

CRC Energy Efficiency Scheme Annual Report Calculator (ARC) 2.0 Phase 1 – Post Simplification User Guide

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Version Control

This guidance document will be updated periodically. The table below provides details of the date that new versions were published and the sections/pages where updates have been made. If you are reading a printed copy of the guidance please check our [CRC web pages](#) to ensure that you are reading the latest version.

Version	Date of publication	Actions taken on page/section number	Action (Edited/Added)	ARC Version
2.0	20 May 2013		Updated as a result of scheme simplification	2.0

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About the user guide

The Annual Report Calculator (ARC) 2.0 is a workbook, produced by the Environment Agency, to assist CRC Participants with energy data management for CRC following simplification in the remainder of Phase 1 (2012/13 & 2013/14 compliance years). The aim of this document is to provide a step by step guide of how to complete the Annual Report Calculator 2.0 (Phase 1 – Post Simplification).

This user guide consists of five main parts:

- an introduction to the Annual Report Calculator 2.0.
- how to correctly input your CRC organisational structure and relevant CRC information in the 'Organisation' worksheet.
- how to list your sources and supplies in the 'Source Input' worksheet.
- how your supplies and emissions are calculated and displayed in the 'Annual Reporting' worksheet.
- a glossary to explain each of the cells in the 'Source Input' worksheet.

This is not an overall guide to CRC scheme. Such guidance is provided on our [CRC web pages](#).

1. Introduction to the Annual Report Calculator

1.1 Introduction

The Annual Report Calculator allows for the entry storage of energy supply data needed for the Annual Report, in a single excel workbook. The workbook may not be suitable for all organisations and you will need to assess this before using it for reporting purposes. If you have more than 10 Significant Group Undertakings (SGUs) or require more than 5000 supply rows in the workbook, the Annual Report Calculator will not be suitable for your organisation to use.

The workbook contains three main worksheets where information is inputted and calculated. The 'Annual Reporting' worksheet calculates the information required in the Annual Report based on the information inputted in the 'Organisation' and 'Source Input' worksheets.

In summary, therefore, to use the Annual Report Calculator you need to:

- Enter details of your CRC organisational structure and if your organisation has any Member CCA (Climate Change Agreement) exemptions in the 'Organisation' worksheet
- Enter details of your supplies in the 'Source Input' worksheet
- Enter additional information and voluntary reporting questions in the 'Annual Reporting' worksheet (most of the content of which will be generated automatically from the previous worksheets)

You can then use the information in the 'Annual Reporting' worksheet to complete your Annual Report.

The Annual Report Calculator is a voluntary tool and compliance with the CRC legislation, including ensuring that information in an Annual Report is correct, remains the responsibility of the CRC Participant.

1.2 Annual Report Calculator Changes & Updates:

- Removal of Part 4 (AMR) in the Organisation Worksheet
- Formatting –user can edit the width of columns and height of rows
- Removal of Core/Residual distinction of supplies
- Removal of RML 'opt in' column
- Changed source types to Gas & Electricity
- Changes to Supply types (see section 5.4)
- Added column for determining whether a supply type is included
- Added Excluded Supply Columns (Actual & Estimated) to enable excluded supplies to be deducted
- Added export and self supply columns to ROCs & FITs
- Amended the Annual Reporting worksheet to reflect 2012/13 & 2013/14 reporting

1.3 Formulae

Sometimes the workbook will be performing calculations in the background, whilst you are entering data. Please be patient and wait for the workbook to perform these calculations. You can continue to enter data into the 'Source Input' worksheet. However, some of the automatically calculated (light yellow) cells may take some time to appear.

1.4 Copy & Paste

We are aware that Participants receive and collate supply/fuel data in many different formats and will also input data into the Annual Report Calculator in different ways. Copy and Paste are very useful operations in Excel, as you can quickly copy information in cells (text, numbers or formulae) and paste them into other cells. These operations save you a lot of time compared to having to type and retype the same information. However, these functions should be used with caution when inputting information into the Annual Report Calculator, as described below.

