



An Coimisiún
um Rialáil Fóntas
**Commission for
Regulation of Utilities**

An Coimisiún um Rialáil Fóntas
Commission for Regulation of Utilities

Notification to Suppliers

**Certification of the PSO Levy,
including the role of independent
auditors**

Information Paper

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Executive Summary

The Notification to Suppliers sets out the CRU's requirements regarding the certification of suppliers' costs associated with the Public Service Obligation (PSO) Levy. In accordance with the Electricity Regulation Act, 1999 (as amended), the Commission for Regulation of Utilities (CRU) is responsible for calculating the PSO Levy and ensuring that the PSO scheme is administrated appropriately and efficiently.

To facilitate the calculation and administration of the PSO Levy, the CRU requires that suppliers' annual PSO cost submission be accompanied by a Certification Pack. In addition to the provision of an auditor's report of factual findings, this Certification Pack requires senior management in each supply company to provide signed declarations, confirmations and statements regarding their annual PSO cost submission, including confirmations that a supplier's PSO cost submission is in compliance with the CRU's latest arrangements for the calculation of the PSO Levy.

This initiative is being taken by the CRU to further standardise the auditing of suppliers' PSO costs, and should further improve PSO submissions and reporting arrangements by ensuring greater accuracy and consistency.

This Notification to Suppliers supersedes previous documents issued by the CRU regarding the engagement of auditors for certifying PSO costs including CRU/20/019. The CRU notes it may, from time to time, engage with third parties to carry out independent review checks of the additional costs and eligible administrative expenses submitted by suppliers.

Public Customer Impact Statement

The PSO levy is charged to all electricity final customers in Ireland and is used to fund various electricity generation support schemes designed by the Irish Government. The proceeds of the PSO levy are paid to eligible suppliers to cover the additional costs they incur in purchasing PSO supported electricity generation. The payment is initially made based on an estimate of what these costs will be and is then reconciled once the actual costs are known.

The publication of this Notification to Suppliers will provide further transparency regarding suppliers' PSO cost submissions and support an accurate calculation of PSO monies owed to/by market participants, which will protect the interests of the Irish electricity customer and support Ireland in meeting its renewable energy targets.

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Glossary of Terms and Abbreviations

Abbreviation or Term	Definition or Meaning
AER	Alternative Energy Requirement
CER	Commission for Energy Regulation
CHP	Combined Heat and Power
CRU	Commission for Regulation of Utilities
DECC	Department of the Environment, Climate and Communications
HECHP	High Efficiency Combined Heat and Power
MPRN	Meter Point Reference Number
MWh	Megawatt Hour
PPA	Power Purchase Agreement
PSO	Public Service Obligation
REFIT	Renewable Energy Feed in Tariff
RMDS	Retail Market Design Service
SEMO	Single Electricity Market Operator
S.I.	Statutory Instrument

1. Introduction

1.1 The Commission for Regulation of Utilities

The CRU's mission is to protect the public interest in Water, Energy and Energy Safety. The CRU is guided by four strategic priorities that sit alongside the core activities we undertake to deliver in the public interest. These are:

- Deliver sustainable low-carbon solutions with well-regulated markets and networks;
- Ensure compliance and accountability through best regulatory practice;
- Develop effective communications to support customers and the regulatory process; and
- Foster and maintain a high-performance culture and organisation to achieve our vision

1.2 Purpose of this Document

The purpose of this document is to set out the CRU's requirements with respect to the certification of PSO cost and eligible administrative expense submissions, including the role of independent auditors.

1.3 Structure of Paper

This remainder of this document is structured as follows:

Section 1 - Introduction: Provides background information and outlines the purpose of this document.

Section 2 – Legislation Governing Submissions: Outlines the legislative framework governing the certification of suppliers' PSO costs.

Section 3 – Scope & Availability: Clarifies the scope and application of this Information Note.

Section 4 – Requirements for Certification: Identifies the key information and statements that are required when certifying suppliers' PSO costs.

Appendix 1 – Certification Pack for Submitted REFIT Outturns.

