

EU ETS Annual Reporting

OPERATOR DETAILS	
Name of Operator:	VĮ Ignalinos atominė elektrinė
Name of Installation:	Steam Plant and Emergency Diesel Power Station
Address of Installation:	Elektrinės g. 4, Drūkšinių k., Visagino savivaldybė, LT-31152, Lietuva
Unique ID:	LT000000000000097
GHG Permit Number:	TV(2)-3/TL-U.5-13/2016
Date(s) of relevant approved MP and period of validity for each plan:	07.06.2016
Approving Competent Authority:	Aplinkos apsaugos agentūra
Category:	A
Is the installation a 'low emitter'?	Yes
Annex 1 Activity:	Combustion

EMISSIONS DETAILS	
Reporting Year:	2017
Reference document:	!REPORT 2017 - IAE, signed by Sergej Krutovcov and Vasilij Kociuba
Date of Emissions Report:	19.02.2018
Process Emissions in tCO ₂ e:	0,00
Combustion Emissions in tCO ₂ e:	4299,00
Total Emissions in tCO ₂ e:	4299,00
Combustion Source Streams:	Natural gas, Diesel
Process Source Streams:	-
Methodology used:	calculation-based methodology is used, as detailed in the approved monitoring plan
Emissions factors used:	Country specific from latest NIR emission factors are used (tier 2a):
Changes to the Operator/ installation during the reporting year:	No changes

SITE VERIFICATION DETAILS	
Operator/ Installation visited during verification:	No
Date(s) of visit(s):	-
Number of days on-site:	-

Name of EU ETS (lead) auditor(s)/ technical experts undertaking site visit(s):	-
Justification for not undertaking site visit	Verifier is verifying the installation for the fifth year. Installation is low emitter, there has been no changes and relevant data can be remotely accessed. Site visit was waived according to Commission Regulation no 600/2012 article 31 section 2.
Date of written approval from Competent Authority for waive of site visit:	-

COMPLIANCE WITH EU ETS RULES	
Monitoring Plan requirements met:	No
	See Annex 1
Permit conditions met:	Yes
EU Regulation on M&R met:	No
	See Annex 1



EU Regulation on A&V met:	
Article 14(a) and Article 16(2)(f) Data verified in detail and back to source:	Yes
	If yes, was this part of site verification
	No
Article 14(b): Control activities are documented, implemented,	Yes
Article 14(c): Procedures listed in monitoring plan are documented, implemented, maintained and effective to mitigate the inherent risks and control risks:	Yes
Article 16: Data verification:	Yes
Article 17: Correct application of monitoring methodology:	Yes
Article 17(4): Reporting of planned or actual changes:	Yes
Article 18: Verification of methods applied for missing data:	Yes
Article 19: Uncertainty assessment:	Yes
Competent Authority (Annex 2) guidance on M&R met:	Yes
Previous year Non-Conformity(ies) corrected:	N/A
Changes etc. identified and not reported to the Competent Authority/included in updated MP:	N/A

COMPLIANCE WITH THE MONITORING AND REPORTING PRINCIPLES	
Accuracy:	Yes
Completeness:	Yes
Consistency:	Yes
Comparability over time:	Yes
Transparency:	Yes
Integrity of methodology:	Yes
Continuous improvement:	No, no improvements identified as required.

OPINION

OPINION - verified with comments:

We have conducted a verification of the greenhouse gas data reported by the above Operator in its Annual Emissions Report as presented above. On the basis of the verification work undertaken (see Annex 2) these data are fairly stated, with the exception of:

Comments which qualify the opinion:


1. *Non-compliances issues were identified (see Annex 1)*

2.

3.



