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Date: 29 October 2015

Dear Stakeholder,

Open letter on proposed changes to the process for presenting GoOs to Ofgem after the removal of CCL exemption for renewables from 1 August 2015

The summer budget announcement on 8 July 2015¹ and related Parliamentary process mean that Ofgem cannot issue Levy Exemption Certificates (LECs) for any electricity generated on or after 1 August 2015. The Finance Bill 2015-16² amends the definition of renewable source electricity meaning that electricity generated on or after 1 August 2015 cannot be considered renewable source electricity for the purposes of the Climate Change Levy (CCL) exemption for renewables.

In the past, GB electricity supply licensees have presented LECs alongside guarantees of origin (GoOs) as evidence of GB supply of overseas electricity under a number of GB renewable schemes: Fuel Mix Disclosure (FMD), Feed-in Tariff (FIT), the Green Tariff conditions of the electricity supply licence³, and Contracts for Difference (CFD).

In light of the absence of LECs for output from 1 August 2015, we are now consulting on proposed changes to the process for presenting GoOs to Ofgem.

Why are we consulting?

The legislative change to CCL impacts Ofgem's administration of FMD, FIT and green tariff conditions and our ability to advise the Low Carbon Contracts Company on CFD. The legislative requirements for FMD⁴, FIT⁵ and CFD⁶, and the relevant standard licence conditions have not changed, however the current administration processes rely on LECs being presented alongside GoOs. As LECs cannot be issued for generation after 1 August 2015, new processes are required where LECs have previously been used.

¹ <https://www.gov.uk/government/publications/summer-budget-2015>

² <http://services.parliament.uk/bills/2015-16/finance/documents.html>

³ SLC 21D

⁴ <http://www.legislation.gov.uk/ukxi/2005/391/contents/made>

⁵ <http://www.legislation.gov.uk/ukxi/2012/2782/introduction/made>

⁶ <http://www.legislation.gov.uk/ukxi/2014/2014/contents/made> amended by <http://www.legislation.gov.uk/ukxi/2015/721/contents/made>

Since the summer budget⁷ announcement we have been considering a number of different options for how we administer FMD and FITs for generation post 1 August 2015. When considering the possible options, we were keen to build on the work we did last year⁸ to streamline the GoO recognition process for FMD.

The proposed process seeks to avoid doubt over the accuracy, reliability and veracity of GoO cancellation statement evidence presented to Ofgem. The process must continue to give us the necessary assurances as to the accuracy, reliability and veracity of any GoOs presented, and also as to the evidence of supply in Great Britain of the electricity the GoOs refer to.

Process for disclosure period April 2015 – July 2015

LECs have been issued for the disclosure period April 2015 – July 2015. Therefore the processes used in 2014/15 are still valid for these months^{9 10}. As the legislative requirements for FMD have not changed, the deadline for EU GoO requests for these periods remains midday (12 noon) 1 July 2016.

Proposed process for disclosure periods from August 2015 onwards

For these disclosure periods, we considered that it was important for any new process to provide assurance to Ofgem that GB electricity suppliers are carrying out the necessary activities to comply with the relevant legislative requirements. The proposed process should ensure accuracy and be efficient. Therefore the process we are proposing requires GB electricity suppliers to provide an independent audit report alongside their GoO requests.

Suppliers will submit their GoO request and a declaration to Ofgem as usual. The audit report must then be sent by the auditor to Ofgem, on behalf of the supplier, with the relevant Excel spreadsheet of all GoOs presented using the template provided by Ofgem. Both submissions should be made to Ofgem's CCLandREGO@ofgem.gov.uk inbox by midday (12 noon) on 1 July 2016.

The new process retains elements of the process used last year, such as the standardised spreadsheet template. We have also sought to optimise the process by aligning the requirements for FMD and FIT levelisation, meaning suppliers only have to make a single submission.