Many of the cells within the Annual Report Calculator workbook that are automatically populated or hidden are protected cells, which will prevent you from typing over or deleting formulae. If you copy and paste over cells with drop down lists, please ensure that the characters in a cell exactly match with a selectable entry from the drop down list. If the characters do not correspond with a valid entry, the calculations in the Annual Report Calculator will not perform correctly.

If the paste area and copy area do not match, you might not be able to copy in your selected data from another source. If you are copying and pasting large amounts of data, we would recommend that you copy and paste information column by column. Please ensure that characters correspond with a valid entry in a drop down list if you are pasting over a series of cells containing drop down lists.

1.5 Locked and hidden cells

Users may notice they are unable to select certain cells or that rows/columns are hidden from view. We have structured the document in this way to avoid the accidental deletion/amendment of values and formulae that are essential to the workings of the calculator.

1.6 Dependent lists

There are a number of drop-down list boxes used in the document. Many of these are simple yes/no selection boxes. However, other cells are created via dependent lists. This means that the list will appear blank until a preceding selection has been made in the workbook. If a list box appears blank when you select it, please check the preceding entries in the row have been completed.

2. Organisation worksheet

2.1 About the 'Organisation' worksheet

You will need to complete the 'Organisation' worksheet to enable the Annual Report Calculator to operate correctly. The 'Organisation' worksheet helps to replicate your CRC structure and ensures that emissions and supplies are allocated to the correct Significant Group Undertaking (SGU).

The organisation worksheet consists of three parts:

- Part 1 CRC Responsibility
- Part 2 CRC Significant Group Undertakings
- Part 3 Undertakings and CCA exemptions

2.2 Part 1: CRC Responsibility

This section is where you can record the details of your organisation. Please enter your CRC Number and the reporting year for which you are entering data. This section is optional, as this information will not be used directly for any of your CRC Annual Report calculations. However, you may find it useful to include this information to form part of your evidence pack.

2.3 Part 2: CRC Significant Group Undertakings

In this section you need to enter the name of each Significant Group Undertaking (SGU) that is included in your Annual Report. You can enter a maximum of 10 SGUs (including the highest parent) in the workbook. The SGU number in column A (yellow cells) is used as a reference for further calculations in the report. The SGU names you enter in column B will automatically be populated in Part 3 to help you assign the correct undertakings to each SGU.

2.4 Part 3 Undertakings & CCA Exemptions

You can enter a maximum of 25 Undertakings for each SGU in the workbook. The names of the SGUs (Highest Parent of SGU) you have entered in Section 2 should appear in the red column headings at the top of the table and in undertaking 1 (Highest Parent) for each SGU.

For each undertaking, select if it has a member CCA exemption from the drop down list in the adjacent column to the right. The default selection in the 'Organisation' worksheet for each undertaking is "No". If an undertaking has a CCA member exemption, please select "Yes" from the dropdown box within the Information worksheet. If this undertaking is then selected in the Source Input worksheet you will notice that the corresponding cell in column W (**Undertaking is Member exempt?**) displays "Yes" and the emissions in Column T (**Emissions (tCO₂) after deductions**) will be excluded.

3. Source Input worksheet

3.1 About the 'Source Input' worksheet

Each row in the source input worksheet is allocated for an individual meter or supply. Once you have selected your SGU and Undertaking, work through the rest of the columns entering further details for that supply. We have provided a number of drop down lists to aid with speed and accuracy. For further information on each column/cell, please read the 'Source Input' glossary.

Quick Reference: Column Headings



Requires user input



Optional field



Calculated automatically



May not relate to your Org.

3.2 Columns A & C: SGU & Undertaking

The drop down list in column A will only appear once data have been entered into the "Part 2: Significant Group Undertakings" section of the 'Organisation' worksheet. The drop down list in column B will only appear once data have been entered into the Undertakings & Exemptions section of the information sheet and an SGU has been selected from column A.

3.3 Columns H & I: Sources & Supplies

The following sections relate to your supply sources (Gas & Electricity). We have provided lists to aid you in separating your supplies. The drop down list in column I will change depending on which 'Source Type' you select in column H.

