System KZR INiG/10

Guidelines for auditor and conduct of audit

by The Oil and Gas Institute

The KZR INiG System/10

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1. Introduction

Article 18 (3) of 2009/28/EC Directive (the RED) imposes on economic operators the requirement to provide information concerning meeting the sustainability criteria (KZR), confirmed by an independent audit. The audit verifies whether the systems used by economic operators are precise, reliable and protected against fraud. This leads to the necessity of ensuring a high standard of audits carried out by a professional team.
Auditors are persons having qualifications to conduct audits and technical knowledge documented with a professional career, results of trainings in the field of the sustainability criteria issues included in the RED. These persons completed trainings on the KZR INiG Certification System, and they possess documented knowledge of requirements for quality and/or environmental management systems auditing. In justified cases, an auditing team shall be supported by a technical expert.

2. Scope

This document presents requirements for the conformity assessment process of certification of sustainable biofuels and bioliquids production, laid down in the KZR INiG Certification System. The auditors competence requirements are also defined.

3. Normative references

All relevant KZR INiG System documents are valid for the scope of application. The normative references display the documents which contents are linked and have to be considered as common points.

KZR INiG System /1/ Description of INiG System of Sustainability Criteria – general rules
KZR INiG System /2/ Definitions
KZR INiG System /3/ Reference with national legislation
KZR INiG System /4/ Land use for raw materials production – lands with high carbon stock
KZR INiG System /5/ Land use for raw materials production - biodiversity
KZR INiG System /6/ Land use for raw materials production – agricultural and environmental requirements and standards
KZR INiG System /7/ Guidance for proper functioning of mass balance system
KZR INiG System /8/ Guidelines for the determination of the lifecycle per unit values of GHG emissions for biofuels and bioliquids
KZR INiG System /9/ Requirements for certification bodies

and

PN-EN ISO 19011:2012 Guidelines for auditing management systems.

PN-EN ISO/IEC 17021:2011 Conformity assessment – Requirements for bodies providing audit and certification of management systems.

4. Definitions

KZR INiG System/2/ Definitions

5. Description and requirements

5.1. Requirements for an auditor

According to the requirements of the KZR INiG System it is necessary to ensure that audits are carried out according to guidelines of this system, and persons designated to conduct the audits have the appropriate competence.

In order to confirm fulfillment of Directive 2009/28/EC goals of (the RED) or *KZR INiG System /1/ Description of INiG System of Sustainability Criteria – general rules*, concerning the evaluation of biofuel/bioliquid sustainability and certification undertaken in this regard, i.e. assessment of conformity with the system requirements. The Manager of a certification body appoints auditors (*KZR INiG System /9/ Requirements for certification bodies)*, who:

(1) are external: audit cannot be conducted by a participating economic operator (excluding personnel of the certification body);
(2) are independent: auditors are independent of the activity being audited and free from conflicts of interest;
(3) have general qualifications: certification body has general qualifications to conduct the audit, and
(4) have the appropriate specific qualifications: auditors have qualifications necessary for conducting the assessment of provided or required evidence, taking into account the system criteria.

Auditors are obliged to make a confidentiality declaration.

5.1.1. Foundation of professionalism

The audit team must have proper authorizations confirming their qualifications according to KZR INiG System requirements. In particular, the audit team shall:

- have 3-years of professional experience, including at least 2 years work in the relevant area of quality and/or environment management system;
- complete a training course (40-hours) carried out by a training body, that issues certificates of course completion for as management systems auditor (according to ISO 19011 or equivalent standard);
- conduct audits according to the requirements of PN-EN ISO 19011 standard;
- have professional experience of conducting audits and participate in at least 4 external audits for total of 20 days of audit experience - as a candidate for auditor (including preparation and development of reports);
- prove participation in at least 8 audits for certification of quality and/or environment management systems/ or another voluntary scheme recognized by the European

Commission – for a candidate for lead auditor, with total of 15 days of audit experience;

- have knowledge of the KZR INiG System requirements (*KZR INiG System /1/ Description of INiG System of Sustainability Criteria – general rules)and other KZR INiG System documents*
- have the appropriate specific skills to assess land use criteria, mass balance system, calculation of GHG emission (e.g. relevant experience, in agriculture, ecology, mass balance systems, traceability, data handling, knowledge of ISO14040[i], ISO 14064-3[ii], and ISO 14065[iii] standards, methodology of evaluation of GHG emission in lifecycle of products including the RED methodology)
- auditors are required to complete training covering the KZR INiG System requirements with positive result;
- knowledge of handling and analysis of data required by the KZR INiG System.

