

GUIDELINES AND CONDITIONS

- 1 Directive 2003/87/EC (the "ETS Directive") requires operators of installations and aircraft operators which are included in the Union Emission Trading Scheme (the EU ETS) to hold a valid GHG emission permit and/or monitoring plan issued by the relevant Competent Authority and to monitor and report their emissions, and have the reports verified in accordance with Article 15 of the EU ETS Directive and the Regulation pursuant to that Article.

The Directive can be downloaded from:

<https://eur-lex.europa.eu/eli/dir/2003/87/2021-01-01>

- 2 The Monitoring and Reporting Regulation (Commission Regulation (EU) No 2018/2066, as amended, hereinafter the "MRR"), defines further requirements for monitoring and reporting. The MRR can be downloaded from:

https://eur-lex.europa.eu/eli/reg_impl/2018/2066/2021-01-01

- 3 This file constitutes a tool developed by the Commission services for the purpose of harmonising the approach for preparing a risk assessment in accordance with Article 59(2) point (a) and Article 12(1) point (b) of the MRR. Using this tool for submitting the result of the risk assessment is **OPTIONAL**. Alternative approaches may be used, where considered more useful.

This is the final version of the optional tool for the operator's risk assessment in accordance with Article 59(2) point (a) and Article 12(1) point (b) of the MRR, updated for phase 4 of the EU ETS, dated 12 January 2022.

- 4 All Commission guidance documents on the Monitoring and Reporting Regulation can be found at:

https://ec.europa.eu/clima/eu-action/eu-emissions-trading-system-eu-ets/monitoring-reporting-and-verification-eu-ets-emissions_en

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EU Websites:

EU-Legislation: <http://eur-lex.europa.eu/en/index.htm>

EU ETS general: https://ec.europa.eu/clima/eu-action/eu-emissions-trading-system-eu-ets_en

Monitoring and Reporting in the EU ETS:

https://ec.europa.eu/clima/eu-action/eu-emissions-trading-system-eu-ets/monitoring-reporting-and-verification-eu-ets-emissions_en

Other Websites:

<to be provided by Member State>

Helpdesk:

<to be provided by Member State, if relevant>

- 6 **How to use this file:**

In order to protect formulae against unintended modifications, which usually lead to wrong and misleading results, it is of utmost importance NOT TO USE the CUT & PASTE function. If you want to move data, first COPY and PASTE them, and thereafter delete the unwanted data in the old (wrong) place.

Colour codes and fonts:

Black bold text:

Smaller italic text:



This is text provided by the Commission template. It should be kept as it is.

This text gives further explanations. Member States may add further explanations in MS specific versions of the template.

Light yellow fields indicate that an input is optional.

Green fields show automatically calculated results. Red text indicates error messages (missing data etc.).

Shaded fields indicate that an input in another field makes the input here not relevant.

Grey shaded areas should be filled by Member States before publishing a customised version of the template.

Light grey areas are dedicated for navigation and hyperlinks.

- 7 This template has been locked against data entry except for yellow fields. However, for transparency reasons, no password has been set. This allows for complete viewing of all formulae. When using this file for data entry, it is recommended to keep the protection in force. The sheets should only be unprotected for checking the validity of formulae. It is recommended to do this in a separate file.
- 8 Data fields have not been optimized for specific numerical and other formats. However, sheet protection has been limited so as to allow you to use your own formats. In particular, you may decide about the number of decimal places displayed. The number of places is in principle independent from the precision of the calculation. In principle the option "Precision as displayed" of MS Excel should be deactivated. For more details, consult MS Excel's "Help" function on this topic.

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DISCLAIMER: All formulae have been developed carefully and thoroughly. However, mistakes cannot be fully excluded.

As described above, full transparency for checking the validity of calculations is ensured. Neither the authors of this file nor the European Commission can be held liable for eventual damages resulting from wrong or misleading results of the provided calculations.

It is the full responsibility of the user of this file (i.e. the operator of an EU ETS installation) to ensure that correct data is reported to the competent authority.

- 10 **Member State-specific guidance is listed here:**



Parameters for the Risk Assessment

In this sheet the parameters for the risk assessment are specified. The risk assessment itself can then be carried out in the sheet "RiskTable".

a) Average annual emissions

Please enter here the average annual emissions of the installation or aircraft operator.

91,500 t CO₂e

b) Impact levels

Please enter here for each impact level the share of annual emissions. If no values are entered under i. the automatically displayed default values under ii. will be used.

	1	2	3	4	5
i. Share of a):	0.05%	0.50%	1.00%	5.00%	20.00%
ii. Value used:	0.05%	0.50%	1.00%	5.00%	20.00%

c) Probability levels

Please enter here the thresholds for the probability levels. You can select between:

- Occurences per year, e.g. happens up to 10 times per year, OR
- Probability of occurence, e.g. there is a 10% chance this incident will occur in a year.

i. "Occurences per year" or "Probability of occurence"?