Ofgem has powers to request information across a number of standard licence conditions (SLC)¹¹ and statutory provisions. Electricity supply SLC 5¹² generally allows us to request information that we may reasonably require or that we consider may be necessary to enable

⁷ <https://www.gov.uk/government/publications/summer-budget-2015>

⁸ <https://www.ofgem.gov.uk/publications-and-updates/guidance-organisations-requesting-recognition-eu-guarantees-origin-goos-use-gb-fuel-mix-disclosure-fmd>

⁹ <https://www.ofgem.gov.uk/publications-and-updates/guidance-organisations-requesting-recognition-eu-guarantees-origin-goos-use-gb-fuel-mix-disclosure-fmd>

¹⁰ <https://www.ofgem.gov.uk/publications-and-updates/feed-tariffs-scheme-guidance-licensed-electricity-suppliers-version-7-0>

¹¹ <https://www.ofgem.gov.uk/licences-codes-and-standards/licences/licence-conditions>

¹² <https://epr.ofgem.gov.uk/Content/Documents/Electricity%20Supply%20Standard%20Licence%20Conditions%20Consolidated%20-%20Current%20Version.pdf>

us to perform any functions given or transferred to us by or under any legislation. The licensee must provide that information when requested by us and in the format we require. Our proposed process of suppliers providing independent assurance accords with the approach already been taken on FIT¹³ and WHD¹⁴ schemes.

Suppliers should note that the audit report may also be shared with the Low Carbon Contracts Company (LCCC) to enable their determinations of Green Excluded Electricity (GEE) under CFD, as Ofgem advises the LCCC in this determination.

Stakeholder engagement

We will hold a series of workshops and webinars on the proposed process with stakeholders in November and December 2015. Further details of these will be made available to stakeholders in due course.

If you have any further questions please refer initially to our updated FAQ¹⁵.

Views invited

We recognise this is a change to how stakeholders have presented evidence to Ofgem under FMD and the FIT scheme in the past. We would therefore welcome your views and suggestions on the proposed process by 8 January 2016.

There are no legislative or policy changes involved in the proposed process, only changes to how we receive information. The consultation period has been set for ten weeks to avoid the consultation ending over the Christmas period.

Please email your responses to CCLandREGO@ofgem.gov.uk with "GoO Consultation" and your organisation name in the subject of the email.

Yours faithfully,
CCL and REGO Team

¹³ <https://www.ofgem.gov.uk/publications-and-updates/feed-tariffs-scheme-guidance-licensed-electricity-suppliers-version-7-0>

¹⁴ <https://www.ofgem.gov.uk/ofgem-publications/94324/whdsupplierguidancesy5-pdf>

¹⁵ <https://www.ofgem.gov.uk/publications-and-updates/climate-change-levy-exemption-removed-faqs>

Appendix 1 – Draft process guidance

Guidance for Organisations on presenting Guarantees of Origin (GoOs) for use in GB Fuel Mix Disclosure (FMD) and Feed-in Tariff (FIT) annual levelisation

October 2015

This guidance note details how suppliers should present information to Ofgem when presenting Guarantees of Origin (GoOs) for use in GB Fuel Mix Disclosure (FMD) and Feed-in Tariff (FIT) annual levelisation. It will also provide the basis upon which we will advise the Low Carbon Contracts Company (LCCC) in their determinations of Green Excluded Electricity (GEE) under Contracts for Difference (CFD).

This document is for guidance only. It is not intended to provide comprehensive legal advice on how the legislation should be interpreted. At all times, the onus is on the particular generator, agent or supplier to ensure they are aware of the requirements of the legislation and licence conditions.

Ofgem E-Serve administers the EU GoOs recognition process for FMD.

You can contact us using the details below.

Email address: CCLandREGO@ofgem.gov.uk

Phone Number: 0207 901 7310 (Option 3)

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1. Introduction

Purpose of document

- 1.1. This guidance note describes the process to be used by GB electricity suppliers when presenting Guarantees of Origin (GoOs) to Ofgem for use in GB Fuel Mix Disclosure (FMD) and/or Feed-in Tariff (FIT) annual levelisation.

Legislation

- 1.2. You should also read this document alongside chapters 7 and 8 of our main guidance document: Renewable Energy Guarantees of Origin (REGOs): Guidance for generators, agents and suppliers¹⁶, which contains more details on the applicable legislation in this area, and Ofgem's statutory role in recognising EU GoOs for GB FMD.
- 1.3. GB electricity suppliers must comply with The Electricity (Guarantees of Origin of Electricity Produced from Renewable Energy Sources) Regulations 2003 amended by The Electricity (Guarantees of Origin of Electricity Produced from Renewable Energy Sources) (Amendment) Regulations 2010¹⁷.
- 1.4. GB electricity suppliers must comply with the requirement of Electricity Supply Standard Licence Condition (SLC) 21.12 for FMD purposes.
- 1.5. SLC 21.12¹⁸ states:
- “The licensee may only rely on a guarantee of origin issued outside Great Britain or on a generator declaration from a generator outside Great Britain where:
- (a) it holds evidence of that the electricity referred to in the guarantee of origin or generator declaration has been supplied in Great Britain and
 - (b) the guarantee of origin or generator declaration has not been used outside Great Britain as evidence of fuel mix.”
- 1.6. If it was subsequently found that the supplier had in fact been non-compliant with SLC 21.12, Ofgem may take enforcement action.
- 1.7. The relevant legislation for FIT is the Feed-in Tariffs Order 2012¹⁹.