If needed be, there is the possibility to include into the auditing team a **technical expert** from a specific area. The expert is required to have specific knowledge, including among others:

- origin of data, e.g. maps, GPS data, GIS data, satellite photos;
- pedological knowledge in the determination/identification of peatlands and carrying out evaluations of degraded areas
- biological and ecological knowledge, e.g. in the field of characteristic species, habitat types (e.g. greenland types, wetlands), native species of trees;
- processes related to greenhouse gases emission and their source in every investigated area (plant, broker, farm etc.).
- collection and processing of source data, measurement techniques and calculation methods, calculation methods related to the process of greenhouse gases emission, *KZR INiG System /8/ Guidelines for determination of lifecycle per unit values of GHG emissions for biofuels and bioliquids*;
- evaluation of parameters credibility (crops/yields expected under conditions depend on climate and management strategy, expected mass streams for individual production processes etc.);
- knowledge of valid legal acts, regulations, and other requirements in nature protection purposes, serving to protect the areas in countries covered by the KZR INiG System; *KZR INiG System /6/ Land use for raw materials production – agricultural and environmental requirements and standards*. Knowledge in this area must concern:
  - local, regional, and national legal acts, decrees and regulations,
  - contracts and agreements,
  - qualifications and experience in carrying out inspections in the scope of mass balance system and inspections at the individual stages of the supply chain (including balance of greenhouse gases emissions).

5.1.2. Reliable presentation

Persons who conduct the audit are obliged to carry out audit activities precisely and according to actual state. As a result of auditing activities, comprehensive and explicit findings of audit, audit conclusions, and audit reports are obtained.

5.1.3. Independence

Auditors in the scope of tasks are responsible, are independent from the activity being audited and they are also free from conflicts of interests. Auditors are impartial during the whole auditing process.

5.1.4. Professional care

In order to ensure proper fulfillment of their tasks and the confidence bestowed upon them by auditees, auditors demonstrate exactitude, scrupulosity and a sense of duty during the audit.

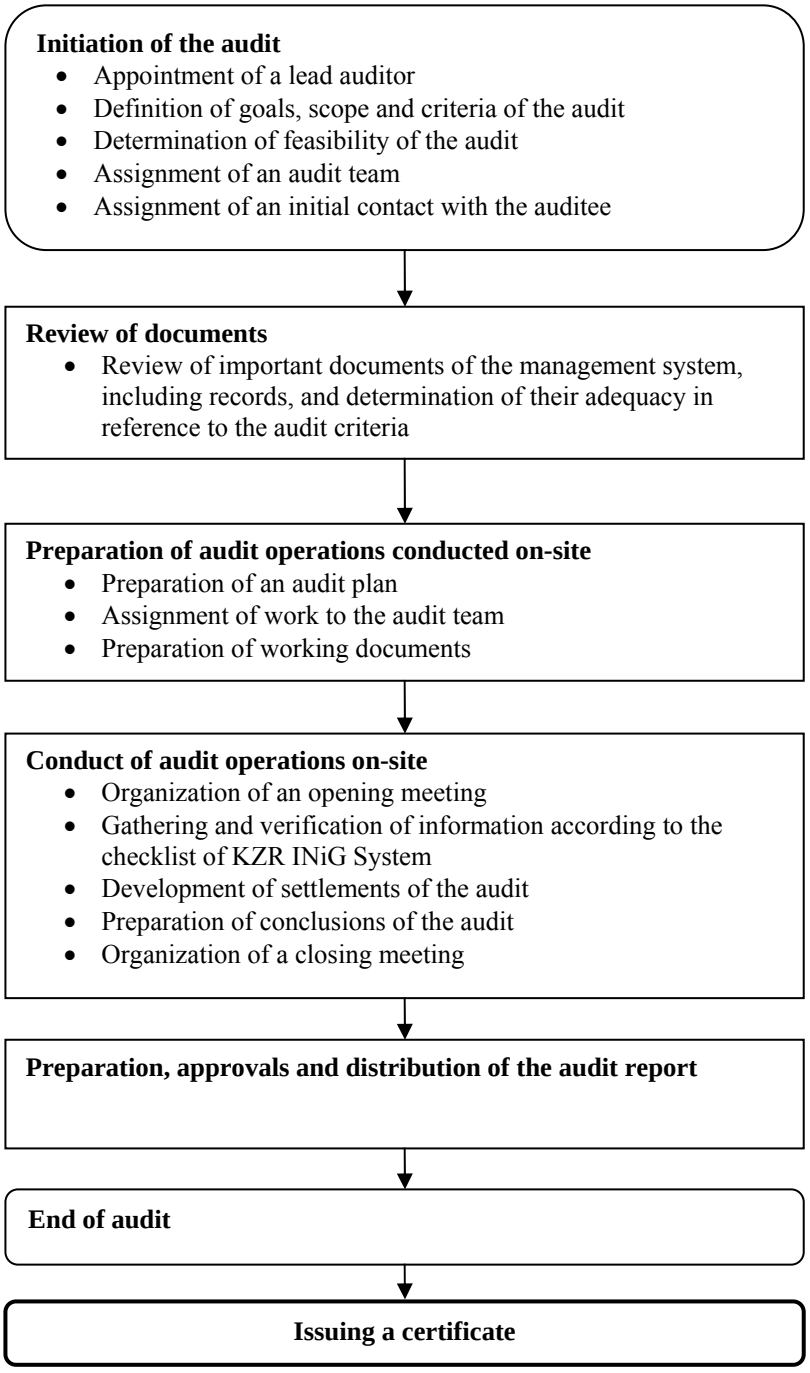
5.1.5. Confidentiality

An appointed auditor or an auditor team are obliged by the certification body to observe personal data protection rules and maintain company commercial secrecy. Commercial secrecy means publicly undisclosed technical, technological, organizational information of the company or other information with economic value, towards which the entrepreneur has undertaken necessary actions to maintain confidentiality (according to the Act of 16 April 1993 on fighting against unfair competition, Official Journal 2003 No. 153 item 1503).
Each auditor is obliged to sign a "Declaration of confidentiality", attached in Annex 1 to document.

