the corrected or improved data to EIA, together with an explanation of the significance of the change and its justification.

(3) If a change in calculation methods (for inventories or reductions) is made for a particular year, the reporting entity must, if feasible, revise its base value to assure methodological consistency with the reporting year value.

(c) *Definition and deadline for annual reports.* Entities must report emissions on a calendar year basis, from January 1 to December 31. To be included in the earliest possible EIA annual report of greenhouse gas emissions reported under this part, entity reports that have not been independently verified must be submitted to DOE no later than July 1 for emissions occurring during the previous calendar year. Reports that have been independently verified must be submitted by September 1 for emissions occurring during the previous year.

(d) *Recordkeeping.* Entities intending to register reductions must maintain adequate supporting records of base period data for the duration of their participation in the 1605(b) program. Supporting records for all reporting year data must be maintained for at least three years subsequent to the relevant reporting year to enable verification of all information reported. The records should document the basis for the entity's report to EIA, including:

(1) The content of entity statements, including the identification of the specific facilities, buildings, land holding and other operations or emission sources covered by the entity's reports and the legal, equity, operational and other bases for their inclusion;

(2) Information on the identification and assessment of changes in entity boundaries, processes or products that might have to be reported to EIA;

(3) Any agreements or relevant communications with other entities or third parties regarding the reporting of emissions or emission reductions associated with sources the ownership or operational control of which is shared;

(4) Information on the methods used to measure or estimate emissions, and

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the data collection and management systems used to gather and prepare this data for inclusion in reports;

(5) Information on the methods used to calculate emission reductions, including the basis for:

(i) The selection of the specific output measures used, and the data collection and management systems used to gather and prepare output data for use in the calculation of emission reductions;

(ii) The selection and modification of all base years, base periods and baselines used in the calculation of emission reductions;

(iii) Any baseline adjustments made to reflect acquisitions, divestitures or other changes;

(iv) Any models or other estimation methods used; and

(v) Any internal or independent verification procedures undertaken.

(e) *Confidentiality.* DOE will protect trade secret and commercial or financial information that is privileged or confidential as provided in 5 U.S.C. 552(b)(4). An entity must clearly indicate in its 1605(b) report the information for which it requests confidentiality. DOE will handle requests for confidentiality of information submitted in 1605(b) reports in accordance with the process established in DOE's Freedom of Information regulations at 10 CFR §1004.11.

### § 300.10 Certification of reports.

(a) *General requirement and certifying official:* All reports submitted to EIA must include a certification statement, as provided in paragraph (b) of this section, signed by a certifying official of the reporting entity. A household report may be certified by one of its members. All other reports must be certified by the chief executive officer, agency head, or an officer or employee of the entity who is responsible for reporting the entity's compliance with environmental regulations.

(b) *Certification statement requirements.* All entities, whether reporting or registering reductions, must certify the following:

(1) The information reported is accurate and complete;

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(2) The information reported has been compiled in accordance with this part; and

(3) The information reported is consistent with information submitted in prior years, if any, or any inconsistencies with prior year's information are documented and explained in the entity statement.

(c) *Additional requirements for registering.* The certification statement of an entity registering reductions must also certify that:

(1) The entity took reasonable steps to ensure that direct emissions, emission reductions, and/or sequestration reported are neither double counted nor reported by any other entity. Reasonable steps include telephone, fax, letter, or e-mail communications to ensure that another entity does not intend to report the same emissions, emission reductions, and/or sequestration to DOE. Direct communications of this kind with participants in demand-side management or other programs directed at very small emitters are not required;

(2) Any emission reductions reported or registered by the entity that were achieved by another entity (other than a very small emitter that participated in a demand-side management or other program) are included in the entity's report only if:

(i) The other entity does not intend to report or register these reductions directly;

(ii) There exists a written agreement with each other entity providing that the reporting entity is the entity entitled to report or register these emission reductions; and

(iii) The information reported on the other entity would meet the requirements of this part if the entity were reporting directly to DOE;

(3) None of the emissions, emission reductions, or sequestration reported were produced by shifting emissions to other entities or to non-reporting parts of the entity;

(4) None of any reported changes in avoided emissions associated with the sale of electricity, steam, hot or chilled water generated from non-emitting or low-emitting sources are attributable to the acquisition of a generating facility that has been previously

operated, unless the entity's base period includes generation values from the acquiring facility's operation prior to its acquisition;

(5) The entity maintains records documenting the analysis and calculations underpinning the data reported on this form and records documenting the analysis and calculations underpinning the base values used in calculating annual reductions are maintained in accordance with §300.9(d) of this part; and

(6) The entity has, or has not, obtained independent verification of the report, as described in §300.11.

### § 300.11 Independent verification.

(a) *General.* Entities are encouraged to have their annual reports reviewed by independent and qualified auditors, as described in paragraphs (b), (c), and (f) of this section.

(b) *Qualifications of verifiers.* (1) DOE envisions that independent verification will be performed by professional verifiers (*i.e.*, individuals or companies that provide verification or "attestation" services). EIA will consider a report to the program to be independently verified if:

(i) The lead individual verifier and other members of the verification team are accredited by one or more independent and nationally-recognized accreditation programs, described in paragraph (c) of this section, for the types of professionals needed to determine compliance with DOE's 1605(b) guidelines;

(ii) The lead verifier has experience managing an auditing or verification process, including the recruitment and allocation of other individual verifiers, and has been empowered to make decisions relevant to the provision of a verification statement; and

(iii) All members of a verification team have education, training and/or professional experience that matches the tasks performed by the individual verifiers, as deemed necessary by the verifier accreditation program.

(2) As further guidance, all members of the verification team should be familiar with:

(i) The subject matter covered by the scope of the verification;

(ii) The requirements of this part;