3.4 Columns M & N: Actual & Estimated Supplies

There are two columns available to enter your supply data. The first is named 'Actual Supplies' and this is where you should enter actual supplies (i.e. not estimates). The second column is where you enter 'estimated' supplies. The 'Annual Reporting' worksheet will automatically add 10% to the estimated supplies.

3.5 Columns X – AI: Cells in Orange headed columns

Cells in Orange headed columns may not relate to your organisation as they cover Climate Change Agreements (CCAs), the EU Emissions Trading System (EU ETS), Renewable Obligation Certificates (ROCs) and Feed in Tariffs (FITS). **Please note:** If any of these cells are not applicable to your organisation, they should be left blank.

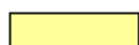
The figures entered in columns X to AI (CCAs, EU ETS and excluded supplies) will be deducted from your supplies/emissions. This can be observed by the difference in column S 'Emissions (tCO₂)' (before deductions) and column T 'CRC Emissions (tCO₂)' (after deductions). These deductions will also be applied to the Annual Reporting worksheet. **Please note:** If emissions are covered under both schemes (CCA & EU ETS) or are already excluded supplies (domestic, transport etc) do not double count the supplies entered.

4. Annual Reporting Worksheet

4.1 About the 'Annual Reporting' worksheet

The majority of the information contained in this worksheet is automatically calculated from the information you have entered in the previous two worksheets.

Cell Colours



Automatically calculated from information in previous sheets



Required to complete your annual report

There are sections at the bottom of this worksheet that you are required to complete in your annual report. These sections relate to Carbon Trust Standard (CTS) scheme (or equivalent) emissions coverage, turnover/revenue and corporate social responsibility questions.

We have also included a section for Report Comments with a character counter. You can submit a comment with your annual report of up to 2,000 characters (including spaces). Please note that the character counter will only display a figure after you have finished entering text in the cell (click out of the cell or press enter).

5. Source Input worksheet Glossary

5.2 Column A: **SGU**

The cells in this column have drop down lists. Select the relevant Significant Group Undertaking (SGU) from the list. The SGU list is populated from the information inputted in “Part 2: Significant Group Undertakings” in the ‘Organisation’ worksheet.

5.3 Column C: **Undertaking**

The cells in this column have drop down lists. Select the relevant undertaking from the list. The undertaking list is populated from the information inputted in Part 3: “Undertakings & CCA exemptions” in the ‘Organisation’ worksheet. The list of undertakings will be filtered by the SGU you selected in the adjacent cell in column A.

If you want to further break down your undertakings you can enter specific site details for each undertaking in Column E. This information is optional, however you may find it helpful to include for your evidence pack and improve the accuracy of your reporting.

5.4 Column D: **Country (within UK)**

The cells in this column have drop down lists for England, Wales, Scotland and Northern Ireland. Supplies outside of the UK should not be listed in the Annual Report Calculator.

5.5. Column E: **Site Name**

This is a free text field. Please input the site name for each meter or fuel supply.

5.6 Column F: **Site Address**

This is a free text field. Please input the address for each meter or fuel supply.

5.7 Column G: **Postcode**

This is a free text field. Please input the postcode for each meter or fuel supply.

5.8 Column H: **Source Type**

The cells in this column have drop down lists. There are three source types to choose from, Electricity, Gas and other fuels. This is the high level source type. The next cell in Column I (Supply Type) will provide more detail about the source type and help to determine whether it is included or not included.

5.9 Column I: **Supply Type**

The cells in this column have drop down lists. The drop down list that will appear in this column/cell is determined by the source type selected in Column H. For Electricity and Gas a different list of meter and profile types will appear depends on which source type you select. Once the supply type is selected you will notice that a measurement unit will automatically appear in column O and the associated emissions factor.

5.10 Column J: **Meter Number (MPAN)**

This is a free text field. Please input a meter number or Meter Point Administration Number (MPAN) in the cells of this column.

5.11 Column K: **Meter Serial or Location Identifier**

This is a free text field. Please input a meter serial number or location identifier that relates to the supply in the corresponding row.