5.2. Description of the conformity assessment process

The main purpose of the conformity assessment process is to check conformity of activities with the KZR INiG System requirements and the determination of effectiveness and efficiency of its operation. The diagram below shows a review of typical operations.

Figure 1 – Scheme of audit conduct



Non-conformities

Minor non-conformities
Minor conformities are non-conformities, which causes are detected and can be eliminated within 30 days. The certificate can be issued after approval by the lead auditor's correction and corrective action. In this case it is recommended to carry out a surveillance audit at latest/least six months after finalization of the certification audit. If improper correction or lack of correction, potentially results in major non-conformities, carrying out surveillance audit is obligatory. When a single, minor non-conformity occurs, for which the proof of correction made, may be sent by post or e-mail, the decision to carry out the audit should be made by the lead auditor.

Major non-conformities
Major nonconformities are non-conformities, which causes are not detected or cannot be eliminated within 30 days. The issuing of a certificate is rejected or the current certificate is suspended. In the case of major non-conformities, the certifying body shall immediately inform the KZR INiG System Administrator about this, including corrective actions taken.

5.3 Credibility and reliability of data

In order comply with the requirements of this System, mentioned in Directive 2009/28/EC, it is necessary to provide credible and reliable data. The range of verified data varies depending on the scope of the audit. Detailed descriptions of both requirements for data sources, their types, and verification methods, depending on the area of the audit, may be found in the following documents:

KZR INiG System/	Document No.	Document name
KZR INiG System/	*4*	*/Land use for biomass production – lands with high carbon stock*
KZR INiG System/	*5*	*/Land use for biomass production – biodiversity*
KZR INiG System/	*6*	*/Land use for biomass production – agricultural and environmental requirements and standards*
KZR INiG System/	*7*	*/Guidance for proper functioning of mass balance system*
KZR INiG System/	*8*	*/Guidelines for determination of lifecycle per unit values of GHG emissions for biofuels, bioliquids*

5.4. Auditing of first wastes/residues collection point

Waste can be understood as any substance or object which the holder discards or intends to or is required to discard[1]. Raw materials that have been intentionally modified to count as waste (e.g. by adding waste material to a material that was not waste) should not be considered as qualifying.
In this context residues can include:

[1] Including materials that have to be withdrawn from the market for health or safety reasons.

— agricultural, aquaculture, fisheries and forestry residues, and
— processing residues.

A processing residue is a substance that is not the end product(s) that a production process directly seeks to produce. It is not the primary aim of the production process and the process has not been deliberately modified to produce it.

Examples of residues include crude glycerine, tall oil pitch and manure.
It must be verified whether the waste/residues did not arise as a consequence of intentional addition of the waste to a good quality product.

In case of using wastes and residues as a feedstock, the auditor is obliged to verify the origin of this feedstock.
Rules of carrying out an audit and issuing of certificate for first wastes/residues collection/utilization point are common with rules for other system participants taking into account the following details.

During an audit at first waste/residues collection/collection and utilization point the correctness of running the mass balance system at an entrepreneur is verified and also the origin of the feedstock and correctness of GHG emission calculation, if applicable.

During the audit of first waste/residues collection/collection and utilization point, verification is also carried out at the place of origin of the waste/residues. The square root of the number of the waste/residues suppliers providing over one ton per month is verified on the site, rounded up to the nearest whole number. The result shall be multiplied by the factor defined in section 6. The sample shall be selected taking into account the following:

- the volume of supplies,
- variety of feedstock,
- variety of enterprises producing the wastes/residues.

Auditors should have the right to do on-site audits at the origin (e.g. restaurants) if required, irrespective of the volume of material supplied.

During the on-site verification process of the place of origin of the waste/residues, the waste/residues supplier has a duty to confirm findings from the verification process.

The result of an audit is always confirmed by the wastes/residues supplier.

Operators need to declare to auditors the name of all voluntary schemes they operate in and make available all relevant information – e.g. full mass balance records for a site.

In the case of auditing the waste/residues generated in households, the auditor, based on documents or, if necessary, inspection on-site, shall verify the origin of the feedstock.

The auditing documents shall include records concerning risk analysis and assessment and also sample selection method.

An economic operator owning more than one wastes/residues collection or indirect collection points, shall be treated as a multi-site economic operator and as such will be subject to the same audit procedures as a multi-site economic operator.