¹⁶ <https://www.ofgem.gov.uk/ofgem-publications/58836/rego-guidance-generators-agents-and-suppliers-june-2011-pdf>

¹⁷ <http://www.legislation.gov.uk/uksi/2010/2715/contents/made>

¹⁸ <https://www.ofgem.gov.uk/licences-codes-and-standards/licences/licence-conditions>

¹⁹ <http://www.legislation.gov.uk/uksi/2012/2782/contents/made>

1.8. Recognised EU GoOs could also be used to identify green electricity which may be excluded from supply volumes in the Contracts for Difference (CFD) scheme. The Low Carbon Contracts Company (LCCC) manages CFDs on behalf of the Secretary of State for Energy and Climate Change, and is responsible for determining whether given quantities of electricity are green excluded electricity. Ofgem may assist LCCC in this determination by sharing information relating to which EU GoOs meet the additional CFD criteria. The data validation provided by Ofgem is based on the data submitted and recognised for FMD. For more details on LCCC, see <https://lowcarboncontracts.uk/>

Process Overview

1.9. GB electricity suppliers must have their GoO requests validated by an auditor that is independent of the company management. It is the responsibility of the auditor to provide an assurance rating and complete a written report.

1.10. The objective of the validation is to demonstrate that GB electricity suppliers are carrying out the necessary activities to comply with the relevant legislative requirements. The validation should give assurance as to the accuracy, reliability and veracity of GoO cancellation statement evidence presented to Ofgem as well as the evidence of supply in Great Britain of the electricity the GoOs refer to.

1.11. Suppliers will submit their GoO request and a declaration to Ofgem as usual. The audit report must then be sent by the auditor to Ofgem, on behalf of the supplier, with the relevant Excel spreadsheet of all GoOs presented using the template provided by Ofgem. Both submissions should be made to Ofgem's CCLandREGO@ofgem.gov.uk inbox by midday (12 noon) on 1 July 2016.

1.12. The onus is on the supplier to make sure they comply with the relevant legislation. The audit report gives Ofgem assurance that the supplier is carrying out the necessary activities and has suitably robust processes in place to comply with the legislative requirements.

1.13. The GB electricity supplier must hold the evidence referred to in the audit report for six years.

2. Audit report

2.1. GB electricity suppliers must have their GoO requests validated by an auditor that is independent of the company management. For example, this could be an internal audit function capable of acting independently of the GB electricity supplier. A company should be competent in performing such functions. It is our understanding that under the FIT²⁰

²⁰ <https://www.ofgem.gov.uk/publications-and-updates/feed-tariffs-scheme-guidance-licensed-electricity-suppliers-version-7-0>

and WHD²¹ schemes this could be a company that holds Consultative Committee of Accountancy Bodies (CCAB) qualifications.

- 2.2. The GB electricity supplier is responsible for appointing an auditor and agreeing an appropriate scope of work with them. Suppliers need to engage fully with their auditors and have a robust process in place to arrive at a coherent audit report.
- 2.3. It is the responsibility of the auditor to provide an assurance rating and write a report. The audit report must then be sent by the auditor to Ofgem, on behalf of the supplier, with the relevant Excel spreadsheet of all GoOs presented using Ofgem's template.
- 2.4. The report must be sent by the auditor to Ofgem, on behalf of the GB electricity supplier, with the relevant supporting evidence.
- 2.5. The supplier must also send Ofgem an email with an official GoO request containing the Pro-Forma GoO Summary Table from the GoO template and the declaration in **2.19**. Ofgem will check the supplier email and auditor report overall figures are consistent.
- 2.6. Ofgem reserves the right to request further evidence relating to the GoO request and auditor's report as per Electricity Supply SLC 5²².
- 2.7. The audit report should follow the structure below and each section should be specifically addressed, even where not applicable:

Audit report title

Section 1: Auditor's details and qualifications

Section 2: Scope of work and methodology

Section 3: Assurance rating

Section 4: GoO Summary

Section 5: Fraud or error prevention measures

Section 6: GoO Spreadsheet

- 2.8. The annual disclosure period is 1 April – 31 March²³. The official GoO request and annual audit report for that disclosure period should be submitted to Ofgem's CCLandREGO@ofgem.gov.uk inbox by **midday (12 noon) on 1 July**. We prefer annual

²¹ <https://www.ofgem.gov.uk/ofgem-publications/94324/whdsupplierguidancesy5-pdf>

²²

<https://epr.ofgem.gov.uk/Content/Documents/Electricity%20Supply%20Standard%20Licence%20Conditions%20Consolidated%20-%20Current%20Version.pdf>

²³ Please note EU GoOs for the disclosure period 1 April 2015 – 31 July 2015 will be matched with redeemed EU LECs as per the process used in FMD 2014/15. The Audit report for 2015/16 should cover the disclosure period 1 August 2015 – 31 March 2016.

reports but understand some suppliers may want to have several reports submitted on their behalf during the year i.e. quarterly.

2.9. It is good practice to send the audit report in as far in advance of the deadline as possible to ensure the statutory deadlines are met.

2.10. The output of the audit, i.e. the audit report, will be used by Ofgem to determine whether there is adequate assurance for:

- a. The EU GoOs to be recognised
- b. The EU GoOs to be used by suppliers in FMD
- c. The EU GoOs and Non – EU GoOs to be validated for FIT annual levelisation purposes

Audit report title

2.11. The title should state for which supplier the GoOs are being presented on behalf of e.g. Audit report for GoOs for Supplier X.

Audit report section 1: Auditor's details

2.12. This section should give the details of who has performed the audit, including standards to which the agreed upon procedures were performed to.

2.13. If internal auditors are preparing the report they should also include a statement of independence from the operational section of their organisation (e.g. that they complied with the International Standards for the Professional Practice of Internal Auditing).

Audit report section 2: Scope of work and methodology

2.14. This section should include a review of the suppliers systems and controls and give an overview of how likely they are to produce information which is accurate and reliable.

2.15. Ofgem do not expect the auditor to check every line of the GoO spreadsheet but require the auditor to select an appropriate sample size which we would expect to cover the full range of countries, technologies and an appropriate distribution of output periods.

2.16. We suggest a sample which checks the minimum amount of lines generated by either 5% of the total number of lines of the request or 5% of the total volume of GoOs.

2.17. The auditor should describe what methodologies were used to select sample sizes and what standards these methodologies conform to.

2.18. The auditor should verify the appropriate declaration in **2.19** has been signed by a director of the GB electricity supplier.

2.19. “Information declaration”

I confirm that:

any information and/or calculations submitted to the Authority, on behalf of the supplier, is or will be complete and accurate, and

[Supplier X] has acceptable proof of supply for all GoOs presented for FMD, CFD and FIT, and

I will not knowingly or recklessly submit information which is false and I am aware that doing so could result in a criminal prosecution.

Name

Title e.g. Director of...

Contact Details and Supplier Details (Supplier X, Address etc)

Audit report section 3: Assurance rating

2.20. The auditors should give their assurance rating for the GoO request. The auditors should select one of the following four categories.

Ofgem E-Serve Audit Assurance Categories for GoOs		
Assurance Rating	General Description	Audit Summary Comments (Please note these comments are purely examples for illustrative purposes, additional comments can of course be added to this list by Auditors)
Unsatisfactory	Audit found major issues of non-compliance.	<ul style="list-style-type: none"> • Audit found minimal or no GoO cancellation statements to cover volumes of GoO request • Audit found minimal or no evidence of proof of supply to cover volumes of GoO request • Significant information requested by the auditor has not been provided • Suspected fraud detected
Weak	Audit found moderate issues of non-compliance.	<ul style="list-style-type: none"> • Audit found inaccurate and inconsistent reporting of GoO volumes arising from GoO cancellation statements • Audit found some evidence of proof of supply to cover volumes of GoO request but significant proportion not covered
Satisfactory	Audit found minor issues or has recommended best practice.	<ul style="list-style-type: none"> • Audit found only minor inaccuracies or omissions in GoO cancellation statement volumes • Audit found only minor inaccuracies or omissions in proof of supply evidence
Good	No issues found during audit.	<ul style="list-style-type: none"> • Evidence has been verified through several sources and is consistent across those several sources

2.21. Ofgem reserves the right to do checks on all audit reports submitted. “Good” and “Satisfactory” reports may be spot-checked to determine if the GoOs presented are eligible. GB electricity suppliers that have audit reports with an assurance of weak or unsatisfactory will not be able to use their GoOs in the GB schemes.