Probability

Please select here either "Occurences per year" or "Probability of occurence". Depending on your selection conditional formatting will be triggered. If no entries are made here under i. or if entries under ii. or iii. are not consistent with i. default values under iv. will be used.

	1	2	3	4	5
ii. Occurences:					
iii. Probability:	1.00%	2.00%	10.00%	10.00%	10.00%
iv. Value used:	1.00%	2.00%	10.00%	10.00%	10.00%

d) Thresholds for low/medium/high risk

Please enter here thresholds for identifying low/medium/high risks as the share of the total annual emissions.

Corresponding colour codes will apply to each cell in the risk matrix under e) below.

- Green: Every risk below this threshold is considered to be low and no immediate action is required.
- Yellow: Every risk below the high risk threshold but above the low risk threshold is considered to medium and action may be required or recommended.
- Red: Every risk above this threshold is considered to be high with a potential direct consequence of non-conformities or misstatements.

	Share of a)	Threshold
i. Threshold for low risk (green colour coding)	0.01%	9.15 t CO ₂ e
ii. Threshold for high risk (red colour coding)	0.15%	137.25 t CO ₂ e

e) Risk matrix

Values for each level of probability and impact will be taken from entries under b) and c) above.

The result for the risk in each cell of the matrix will be "Risk = Probability x Impact".

Depending on entries under d) above colour coding will indicate the severity of each risk.

Probability	Impact	1	2	3	4	5
		45.8	457.5	915.0	4,575.0	18,300.0
1	1.00%	0.5	4.6	9.2	45.8	183.0
2	2.00%	0.9	9.2	18.3	91.5	366.0
3	10.00%	4.6	45.8	91.5	457.5	1,830.0
4	10.00%	4.6	45.8	91.5	457.5	1,830.0
5	10.00%	4.6	45.8	91.5	457.5	1,830.0