The number of waste/residues suppliers verified on the site for every localization is determined separately, i.e. it is determined as the square root of the number of suppliers providing more than one ton per month, rounded up to the nearest whole number.

6. Risk evaluation

The certification bodies recognized by the KZR INiG System are obliged to carry out a risk assessment before it will conduct the audit.
Risk evaluation shall take into account credibility of the certified entity. If the certified entity has been placed on other certification system`s warning lists (both voluntary and national), the number of samples shall be increased accordingly.
Risk analysis should take into account the assessment of technological potential of obtaining the specific sustainable product in declared volumes.
In case of an audit of agricultural producers, using the risk factors of the KZR INiG System[2], is mandatory.

For medium or high risk the chosen representative sample (see KZR INiG System/9 point 5.6) must be multiplied by the risk factor given in Table below.

Risk	Description	Multiplication factor
Low	- farms are located within EU - lack of known land use conflict - no expansion of an area for raw materials cultivation - complete and actual documents - available Self-declaration for agricultural producer	**1**
Medium	- farms are not located close to sensitive environmental areas (wooden lands, peatlands, wetlands, highly biodiverse lands) - little expansion of an area for raw materials cultivation - minor lacks in administrative documentation gathered by first gathering point - the Self-declarations for agricultural producer not complete or not actual - very few non-compliances arisen due to previous audit	**1,5**
High	- farms are located close to sensitive environmental areas	**2**

[2] Based on *These factors are formulated in correspondence to the Guidance document for the evaluation of the equivalence of organic producer group certification schemes applied in developing countries*, 6 November 2006.

	(wooden lands, peatlands, wetlands, highly biodiverse lands) - known information on land use conflicts - planned expansion of area for raw material cultivation - no required documentation (e.g. lack of Self-declaration for agricultural producer can lead to problems with guarantee of compliance with the KZR INiG requirements) - corrective action has not been undertaken after finding non-conformities on previous audit	

In the case of auditing the first waste/residues collection points, the use of the risk factors of the KZR INiG System is mandatory.

Risk	Description	Multiplication factor
Low	- Waste/residues are received from fixed group of suppliers (the same suppliers, it refers to those supplying more than one ton per month) - records are kept in a clear, transparent way, with full traceability - during previous audit no non-conformities were identified. - the entrepreneur has not been put on other systems` warning lists	**1**
Medium	- waste/residues are not received from fixed group of suppliers (the same suppliers, refers to suppliers of more than one ton per month) - records are kept in a clear, transparent way, with full traceability - during previous audit minor non-conformities were identified. - the entrepreneur has not been placed on other systems` warning lists	**1,3**
High	- waste/residues are not received from fixed group of suppliers (the same suppliers, refers to those supplying more than one ton per month) - there are minor deficiencies in documentation connected with receiving waste/residues. - during previous audit major non-conformities were found	**1,8**

7. References

[i] *PN-EN ISO 14040:2000, Zarządzanie Środowiskowe –Ocena cyklu życia –Zasady i struktura.*

[ii] *ISO 14064-3, Greenhouse gases – Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals.*

[iii] *ISO 14065, Greenhouse gases – Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition.*

8. Annex list

1. Annex 1 – Form of Confidentiality Declaration
2. Annex 2 – Checklist

Form of Confidentiality Declaration

Cracow, date:.....

.....
Name and surname of the person making the declaration

.....
Place of employment

.....
Residence

I hereby agree to:

a) **observe rules defined by the certification body, including rules of confidentiality and independence from commercial or other interests;**
b) **protect and maintain all information obtained during activities related to conformity assessment process, including, among others:**
   - **production technologies used,**
   - **structural and techno-organizational solutions;**
c) **ensure independence of my actions in order to avoid infringement of important interests of auditees;**

Furthermore, I declare that I am not involved in any activity that might collide with the independence and reliability of actions concerning the conformity assessment and certification process or quality management systems, and I hereby undertake/ promise not to get involved in such activities, particularly in consulting on/ about quality management systems being certified. Moreover, I hereby undertake/promise to notify of any former or current connections with audited organization, which would be assessed by me.

.....
(signature of Manager of the certification body)

.....
(signature of the person making the declaration)

Check list

No.	Criterion	Required documents	Source of data	Notes
1.	Were unconformities found during the last audit?	Results of the audit carried out	Report of last audit	Not applicable in the case of first audit
2.	Were the non-conformities eliminated and corrected?	proofs of elimination/correction of non-conformities	auditee's records	Applicable also when the certifying body was changed

