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:	This is text provided by the Commission template. It should be kept as it is.
Smaller italic text:	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:**

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.

43,000	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 identifiying 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%		4.30	t CO2e
ii. Threshold for high risk (red colour coding)	0.15%		64.50	t CO2e

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
	21.5	215.0	430.0	2,150.0	8,600.0
1 1.00%	0.2	2.2	4.3	21.5	86.0
2 2.00%	0.4	4.3	8.6	43.0	172.0
3 10.00%	2.2	21.5	43.0	215.0	860.0
4 10.00%	2.2	21.5	43.0	215.0	860.0
5 10.00%	2.2	21.5	43.0	215.0	860.0

Process/Activity	Incident	Type of risk	Inherent Risk			Inherent Risk x Control Risk			
			P	I	Risk	Control Measure(s)	P	I	Risk
Aardgas (F1): M1 debietmeter F0141 (GT) M3 debietmeter F0173A (HRSG)	uitval debietmeter	activiteitsdata verloren of onnauwkeurig	3	4	215.0 HIGH	maandelijkse activiteit berekenen op basis van de totaal gefactureerde hoeveelheden voor de installatie (104A + 104B) verminderd met het verbruik gemeten voor installatie 104A. Metingen van de activiteit staan onder toezicht van VEKA	2	1	0.4 LOW
	slechte werking debietmeter	activiteitsdata verloren of onnauwkeurig	3	4	215.0 HIGH	periodiek onderhoud en kalibratie uitvoeren. Zie procedure Lijst periodieke kalibraties (AM'10.05-05)	1	2	2.2 LOW
	geen tijdelijke kalibratie uitgevoerd	activiteitsdata onnauwkeurig (verkeerde nulwaarde, drift,...)	1	3	4.3 MED	periodieke opvolging van de tijd te kalibreren toestellen. Zie procedure Lijst periodieke kalibraties (AM'10.05 -05)	1	2	2.2 LOW
	uitlezing debietmeting verkeerd of verkeerde aflezing van het display	activiteitsdata verkeerd	1	4	21.5 MED	automatische inlezing van de data in excel bestanden (PI databink) maandelijkse controle van de specifieke verbruiken en vergelijken met de standaardverbruiken (zie AM'10.05-10)	2	1	0.4 LOW
	debietmeter niet geschikt voor de operationele werkingsomstandigheden of niet correct geïnstalleerd	activiteitsdata verkeerd	3	4	215.0 HIGH	selectie van debietmeter in functie van gebruiksomstandigheden (bv normaal gebruiksbereik, temperatuur, etc) conform de specificaties van de fabrikant.	3	1	2.2 LOW
Aardgas (F1): M2 VHI F02041 (GT) M4 VHI F0173A (HRSG)	elektronisch volume herleidingstoestel werkt niet correct	activiteitsdata verkeerd	3	4	215.0 HIGH	periodieke controle en kalibratie (zie procedure AM'10.05-05) metingen staan onder toezicht VREG	1	2	2.2 LOW
Aardgas (F1): Emissiefactor	verkeerde emissiefactor in Fluxys EDP	emissies verkeerd	1	4	21.5 MED	landspecifieke emissiefactor voor aardgas gebruiken	2	1	0.4 LOW
Data transfer naar digitale bestanden	verkeerde data ingegeven in excel berekeningsbestanden	emissies verkeerd	2	4	43.0 MED	maandelijkse gegevens van de specifieke verbruiken vergelijken met de standaardverbruiken interne audit uitvoeren	2	1	0.4 LOW
	bestanden of computer beschadigd	emissie gegevens verloren	2	4	43.0 MED	IT backup procedure voor het maken van dagelijkse back-ups	2	1	0.4 LOW
	rekenfouten, verkeerde formules	emissies verkeerd	4	4	215.0 HIGH	interne audit uitvoeren vergelijkingen maken met resultaten van EJR van voorgaande jaren met vergelijkbare producties	2	1	0.4 LOW