VERIFICATION TEAM	
Lead EU ETS Auditor:	Katrin Keis
EU ETS Auditor(s):	Arnoldas Vaičaitis
Technical Expert(s) (EU ETS Auditor):	-
Independent Reviewer:	Elmu Potter
Technical Expert(s) (Independent Review):	-

Signed on behalf of <insert name of verifier here>:	
Name of authorised signatory:	Katrin Keis
Date of Opinion:	23.02.2018

Name of verifier:	Nomine Consult OÜ
Contact Address:	Akadeemia tee 21/3, 12618 Tallinn, Estonia
Date of verification contract:	27.12.2016
Is the verifier accredited or a certified natural person?	accredited
Name of National AB or verifier Certifying National Authority:	Estonian Accreditation Centre
Accreditation/ Certification number:	V002

**Verification Report - Emissions Trading System
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Annex 1A - Misstatements, Non-conformities, Non-compliances and Recommended Improvements

A. Uncorrected Misstatements that were not corrected before issuance of the verification report Material?

A1	Emission factors in the approved Monitoring Plan are not taken from latest NIR, but emission calculations and GHG report are performed according to latest NIR values.	no
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B. Uncorrected Non-conformities with approved Monitoring Plan including discrepancies between approved plan and actual sources, source streams and boundaries etc identified during verification Material?

B1	Emission factors in the approved Monitoring Plan are not taken from latest NIR, but emission calculations and GHG report are performed according to latest NIR values.	no
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C. Uncorrected Non-compliances with MRR which were identified during verification Material?

C1	Emission factors in the approved Monitoring Plan are not taken from latest NIR, but emission calculations and GHG report are performed according to latest NIR values. This is not in line with Articles 14 and 15 of MRR.	no
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D. Recommended Improvements, if any

D1	The newest NIR values should be regularly checked as stated in Monitoring Plan.
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E. Prior year Non-conformities that have NOT been resolved. Any prior year Non-conformities reported in the previous Verification Report that have been resolved do not need to be listed here.

E1	N/A
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Annex 1B - Methodologies to close data gaps

Was a data gap method required?	no
If Yes, was this approved by the CA before completion of the verification?	-- select --
If No, -	
- was the method used conservative (If No, please provide more details)	yes
- did the method lead to a material misstatement (If Yes, please provide more details)	no



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Annex 2 - Further information of relevance to the Opinion

Objectives and scope of the Verification:	To verify the Operator's or Aircraft operator's annual emissions [tonne-kilometre data] to a reasonable level of assurance for the Annual Emissions Report [Tonne-Kilometre Report] (as summarised in the attached Opinion Statement) under the EU Emissions Trading System and confirm compliance with approved monitoring requirements, approved monitoring plan and the EU Regulation on Monitoring and Reporting.
Responsibilities:	<p>The Operator or Aircraft operator is solely responsible for the preparation and reporting of their annual greenhouse gas (GHG) emissions [tonne-kilometre data] for the purposes of the EU ETS in accordance with the rules and their approved monitoring plan (as listed in the attached Opinion Statement); for any information and assessments that support the reported data; for determining the installation's objectives in relation to GHG information and for establishing and maintaining appropriate procedures, performance management and internal control systems from which the reported information is derived.</p> <p>The Competent Authority is responsible for</p> <ul style="list-style-type: none">- issuing and varying applicable permits to Operators or Aircraft operators- enforcing the requirements of Regulation EU no. 601/2012 on monitoring and reporting (MRR) and any conditions of applicable permits;- agreeing certain aspects of the verification process, e.g. site visit waivers; <p>In exceptional circumstances, including those stated in Article 70(1) and 70(2) of the MRR, the CA may determine an Operator's or Aircraft operator's emissions [tonne-kilometre data] for the purposes of the ETS.</p> <p>The Verifier (as named on the Opinion Statement) is responsible for, in accordance with its verification contract and Commission Regulation EU no. 600/2012 on Accreditation and Verification, carrying out the verification of an Operator or Aircraft operator in the public interest, independent of the Operator or Aircraft operator and the competent authorities responsible for Directive 2003/87/EC. It is the responsibility of the Verifier to form an independent opinion, based on the examination of information and data presented in the Annual Emissions Report [Tonne-Kilometre Report], and to report that opinion to the operator or aircraft operator. We also report if, in our opinion:</p> <ul style="list-style-type: none">• the Annual Emissions Report [Tonne-Kilometre Report] is or may be associated with misstatements (omissions, misrepresentations or errors) or non-conformities; or• the Operator or Aircraft operator is not complying with Regulation EU no. 601/2012 on monitoring and reporting, even if the monitoring plan is approved by the competent authority.• the EU ETS lead auditor/auditor has not received all the information and explanations that they require to conduct their examination to a reasonable level of assurance; or• improvements can be made to the Operator's or Aircraft operator's performance in monitoring and reporting of emissions and/or compliance with the approved monitoring plan and Regulation EU no. 601/2012 on monitoring and reporting.
Work performed & basis of the opinion:	We conducted our examination having regard to the verification criteria reference documents outlined below. This involved examining, based upon our risk analysis, evidence to give us reasonable assurance that the amounts and disclosures relating to the data have been properly prepared in accordance with the Regulations and principles of the EU Emissions Trading System, as outlined in the EU ETS criteria reference documents below, and the Operator's or Aircraft operator's approved monitoring plan. This also involved assessing where necessary estimates and judgements made by the Operator or Aircraft operator in preparing the data and considering the overall adequacy of the presentation of the data in the Annual Emissions Report [Tonne-Kilometre report] and its potential for material misstatement.
Materiality level	Unless otherwise stated in Annex 1, the materiality level was 5% of the total reported emissions for the period subject to verification.
	5%
	GHG quantification is subject to inherent uncertainty due to the designed capability of measurement instrumentation and testing methodologies and incomplete scientific knowledge used in the determination of emissions factors and global warming potentials