List of supplementary questions concerning agriculture producer

	Criterion	Required documents	Source of data	Notes
1.	Do the raw materials come from areas classified as arable land before 2008? Does a permit exist if status of the land have been changed after 2008?	Excerpt from the land register records (containing information about land use purpose) with map extract	District foreman	
		Map, GPS data, GIS data **or** satellite photos	ARMA (ARiMR)	The map may be considered as a reliable source on condition that the existence of arable lands may be unequivocally proved on its basis.
		Copy of the permit issued by a competent body.	Vogt, mayor, city president	
2.	Does the farmstead participate in the EU support system (Have the help been granted or have new applications been submitted)? [The rule of mutual conformity]	Decision on granting financial support	ARMA (ARiMR)	Copy provided by the agricultural producer.
3.	Were the changes in the land use documented in a clear way (e.g. greenlands, cultivation in waterlogged areas, deforestation)?	Maps, lists from land register (containing information about land use purpose), GPS data, GIS data, satellite photos, **or**	ARMA (ARiMR)	The map may be considered as a reliable source on condition that a change of land use in comparison to year 2008 may be unequivocally proved on its basis.
		accounts, expert reports.		
4.	Is it possible to prove the origin of the raw material in a clear way based on area control or other documentation?	Documentation of the agricultural producer.	Documentation of the agricultural producer.	

5.	Were reparation actions undertaken in the case of complaints submitted by transactors, pertaining to self-declarations of agricultural producers? If yes, was it documented?	Copy of the Annex to self-declaration of the agricultural producer.	Register of complaints	

No.	Criterion	Required documents	Source of data	Notes
8.	Is the farmstead able to prove that the raw material does not come from high biodiversity, or in the case of change in land use after 2008 r., is the farmstead able to prove that the land has not had a status of high biodiversity area, and have the legal requirements in the scope of greenland protection been complied with?	Map with borders marked out, GPS data, GIS data, or satellite photos	Webpages	The map may be considered as a reliable source on condition that existence (or nonexistence) of woodlands (e.g. descriptions of forest formations; characteristic species occurring or not; human activities carried out or not) may be unequivocally proved on its basis.
9.	Is the farmstead able to prove that the raw materials do not come from woodlands?	Written self-declaration of agricultural producers together with excerpt from land register (containing information about land use purpose) with map extract.	District foreman	
10.	Is the farmstead able to prove that the raw materials do not come from protected areas (according to regulations of Environmental Protection Act)?	Maps (excerpt from land register (containing information about land use purpose)with map extract), containing borders of protected areas marked out.	Webpage; District foreman	The map may be considered as a reliable source on condition that nonexistence of areas under environmental protection (or the land is not located within boundaries of protected area) may be unequivocally proved on its basis.
		Reports, lists, registers	www.crfop.gov.pl	Does the Internet register contains such information as: environmental protection form (together with its description); location (coordinates), name, establishment year, and additional information; it may be recognized on this basis that the register is a reliable source of data. A document (it may take a form of printouts) with appended map, satellite photo or other must be produced as a proof.
		Declaration of competent bodies confirming that the area being the place of origin of the raw material, is not a protected area.	RDEP (RDOŚ, at the province level)	After submission of an application (payable)

No.	Criterion	Required documents	Source of data	Notes
11.	Is the farmstead able to prove compliance with legal requirements of protected areas, in the case when the raw materials come from a protected area?	Declaration/certificate of a competent body.		The certificate shall contain information stating that production of the raw material is necessary for preservation of land status and it does not infringe the defined aims of protection.
12.	Is the farmstead able to prove compliance with legal requirements in the scope of grasslands with high biodiversity?	Map with borders marked out **or**	ARMA (ARiMR)	The map may be considered as a reliable source on condition that existence of grasslands may be unequivocally proved on its base (contains a description of characteristic plant and animal species); it must also contain a description of characteristic species.
		Reports, registers, lists **or**	www.crfop.gov.pl	Based on this Internet register, it may be checked whether defined grasslands are located in the given region. A document (it may take a form of printouts) with appended map, satellite photo or map extract from land register (containing information about land use purpose)must be produced as a proof.
		Declaration/certificate of a competent body		The certificate must contain information stating that production of the raw material is necessary for preservation of grassy land status (e.g. pasture).
13.	Is the farmstead able to prove compliance with legal requirements in the scope of waterlogged areas?	Map, satellite photos etc. **or**	ARMA (ARiMR)	The map may be considered as a reliable source on condition that it may be unequivocally proved on its basis that the land still has the status of a waterlogged area in comparison to January 2008, or indicating existence of water reservoirs.
		Reports, accounts, lists of water and swamp areas with a description of e.g. land topography, or excerpt from water register with map extract **or**	District foreman	Basing on this Internet register, it may be checked whether defined waterlogged areas (e.g., intermediate peatland, e.g. quagmire) are located in the given region . A document (it may take a form of printouts) with appended map, satellite photo or map extract from land register (containing information about land use purpose) must be produced as a proof.
		On-location evaluation report **or** Declaration of a competent body	Expert opinion	