Process/Activity	Incident	Type of risk	Inherent Risk			Inherent Risk + Control Risk			
			P	I	Risk	Control Measure(s)	P	I	Risk
	sluik debietmeter	actiefailuut verlaten of onaanpak	3	4	457,5 HIGH	maandelijkse activiteit benutten op basis van het specifiek verbruik van de afgelepen (12 maanden of maandelijkse activiteit benutten op basis van de totale perfectieerde hoeveelheden voor de installatie (1044 - 1048) en vermindert met het verbruik gemeten voor installatie 1048. De procedure voor vervangen van ontbrekende schakelgegevens (AMT10-05-10 en AMT10-05-12)	2	1	0,9 LOW
Aanpak (F1) M11 debietmeter F0512 (CP) M12 debietmeter F0114 (NB) M17 debietmeter F0121A (BUB brander 1) M19 debietmeter F0121B (BUB brander 2)	sluikte werking debietmeter	actiefailuut verlaten of onaanpak	3	4	457,5 HIGH	periodiek onderhoud en kalibratie uitvoeren. Zie procedure bij periodieke kalibratie (AMT10-05-05)	1	2	4,6 LOW
	geen tijdrijke kalibratie uitgevoerd	actiefailuut onaanpak (verkeerde rubriek, afw. ...)	1	3	9,2 MED	Periodieke opvolging van de tijd te kalibreren installaties. Zie procedure bij periodieke kalibratie (AMT10-05-05)	1	2	4,6 LOW
	aflezing debietmeting verkeerd of verkeerde aflezing van het display	actiefailuut verlaten	1	4	45,8 MED	automatische aflezing van de data in een bestanden (FS) geschieden gebruiken, vermindert op de vastgestelde frequentie en vergelijkt met de standaardwaarden (zie AMT10-05-36)	2	1	0,9 LOW
	debetmeting niet geschikt voor de operationele werkingstoestand/condities of niet juist gemiddeld	actiefailuut verlaten	3	4	457,5 HIGH	selectie van debietmeter in functie van gebruikstoestand/gebruikstoestand (temperatuur, temperatuur, etc) conform de specificaties van de fabrikant.	3	1	4,6 LOW
	elektronisch volume herleidingscircuit werkt niet correct	actiefailuut verlaten	3	4	457,5 HIGH	periodieke controle en kalibratie (zie procedure AMT10-05-05) maandelijkse controle van de specifieke verbruiken en vergelijkt met de standaardwaarden (zie AMT10-05-10)	1	2	4,6 LOW
Petroleum coles (F2) M15 weegbrug H001 (M17 weegbrug Emsgrout)	weegbrug defect	actiefailuut verlaten of onaanpak	3	4	457,5 HIGH	weeging uitvoeren op weegbrug derde firma gespecificeerd gebruiken, vermindert op de vastgestelde frequentie of weergave met de standaardwaarden (zie AMT10-05-12) weeging met de standaardwaarden (zie AMT10-05-12)	3	1	4,6 LOW
	weegciliek of weegciliek verlaten	actiefailuut verlaten of onaanpak	3	4	457,5 HIGH	Backup data en software programma weeging elektronische weegciliek, gespecificeerd leverancier gebruiken	3	1	4,6 LOW
	weegbrug defect	actiefailuut verlaten of onaanpak	3	2	45,8 MED	weeging uitvoeren op weegbrug derde firma (zie AMT10-05-12)	3	1	4,6 LOW
Ammoniac (F4) M15 weegbrug H001	weegciliek of weegciliek verlaten	actiefailuut verlaten of onaanpak	3	2	45,8 MED	Backup data en software programma weeging elektronische weegciliek, gespecificeerd leverancier gebruiken	3	1	4,6 LOW
	weegbrug defect	actiefailuut verlaten of onaanpak	3	4	457,5 HIGH	weeging uitvoeren op weegbrug derde firma (zie AMT10-05-12) weeging DEC, elektronische weegciliek, gespecificeerd leverancier gebruiken	3	1	4,6 LOW
Filtrocoek (F5) M15 weegbrug DEC	weegciliek of weegciliek verlaten	actiefailuut verlaten of onaanpak	3	4	457,5 HIGH	Backup data en software programma weeging elektronische weegciliek, gespecificeerd leverancier gebruiken	3	1	4,6 LOW
	weegbrug defect	actiefailuut verlaten of onaanpak	3	2	45,8 MED	weeging uitvoeren op weegbrug derde firma gespecificeerd gebruiken, vermindert op de vastgestelde frequentie of weergave met de standaardwaarden (zie AMT10-05-12)	3	1	4,6 LOW
Toluene (F6) M15 weegbrug H001	weegciliek of weegciliek verlaten	actiefailuut verlaten of onaanpak	3	2	45,8 MED	Backup data en software programma weeging elektronische weegciliek, gespecificeerd leverancier gebruiken	3	1	4,6 LOW
	weegbrug defect	actiefailuut verlaten of onaanpak	3	2	45,8 MED	weeging uitvoeren op weegbrug derde firma gespecificeerd gebruiken, vermindert op de vastgestelde frequentie of weergave met de standaardwaarden (zie AMT10-05-12)	3	1	4,6 LOW
Petroleum coles (F3) M11 revolu meter sbs B033 - L1119A	revolu meter defect	actiefailuut verlaten of onaanpak	2	2	9,2 MED	(zie Inhoud als is 500 ton petroleum coles) maximale opslagruimte in de al	1	2	4,6 LOW
	sluikte werking revolu meter	actiefailuut verlaten of onaanpak	2	2	9,2 MED	(zie Inhoud tank is 50 ton toluene) maximale opslagruimte in de al	2	1	0,9 LOW
Toluene (F4) M12 revolu meter tank B077 - L5101A	revolu meter defect	actiefailuut verlaten of onaanpak	2	2	9,2 MED	(zie Inhoud tank is 50 ton toluene) maximale opslagruimte in de al	2	1	0,9 LOW
	sluikte werking revolu meter	actiefailuut verlaten of onaanpak	2	2	9,2 MED	(zie Inhoud tank is 50 ton toluene) maximale opslagruimte in de al	2	1	0,9 LOW
Aanpak (F1) Emissiefactor	verkeerde emissiefactor in Fluxus EDP	emissie verlaten	1	4	45,8 MED	emissiefactor emissiefactor voor aardgas gebruiken (EFA)	2	1	0,9 LOW
	verkeerde data ingevoerd in exact berekeningstoestand	emissie verlaten	2	4	91,5 MED	maandelijkse gegevens van de specifieke verbruiken vergelijken met de standaardwaarden (zie AMT10-05-10)	2	1	0,9 LOW
Data transfer naar digitale bestanden	transferen of computer beschadigd	emissie gegevens verlaten	2	4	91,5 MED	zie backup procedure voor het maken van dagelijkse back-ups	2	1	0,9 LOW
	kalibratie, verkeerde formule	emissie verlaten	2	4	91,5 MED	interne audit uitvoeren weergaven maken met resultaten van EUR van voorgaande jaren met vergelijkbare productie	2	1	0,9 LOW
Kooldioxiden analyse massabalans (Petroleum coles (F3) Ammoniac (F4) Filtrocoek (F5))	analyse resultaten niet correct	emissie verlaten	2	4	91,5 MED	verificatie van de analyse resultaten door eigen laboranten uitvoeren interne audit uitvoeren	2	1	0,9 LOW

[illegible]