5.12 Columns L and M: **Actual Supply & Estimated Supply**

The cells in this column are free number cells. Please input the proportion of supply that has not been estimated in column L, and the proportion that has been estimated in column M. This will ensure that the “actual” and “estimated” supplies are correctly allocated to columns B and C respectively in the Annual Reporting worksheet for each supply type.

5.13 Column O: **Measurement Unit**

The cells in this column are automatically populated. The measurement unit is derived in this cell based on the ‘Source Type’ and ‘Supply Type’ selected. Please ensure that the data inputted in Column L “Actual Supply” and Column M “Estimated Supply” corresponds with the correct measurement unit.

5.14 Column P: **Emission Factor**

The cells in this column are automatically populated. The emission factor derived from the ‘Source Type’ and ‘Supply Type’ selected. Please ensure that the data inputted in Column L “Actual Supply” and Column M “Estimated Supply” corresponds with the correct measurement unit.

5.15 Column Q: **Included/Not Included in your CRC Emissions**

The cells in this column are automatically populated and are dependent on the Source Type and Supply Type configuration. This will determine if the supply type is included or not included in CRC. Please see the table below which shows which supplies are included and which supplies are not included.

Fuel/Meter Type	Included/Not Included in your CRC emissions	Comments
Electricity		
GB 00 (HH Metered)	Included	
GB 01 (Domestic)	Not Included	Supplies for domestic purposes are excluded. Profile classes 01 (domestic unrestricted) and 02 (domestic Economy 7) Are assumed to be for domestic purposes only.
GB 02 (Domestic)	Not Included	Supplies for domestic purposes are excluded. Profile classes 01 (domestic unrestricted) and 02 (domestic Economy 7) Are assumed to be for domestic purposes only.
GB 03 (Non Domestic)	Included	
GB 04 (Non Domestic)	Included	
GB 05 (Non Domestic)	Included	
GB 06 (Non Domestic)	Included	
GB 07 (Non Domestic)	Included	
GB 08 (Non Domestic)	Included	
GB Pseudo HHM (Dynamic)	Not Included	Dynamic supplies will not be included for the remainder of Phase 1 (Compliance years 2012/13 & 2013/14).
NI Non-Domestic	Included	
NI Domestic	Not Included	
Self Supply	Included	
Passive Supply	Not Included	
Gas		
Gas Meter >73200 kWh	Included	Any process that involves heating, other than for generating electricity, is included. Therefore a process (for example) such as cooking, drying or other activity where gas is combusted to generate heat, even if heating is not the final outcome of the process, is included.
Gas Meter ≤73200 kWh	Not Included	Exclusion of domestic gas supplies and any other gas supplies with an annual quantity of 73,200kWh or less. The annual threshold of gas supplies 73,200 kWh or less may mean that a gas supply may come in or fall out each year.

Gas not used for heating	Not Included	Where gas is not used to generate heat but for instance is used as a feedstock for a chemical process it is not included in your CRC supplies.
Gas - de-minimis rule	Not Included	If your gas for heating purposes is less than 2% of your overall electricity consumption in the first year of a phase (as measured in kilowatt-hours) you do not need to report or purchase allowances for those emissions.
Other Fuels		
Aviation Spirit	Not Included	
Aviation Turbine Fuel	Not Included	
Basic Oxygen Steel (BOS) Gas	Not Included	
Blast Furnace Gas	Not Included	
Burning Oil/Kerosene/Paraffin	Not Included	
Cement Industry Coal	Not Included	
Coke Oven Gas	Not Included	
Coking Coal	Not Included	
Colliery Methane	Not Included	
Commercial/Public Sector Coal	Not Included	
Diesel	Not Included	
Fuel Oil	Not Included	
Gas Oil	Not Included	
Industrial Coal	Not Included	
Lignite	Not Included	
Liquid Petroleum Gas (LPG)	Not Included	
Naphtha	Not Included	
Other Petroleum Gas	Not Included	
Peat	Not Included	
Petrol	Not Included	
Petroleum Coke	Not Included	
Scrap Tyres	Not Included	
Solid Smokeless Fuel	Not Included	
Sour Gas	Not Included	
Waste (Other than waste oil or waste solvents)	Not Included	
Waste Oils	Not Included	
Waste Solvents	Not Included	

5.16 Column S: **Emissions (tCO₂) (before deductions)**

The cells in this column are automatically populated. This cell converts the supply into emissions (tCO₂). It does not deduct any emissions from CCA EU ETS and excluded use supplies (Columns X to AI) and it will also include emissions from Supply types that are not included in CRC.