No.	Criterion	Required documents	Source of data	Notes
14.	Is the farmstead able to prove compliance with legal requirements of continuously forested areas?	Map extract from land register (containing information about land use purpose) with borders marked out (e.g. map), or other geospatial data	District foreman, ARMA (ARiMR)	The map may be considered as a reliable source on condition that it may be unequivocally proved on its base that the land still has the status of a continuously forested area in comparison to January 2008.
		Declaration of a competent body)		
15.	Is the farmstead able to prove compliance with legal requirements in the scope of weakly forested areas?	Map extract from land register (containing information about land use purpose) with borders marked out, **or** other geospatial data	District foreman, ARMA (ARiMR)	The map may be considered as a reliable source on condition that may be unequivocally proved on its base that the land still has the status of a weakly afforested area in comparison to January 2008.
		~~Declaration on limitation of greenhouse gases emissions amounting to at least 35%, considering changes in carbon resources.~~		In the case when the land still has a status of a weakly forested area.
		Declaration of a competent body, **or** On-location evaluation report		
16.	Is the farmstead able to prove compliance with legal requirements of peatland?	Map, excerpt from water register with map extract	District foreman, ARMA (ARiMR)	The map may be considered as a reliable source on condition that it may be unequivocally proved on its base that the land has had or has not had a status of a peatland in January 2008.
		A list from Central Register of Environmental protection Forms **or** a list of water and swampy areas together with a description of their characteristic features.		Does the Internet register contains such information as: environmental protection form (together with its description); location (coordinates), name, establishment year, and additional information; it may be recognized on this basis that the register is a reliable source of data. A document (it may take a form of printouts) with appended map, satellite photo or other must be produced as a proof.
		Document indicating total reclamation of the soil **or** drainage works during gathering the raw material (e.g. drainage plans)		In the case of proving the fact that the land is a peatland.

List of general questions pertaining to the mass balance system applies to all entities subject to certification

No.	Criterion	Required documents	Source of data	Notes
1	Did the economic operator introduce a mass balance system? Is the mass balance system described by internal procedures?	Internal procedures of the economic operator describing the mass balance system.	Economic operators's documents and records	
3	Were unconformities found in the scope of the mass balance system during previous audits?	Report from a previous audit.		
4	Were the unconformities eliminated?	Records of realization of corrective actions and repairs.		
5	Is the quantity of purchased, directed to the individual processes, obtained from the processes, stored and sold biomass having sustainability compliance certificate, recorded in the internal mass balance system?	Records of commodity entry invoices, records of supervision over production, the warehouse and sale of the product.		

No.	Criterion	Required documents	Source of data	Notes
6	Is the raw material batch being received by the economic operator characterized by input minimum data (KZR INiG System/7)? ~~• data identifying the economic operator~~ ~~• data confirming sustainability of the biomass/processed biomass (include number and date of cerificate and name of recognized certification system, related contract number),~~ ~~• type of raw material/feedstock, shipment destination, date and supply size,~~ ~~• country of origin of the biomass, if applicable, origin from waste and residue~~ ~~• GHG emission coefficient characterizing the batch (actual or disaggregated default value or regional default value), expressed in gCO_{2eq}/MJ or gCO_{2eq}/t, calculated according to the RED methodology (implemented in *KZR INiG System/8/ Guidelines for determination of lifecycle per unit values of GHG emissions for biofuels and bioliquids)*,~~ ~~• delivery date and unique identification number,~~ ~~• statement by the economic operator that delivered raw material/feedstock (other than waste and processing residue, but including agricultural, aquaculture, fisheries and forestry residues) is compliant with the land-use requirements described in RED or in case of the KZR INiG system participant in documents:~~ ~~• *KZR INiG System /4/ Land use for biomass production – lands with high carbon stock*~~ ~~• *KZR INiG System /5/ Land use for biomass production – biodiversity*~~ ~~• *KZR INiG System /6/ Land use for biomass production – agricultural and environmental requirements and standards*~~ • ~~name, function and signature of authorized person confirming data~~	Records of commodity reception	System participant's documents and records	

No.	Criterion	Required documents	Source of data	Notes
7	Does the reception document have a unique identification number which enables tracking of the document issued within the internal mass balance, bookkeeping system	Records of commodity reception		
8	Were the processes which biomass was subject to, identified in the system participant, was the process map developed?	Process map with description of the processes		
9	Were the processes connected with change in mass or biomass conversion identified?	Description of the process map		
10	Were the coefficients of change in mass and conversion during the individual processes identified? How?	Description of the process map, technology description, operation sheets, technical guidelines, process operation guidelines.	System participant's documents and records	
11	Is the biomass flow for energetic purposes carried out separately from the biomass flow for other purposes?	Description of the process map, technology description, operation sheets, technical guidelines, process operation guidelines.		
12	In the case of simultaneous conversion of biomass having sustainability certificate and not having it, are quantities of the individual streams directed to the process identified and recorded?	Records of raw materials reception, production, processes operated, storage and sale.		
13	Are data on quantity and sustainability characteristics for raw material at the input and output of each internal process in the unit collected? How?	Records of raw materials reception, production, processes operated, storage and sale.		
14	Are other reagents, auxiliary substances, catalysts directed to the processing?	Description of the process map, technology description, operation sheets, technical guidelines, process operation guidelines.		
15	Are quantities of the other substances directed to the process catalogued in a proper way?	Records of raw materials reception, production, processes operated, storage.		
16	Do by-products form as a result of the processes? If yes, is their quantity catalogued in a proper way?	Description of the process map, technology description, operation sheets, technical guidelines, process operation guidelines. Records of raw materials reception, production, processes operated, storage and sale.		