Audit report section 4: GoO Summary

2.22. This section should contain a summary table that splits out the overall GoO request according to some essential criteria described below.

2.23. The Pro-Forma GoO Summary Table from the GoO template should be included here. An example of how this table could look is below with some illustrative figures.

Pro-Forma GoO Summary Table		
Total GoOs presented to Ofgem	2,200	
Non - EU GoOs submitted and eligible for FIT only	500	
EU GoOs submitted	1,700	
<i>of which</i>		
EU GoOs submitted and eligible for FMD only		0
EU GoOs submitted and eligible for FMD and CFD		1,000
EU GoOs submitted and eligible for FMD and FIT		1,700

2.24. The auditor then needs to create two subsections on (a) Accuracy, Reliability and Veracity [ARV] and (b) Proof of supply.

(a) Accuracy, Reliability and Veracity [ARV]. Historically organisations have presented GoO cancellation statements to Ofgem. In order for us to be satisfied of the ARV of the GoO cancellation statements we require the auditor to check the contractual path of the GoOs from the point of cancellation through to purchase by the GB electricity supplier. This may involve, but is not limited to, redacted invoices or email declarations of GoO volumes sold between parties.

2.25. The auditor must verify that a sample of the GoOs presented have all information mentioned in **Appendix 1** which details the requirements for GoO certificates in the regulations. We suggest this sample covers 5% of the total lines on the GoO spreadsheet and represents all technologies and countries. The sample should also cover at least 5% of the total volume of GoOs presented. This sampling suggestion will be discussed in more detail in the supplier workshops.

2.26. **(b) Proof of supply.** Suppliers are required to hold evidence that the electricity referred to in the GoOs presented has been supplied in Great Britain. To ensure this, arrangements will need to be made for an equivalent volume of electricity to be imported across the

interconnectors into GB. The number of GoOs presented for a given month of output (the information contained in the certificate itself), should be matched by equivalent or greater import volumes into GB of electricity in the same month as generation.

- 2.27. We recognise that different market structures and potential trading arrangements apply across the different markets linking overseas generators and GB. We also recognise that these are currently changing across Europe, especially in the context of the developing Internal Energy Market²⁴. As such, we are not currently able to comprehensively list all the specific types of documentary evidence that are or will be acceptable as evidence of GB consumption of overseas renewable electricity. However, evidence of a clear contractual chain linking the overseas generator with a GB supplier will be required in any case. Participants may use explicit auctions to access interconnector capacity to ensure an equivalent volume of electricity is imported to GB²⁵.
- 2.28. Evidence should be held that the electricity delivered into the GB market has been entered into the settlement system under the terms of the GB Balancing and Settlement Code.
- 2.29. The auditor must check that specific evidence exists to demonstrate proof of supply from overseas to GB. Contracts that show intent to supply are not specific enough. Contracts and invoices that evidence specific transactions after the fact are examples of acceptable evidence.
- 2.30. The contractual chain should provide details of the specific electricity transactions made and should include clear evidence of sufficient quantities of electricity having been traded from the point of generation to GB.
- 2.31. The auditor must check the supplier holds proof of supply evidence. This could include having enough interconnector capacity booking and nomination (from the continent to GB) to cover the amount of electricity traded and presented in the GoO request, in the forms of invoices with interconnector companies, transport volume notices and any other documents that may demonstrate this. We are specifically interested in the last two parties in this chain that trade from the continent to GB and what evidence is presented.

²⁴ http://ec.europa.eu/energy/gas_electricity/internal_market_en.htm

²⁵ Participants are reminded of the need to take steps to ensure compliance with applicable legislation. This legislation includes but is not limited to Regulation (EU) No 543/2013 of 14 June 2013 on submission and publication of data in electricity markets and amending Annex I to Regulation (EC) No 714/2009 of the European Parliament and of the Council Text with EEA relevance, and Regulation (EU) No 1227/2011 of the European Parliament and of the Council of 25 October 2011 on wholesale energy market integrity and transparency (REMIT).