Please note: Emissions calculated in the 'Source Input' worksheet do not include the 10% estimation uplift. This is calculated in the 'Annual Reporting' Worksheet.

5.17 Column T: **CRC Emissions (tCO₂) (after deductions)**

The cells in this column are automatically populated. This cell converts the supply into emissions (tCO₂) after deductions from:

- CCA & EU ETS coverage (Columns X to AE)
- Excluded Uses (Columns AF to AI)
- Supplies from undertakings that have CCA member exemptions. This is selected in the 'Organisation' worksheet and is also displayed in Column W: 'Undertaking is Member exempt'.

Please note: Emissions calculated in the 'Source Input' worksheet do not include the 10% estimation uplift. This is calculated in the 'Annual Reporting' Worksheet emissions.

5.18 Column W: **Undertaking is Member exempt?**

The cells in this column are automatically populated. The information is derived from the drop down boxes "Does the Undertaking have a Member CCA Exemption? (Yes/No)" adjacent to each undertaking in Part 3: 'Undertakings & CCA Exemptions' within the 'Organisation' Worksheet. The default in the 'Organisation' worksheet for each undertaking is "No". If an undertaking has a CCA member exemption, please select "Yes" from the dropdown box within the 'Organisation' worksheet. If you return to the 'Source Input' worksheet and select the relevant undertaking, you will notice that the corresponding cell in column W has changed to "Yes" and the emissions in Column T **Emissions (tCO₂) after deductions** should now be excluded.

5.19 Column X- Y: **CCA (Non-exempt) Actual Supply**

The cells in this column are free number cells. Include any Actual supply directly covered by a CCA process, where the subsidiary has ≤ 25% of emissions covered by a CCA i.e. Non-exempt. The supply in this cell should relate to corresponding 'Actual' Supply' in the row. You will notice that the measurement unit is auto-populated based on the supply type you have selected.

5.20 Column Z- AA: CCA (Non-exempt) Estimated Supply

The cells in this column are free number cells. Include any Estimated supply directly covered by a CCA process, where the subsidiary has $\leq 25\%$ of emissions covered by CCA i.e. Non-exempt. The supply in this cell should relate to the corresponding 'Estimated' supply in the row. You will notice that the measurement unit is auto-populated based on the supply type you have selected.

5.21 Column AB- AC: EUETS Actual Supply

The cells in this column are free number cells. Include any Actual supply directly covered by an EU ETS site. The supply in this cell should relate to the corresponding 'Actual' supply in the row. You will notice that the measurement unit is auto-populated based on the supply type you have selected.

5.22 Column AD- AE: EUETS Estimated Supply

The cells in this column are free number cells. Include any estimated supply directly covered by an EU ETS site. The supply in this cell should relate to the corresponding 'Estimated' supply in the row. You will notice that the measurement unit is auto-populated based on the supply type you have selected.

5.23 Column AF- AG: Excluded Use Actual Supply

The cells in this column are free number cells. Include any Actual supply covered by an excluded use. The supply in this cell should relate to the corresponding 'Actual' supply in the row. You will notice that the measurement unit is auto-populated based on the supply type you have selected.

5.24 Column AH- AI: Excluded Use Estimated Supply

The cells in this column are free number cells. Include any Estimated supply covered by an excluded use. The supply in this cell should relate to corresponding 'Actual' supply in the row. You will notice that the measurement unit is auto-populated based on the supply type you have selected

5.25 Column AJ: Renewable Generation (Yes/No)

The cells in this column have drop down lists. They are used to calculate renewables generation covered by ROCs and FITs in cell B13 and renewables generation covered by (self supply) EGCs (Electricity Generating Credits) in cell B17 of the 'Annual Reporting' worksheet.