No.	Criterion	Required documents	Source of data	Notes
17	Do by-products form as a result of the processes? If yes, is their quantity catalogued in a proper way?	Description of the process map, technology description, operation sheets, technical guidelines, process operation guidelines. Records of raw materials reception, production, processes operated, storage and sale.	System participant's documents and records	
18	Are losses and ullage in the production process and transport catalogued?	Records of inventory control. Internal procedure of losses and ullage management.		
19	Is mass balance system verified periodically?	Records of periodical verification (Management System) of quantity of raw material having sustainability compliance certification at the stage of purchase, processing, storage and sale.		

No.	Criterion	Required documents	Source of data	Notes
	Do output data contain minimum output data (according to KZR INiG system/7)?: • ~~data identifying the seller,~~ • ~~information that the KZR INiG Scheme certified the operator, certificate number and the name of certification body),~~ • ~~confirmation that the batch meets the sustainability criteria according to RED,~~ • ~~type of raw material/feedstock (if applicable),~~ • ~~type of delivered biomass (processed biomass, if applicable type of wastes and residues)~~ • ~~shipment destination, date and supply size,~~ • ~~country of origin of the biomass and the NUTS2 region,~~ • ~~if applicable, origin from waste and residue,~~ • ~~has the bonus for degraded land be applied? (Yes/NO),~~ • ~~GHG emission coefficient characterizing the batch (actual or disaggregated default value or regional default value), expressed in gCO_{2eq}/MJ or gCO_{2eq}/t, calculated according to the RED methodology (implemented in *KZR INiG System/8/ Guidelines for determination of lifecycle per unit values of GHG emissions for biofuels and bioliquids*. It shall include emission received from the previous economic operators),~~ • ~~annualised emission from carbon stock changes caused by land use change,~~ • ~~delivery date and unique identification number, transport distances,~~ • ~~statement by the economic operator that delivered raw material/feedstock (other than waste processing residue, but including agricultural, aquaculture, fisheries and forestry residues) is compliant with the land use requirements described in RED and in documents:~~ ~~– *KZR INiG System /4/ Land use for biomass production – lands with high carbon stock*~~ ~~– *KZR INiG System /5/ Land use for biomass production – biodiversity*~~ ~~– *KZR INiG System /6/ Land use for biomass production – agricultural and environmental requirements and standards*~~ • ~~name, function and signature of authorized person confirming~~ data			

No.	Criterion	Required documents	Source of data	Notes
20	Are outputs and inputs consistent (taking into accounts mass conversion coefficient)?	Records of raw materials reception, production, processes operated, storage and sale		
21	Does the quantity of biomass sold meet sustainability criteria consistent with the quantity of raw material?			

List of supplementary questions pertaining to the mass balance system, the first gathering point

No.	Criterion	Required documents	Source of data	Notes
1	Is a list of producers supplying grain cultivated according to sustainability criteria kept?	List of suppliers	System participant's documents and records	
2	Is a set of contracts/invoices (or other records confirming grain purchase) kept?	Set of contracts, invoices		
3	Is evidence confirming that the biomass supplied meets sustainability requirements gathered?	Self-declaration for agricultural producer together with registered invoice document		

~~**List of supplementary questions pertaining to the mass balance system, of the system participant, economic operator**~~

~~No.~~	~~Criterion~~	~~Required documents~~	~~Source of data~~	~~Notes~~
~~1~~	~~Does the economic operator identify and supervise the source of the raw material?~~	~~Records of raw materials reception, production~~		
~~2~~	~~Is evidence confirming sustainability compliance of the raw material gathered?~~	~~List of suppliers, No. of the supplier's certificate, supplier's declaration confirming sustainability compliance of a given batch.~~	~~System participant's documents and records~~	
~~3~~	~~Are data on the actual quantity of grain purchased and related to storage parameters gathered?~~	~~Records from the storage system, analysis results of samples of the individual shipments.~~		

List of supplementary questions for economic operators using default values of GHG emissions.