Reference documents cited :	<p>Conduct of the Verification (1) - For Accredited Verifiers</p> <p>1) EU Regulation EU no. 600/2012 on verification of GHG emissions reports and tonne-kilometre reports and the accreditation of verifiers pursuant to Directive 2003/87/EC.....</p> <p>2) EN ISO 14065:2013 Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition.</p> <p>3) EN ISO 14064-3:2012 Specification with guidance for the validation and verification of GHG assertions</p> <p>4) IAF MD 6:2014 International Accreditation Forum (IAF) Mandatory Document for the Application of ISO 14065:2013 (Issue 2, March 2014)</p> <p>5) Guidance developed by European Commission Services on verification and accreditation</p> <p>6) EA-6/03 European Co-operation for Accreditation Guidance For the Recognition of Verifiers under EU ETS Directive</p> <p>Member State-specific guidance is listed here: Select Relevant guidance documents from the list Select Relevant guidance documents from the list</p>
	<p>Conduct of the Verification (2) - Additional criteria for Accredited Verifiers that are also financial assurance providers</p> <p>8) International Standard on Assurance Engagements 3000 : Assurance Engagements other than Audits or Reviews of Historical Information, issued by the International Auditing and Assurance Standards Board.</p> <p>9) International Standard on Assurance Engagements 3410 : Assurance Engagements on Greenhouse Gas Statements, issued by the International Auditing and Assurance Standards Board.</p>
	<p>Conduct of the Verification (3) - For Verifiers Certified under AVR Article 54(2)</p> <p>1) EC Regulation EU no. 600/2012 on verification of GHG emissions reports and tonne-kilometre reports and the accreditation of verifiers pursuant to Directive 2003/87/EC..... (AVR)</p> <p>2) EU guidance on certified verifiers developed by the Commission Services</p> <p>3)..... Need to insert any other requirements/ guidance that are applied to the Certified Verifiers e.g. any local MS rules on the Certification Process</p>
	<p>Rules etc of the EU ETS</p> <p>A) EC Regulation EU no. 601/2012 on the Monitoring and Reporting of GHGs pursuant to Directive 2003/87/EC (MRR)</p> <p>B) EU Guidance developed by the European Commission Services to support the harmonised interpretation of the Monitoring and Reporting Regulation</p> <p>C) EU Guidance material developed by the European Commission Services to support the harmonised interpretation of the AVR</p> <p>D) need to insert any other national requirements/ guidance that are applicable</p>

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Annex 3 - Summary of conditions / changes/ clarification / variations

A) approved by the Competent Authority but which have NOT been incorporated within a re-issued Permit/ Monitoring Plan at completion of verification

1 | N/A

B) identified by the verifier and which have NOT been reported by 31 December of the reporting year
This should include changes to capacity, activity levels and/or operation of the installation that could impact upon the allocation of allowances; and changes to the monitoring plan that have not been approved by the Competent Authority before completion of the verification

1 | N/A