5.26 Column AK: ROC Generation (kWh) Export

The cells in this column are optional free number cells. They are used to calculate your total ROCs supply, which is shown in cell B9 of the 'Annual Reporting' worksheet.

5.27 Column AL: ROC Generation (kWh) Self Supply

The cells in this column are optional free number cells. They are used to calculate your total ROCs supply, which is shown in cell B9 of the 'Annual Reporting' worksheet. The cells in this column and Column AJ: (Renewable Generation (Yes/No)) are also used to calculate renewables generation covered by ROCs and FITs in cell B13 of the 'Annual Reporting' worksheet.

5.28 Column AM: FITs Supply (kWh) Export

The cells in this column are optional free number cells. They are used to calculate your total FITs supply, which is shown in cell B11 of the 'Annual Reporting' worksheet.

5.29 Column AN: FITs Supply (kWh) Self Supply

The cells in this column are optional free number cells. They are used to calculate your total FITs supply, which is shown in cell B11 of the 'Annual Reporting' worksheet. The cells in this column and Column AJ: (Renewable Generation (Yes/No)) are also used to calculate renewables generation covered by ROCs and FITs in cell B15 of the 'Annual Reporting' worksheet.

5.30 Column AP: EGC Self Supply (kWh)

The cells in this column are optional free number cells. Please input the proportion of the supply (kWh) of self supplied electricity that qualifies for EGCs. This cell is used to calculate your total EGCs supply (EGC Self Supply + EGC Export) in cell B60 of the Annual Reporting Worksheet. It is also used in the calculations in cell B19 of the Annual Reporting Worksheet for Renewables Generation covered by (self supply) EGCs.

5.31 Column AQ: EGC Export (kWh)

The cells in this column are optional free number cells. Please input the proportion of the supply (kWh) of electricity you exported that qualifies for EGCs. This cell is used to calculate your total EGCs supply (EGC Self Supply + EGC Export) in cell B60 of the 'Annual Reporting' worksheet.

5.32 Column AR: Total EGC Supply (kWh)

The cells in this column are automatically populated. The figure in this cell is calculated based on the information inputted in the Columns AL & AM within the corresponding row.

This column is used to derive your total EGCs in cell B60 in the Annual Reporting Worksheet which is deducted from your total emissions to calculate your CRC Emissions. EGCs are also deducted from the relevant SGU emissions.

5.33 Column AS Notes/ comments

This is a free text field for you to enter any notes or comments relating to the supply for your reference.

5.34 Column AT Supply counterparty name (if applicable)

This is a free text field for you to enter the name of the organisation with the supply contract, for your reference.

5.35 Column AU Supplier

This is a free text field for you to enter the supplier name, for your reference.

5.36 Column AV Supplier/ account number

This is a free text field for you to enter the supplier account number, for your reference.

5.37 Column AW Your own source reference

This is a free text field for you to input your own source reference. This could be an identifier used in an asset management plan.

5.38 Column AU Meter start date (if applicable)

This is a free text field for you to enter the date the meter was installed (if relevant). This is specifically useful for new meters installed part way through a compliance year.

5.39 Column AX Meter end date (if applicable)

This is a free text field for you to enter the date a meter was removed (if relevant).

5.40 Column AY Estimation method (if applicable)

This is a free text field for you to indicate which estimation method/technique you used to calculate the supply quantity for the compliance year.

5.41 Column BA EU ETS NAP ID (if applicable)

This is a free text field for you to enter the 'National Allocation Plan' (NAP) ID for the EUETS site.

5.42 Column BB CCA reference (if applicable)

This is a free text field for you to enter the "Target Unit Identifier" (TUI) for the Climate Change Agreement (CCA).

5.43 Column BC: Franchisee/ Franchisor

This is a free text field for you to enter any information relating to franchise arrangements.