No.	Criterion	Required documents	Source of data	Notes
1	Did the economic operator develop and introduce a documented procedure for the determination of GHG emission value for their product?	Internal procedure for the determination of GHG emission value	System participant's documents and records	
2	Does the raw material originate from the European Community?	Records of raw materials reception, production, self-declarations of agricultural producers		
3	Was default value of greenhouse gases emission savings for a given production pathway defined in Annex V part A or B to RED Directive?	directive 2009/28/WE		
4	Is e_l value calculated according to guidelines given in KZR ING System/8/ and according to Annex V part C pt. 7 to RED Directive, equal to zero or lower than zero?	KZR ING System/8/ Guidelines for determination of lifecycle per unit values of GHG emissions for biofuels, bioliquids Internalprocedure for the determination of GHG emission value records		
5	If the raw material originate from the European Community, has it been cultivated in conditions classified as level 2 in the nomenclature of territorial units for statistics (NUTS) or as a more disaggregated NUTS level in accordance with Regulation (EC) No 1059/2003 of the European Parliament and of the Council of 26 May 2003 on the establishment of a common classification of territorial units for statistics (NUTS)[7], where the typical greenhouse gas emissions from cultivation of agricultural raw materials can be expected to be lower than or equal to the emissions reported under the heading "Disaggregated default values for cultivation" in part D of Annex V to RED Directive[1], or equal to this level?	Self-declaration for agricultural producer		
6	Do the values selected correspond with a given production pathway?	Directive 2009/28/WE, self-declarations of agricultural producers, records		

List of supplementary questions for operators using actual values of GHG emissions

No.	Criterion	Required documents	Source of data	Notes
1	Did the economic operator develop and introduce a documented procedure for the determination of GHG emission value for his product?	Internal procedure for the determination of GHG emission value	System participant's documents and records	
2	Did the economic operator identify primary data and secondary data used for calculations?	Internal procedure for the determination of GHG emission value, records		
3	Was the source of the data collection for calculations documented in a clear and readable way?	Internal procedure for the determination of GHG emission value, records		
4	Are the data stored in a lucid way?	Internal procedure for the determination of GHG emission value, records		
5	Were boundaries of the calculation system of greenhouse gas emissions in a given production plant defined?	Internal procedure for the determination of GHG emission value, records, process map		
6	Are system boundaries convergent with those determined within the mass balance system?	Internal procedure for the determination of GHG emission value, records, process map		
7	Were input streams (mass and energy) and output streams (mass and energy) of the calculation system defined?	Internal procedure for the determination of GHG emission value, records, process map		
8	Were the detail degree and accepted exclusions defined?	Internal procedure for the determination of GHG emission value, records		
9	Is equation [2] KZR ING System/8/ Guidelines for determination of lifecycle per unit values of GHG emissions for biofuels, bioliquids used for calculations of total emissions?	Internal procedure for the determination of GHG emission value, records		

No.	Criterion	Required documents	Source of data	Notes
10	Do the input data for calculation of emission generated at raw materials cultivation stage contain information on: biomass yield per unit area, biomass parameters (e.g. humidity), fuel consumption during cultivation, quantity of used fertilizers and plant pesticides, quantity of co-products or other data depending on specificity of a given pathway?	Internal records	System participant's documents and records	
11	Is the bonus of 29 gCO_{2eq}/MJ applied and are the conditions permitting its use met?	Internal procedure for the determination of GHG emission value		
12	Is co-processing used in the plant, have been determined correctly: the fraction of biological origin and emission allocated to biomass stream ?	Internal procedure for the determination of GHG emission value, process map		
13	Are emitted nitrogen oxides and methane, converted to CO_2 equivalent, taken into account in the calculations?	Internal procedure for the determination of GHG emission value, records		
14	Were emission savings connected with CCS used? Is the calculation method correct? Was emission generated during realization of the process taken into account?	Internal procedure for the determination of GHG emission value, process map		
15	Were emission savings connected with CCR used? Is the calculation method correct? Was emission generated during realization of the process taken into account?	Internal procedure for the determination of GHG emission value, process map		
16	Is cogeneration used in the production plant? Were correct calculation rules used?	Internal procedure for the determination of GHG emission value, records		
17	Did the economic operator identify products, co-products and waste produced during production?	Internal procedure for the determination of GHG emission value, records		
18	Are biofuels partially originating from renewable sources manufactured in the plant? Were correct calculation rules used?	Internal procedure for the determination of GHG emission value, records, process map		
19	Has economic operator determined GHG emission reduction in comparison to the fossil comparator, according to KZR INIG methodology?	Internal procedure for the determination of GHG emission value, records, process map		Applicable only at biofuel producer

Supplementary list for the places of origin of the waste/residues

No.	Criterion	Required documents	Source of data	Notes
1	What kinds of wastes/residues are generated?		Documents and records	
2	Is the amount of generated waste/residues adequate to the size of the point?			
3	Does the place of origin of wastes/residues record the amount of released wastes/residues?			

Supplementary list for first waste/residues collection/utilization point

No.	Criterion	Required documents	Source of data	Notes
1	**Is a list of entities supplying waste/residues kept?**	**A list of entities supplying waste/residues**	**System participant's documents and records**	
2.	**Is a set of contracts/invoices (or other records confirming receipt of wastes/residues) kept?**	**Set of contracts, invoices**		
3	**Are the waste/residues declarations kept?**	**Wastes/residues declaration**		
4	**Is traceability ensured for waste/residues declarations and other delivery documents?**	**Internal records**		
5	**Does the documentation ensure the traceability of all dependent and indirect wastes/residues collection points?**	**Internal records**		

6	**Are conversion factors documented?**	**Internal records**		**Apply at wastes/residues utilization/purification plant.**