Audit report section 5: Fraud or error prevention measures.

- 2.32. The auditor should confirm in this section of the report that fraud prevention measures have been considered by the GB electricity supplier and summarise what they do to prevent fraud.
- 2.33. The auditor should check the supplier has suitably robust controls in place to reduce or prevent errors in their processes.

Audit report section 6: GoO Spreadsheet

Template

- 2.34. The proposed process requires a template GoO Excel spreadsheet to be emailed by the auditor alongside the audit report. These templates will be emailed to the relevant stakeholders, and uploaded to our website. Please contact CCLandREGO@ofgem.gov.uk if you have any questions.

Completing the spreadsheet

- 2.35. The “Front Page” tab of the template GoO Excel spreadsheet provides instructions for suppliers on how to complete the spreadsheet.
- 2.36. The GB electricity supplier must fill in the GoO spreadsheet with all GoO information for the GoOs presented to Ofgem in columns A-S of the “Supplier INPUT DATA” tab.
- 2.37. The supplier should then also fill in columns T, U and AA.
- 2.38. Columns V – Y contain automatic formulae which indicate which section of the pro-forma summary table the supplier should put the GoO figure in.
- 2.39. Once the supplier has finished their data entry they should use the filters and total the columns for each section of GoOs and fill in the pro-forma summary table on the “Front Page” tab.
- 2.40. The auditor must select which lines to sample on this spreadsheet and indicate in column Z which lines have been checked by them by stating ‘sufficient’ or ‘not sufficient’ for the checked lines and not checked where a line has not been looked at.
- 2.41. The GB electricity supplier should hold the GoO cancellation statement evidence and this should be checked by the auditor. For ease of checking the excel files of the GoO cancellations statements should be named using the unique transaction number on the statement. This number has to be exactly the same as the value entered into the column

“Cancellation Statement Transaction Number” on the Tab “Supplier INPUT DATA”. This allows verification of which cancellations statements refer to which lines on the GoO spreadsheet.

3. Ofgem validation

- 3.1. Once the audit report is submitted to Ofgem, we will check we have an official request email from the relevant GB electricity supplier and that the figures are consistent between the request and the audit report.
- 3.2. We will confirm to the GB electricity supplier we have received the request and audit report.
- 3.3. We will then review the audit reports and determine which EU GoOs will be recognised for use in FMD. This figure will then be emailed back to the GB electricity supplier.
- 3.4. The Department of Energy and Climate Change (DECC) and the Ofgem FIT team will then be told the recognised EU GoOs for FMD figure for both FMD and FIT annual levelisation purposes.
- 3.5. LCCC will be told which recognised EU GoOs are potentially eligible for CFD. LCCC may take that information into account when making its original or subsequent determination in respect of whether quantities of electricity qualifies as green excluded electricity for the purposes of CFD.
- 3.6. We will forward on the audit report and official request email to the Ofgem FIT team to allow them to validate whether the Non – EU GoOs are eligible for FIT annual levelisation.
- 3.7. The Ofgem FIT team will then communicate with the FIT licensee as per the timeframes in the FIT guidance²⁶.

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https://www.ofgem.gov.uk/sites/default/files/docs/2015/03/fits_guidance_for_licensed_electricity_suppliers_v7.0.pdf

Appendix 1 – GoO certificate requirements

The following information must be contained in a GoO certificate:

- 1.1 The generating station name
- 1.2 The commissioning date of the generating
- 1.3 The capacity of the generating station
- 1.4 The country of generation
- 1.5 Details about the investment support that the generating station and unit of energy has received
- 1.6 Whether the GoO is for electricity or heating/cooling
- 1.7 The energy source from which the electricity or heating/cooling was generated
- 1.8 The period of generation
- 1.9 The start and end GoO certificate number
- 1.10 The total number of GoOs in the certificate range
- 1.11 The date, country of issue and unique identification number of the generating station
- 1.12 The status of the GoOs i.e. if cancelled in country of origin.

Source: Renewable Energy Guarantees of Origin Guidance for generators, agents and suppliers²⁷

²⁷ <https://www.ofgem.gov.uk/publications-and-updates/renewable-energy-guarantees-origin-guidance-generators-agents-and-suppliers>