1.4 Related Documents

- Arrangements for the Calculation of the Public Service Obligation Levy post I-SEM Implementation [CRU/20/13](#)
- Notification to Suppliers Certification of the PSO Levy, including the role of independent auditors [CRU/20/019](#)
- CRU Decision on Arrangements for Calculation of the PSO Levy [CRU/21/045](#)

2. Legislation Governing Submissions

As part of the annual PSO calculation and determination process, suppliers are required to submit, inter-alia:

1. Estimates for electricity production of all eligible contracted generators for the forthcoming PSO year; and
2. Actual additional costs and eligible administrative expenses incurred during the previous PSO year in sourcing the electricity which they had contracted to procure under the public service obligation. The submission of the actual additional costs and eligible administrative expenses must be certified.

Section 10 (1) of Electricity Regulation Act 1999 (Public Service Obligations) Order 2002, as amended, requires the following:

10. (1) (ab) each supplier on whom an obligation is imposed by Article 6D shall provide the Commission details of the actual additional costs incurred by that supplier in complying with the obligation imposed on it by that Article, and

*10. (1) (b) suppliers, the distribution system operator and the transmission system operator shall provide details to the Commission of the actual administrative expenses incurred by them and referred to in Article 8(1)(c) and (d) together in each case with **a separate auditor's certificate, detailing the actual amounts of the costs and expenses referred to in subparagraphs (a), (ab) and (b), as appropriate, and certifying that the costs and expenses in question have been incurred and the amounts recorded have been properly extracted from the books and records of the company.***

Separately, in accordance with Section 10 (2) of the PSO Order 2002, as amended, the CRU is required to certify the total amount of the PSO Levy in respect of each PSO Levy year and to separately certify the amount of each constituent element of the PSO Levy as specified in Article 8(1), which includes suppliers “additional costs” and “administrative expense”

3. Scope & Applicability

3.1 Applicability

The compliance measures set out by the CRU in this document apply to suppliers that have executed Power Purchase Agreements (PPAs) in relation to the Renewable Energy Feed in Tariff (REFIT) support schemes. It is the CRU's intention that this document will be expanded for future PSO cycles to include certification of RESS outturn costs.

3.2 Exemptions

In the event that a supplier cannot comply with the requirements set out in this document, the supplier shall include a detailed explanation of the reasons for its non-compliance in its PSO submission and must formally request an exemption from the requirements in question. As part of this request, the supplier shall detail the actions it has taken, or proposes to take, to achieve compliance with the CRU's certification requirements and provide a statement regarding its compliance with the relevant PSO legislation and the conditions of its electricity supply licence.¹

Suppliers should note that the CRU will only consider such applications in exceptional circumstances. Exemptions will only be granted where the CRU is satisfied with the details provided and has deemed such an exemption to be appropriate, in the particular circumstances. Without an exemption, the supplier's PSO costs will not be allowed and relevant enforcement actions will be undertaken by the CRU, up to and including revocation of a supply licence in accordance with paragraph 1(d) of Schedule 2 of the supply licence, "Right of Commission to revoke Licence". In the event that an exemption is granted, the exemption will be limited to the applicable PSO year only.

3.3 Exceptions

The compliance measures set out in this document apply to supplier submissions covering generation projects that had PSO-supported outturn costs for a specific PSO year. The measures do not apply for projects that were not included in the PSO Levy for the PSO year or for projects that did not incur such costs in the year.

¹ Request shall be submitted, via letter to the CRU, by the Director/Proprietor/Partner of the licensed supplier.

4. Requirements for Certification

The CRU requires the following:

- 1) Statements from the supplier setting out details relating to the actual additional costs and eligible administrative expenses incurred two PSO Levy years previous, for example suppliers should submit actual outturn cost for 2020/2021 for inclusion in the 2022/23 PSO Levy.
- 2) A report expressing an independent auditor's factual findings with respect to the supplier's statements.²
- 3) If applicable, a copy of the accounting invoice for audit expenses incurred in the course of preparing a report of factual findings on PSO outturns.

The supplier's statements and independent auditor's report of factual findings must be prepared in accordance with this document.

4.1 Minimum Requirements for Certification

The supplier's statements and the independent auditor's report of factual findings shall comprise, as a minimum, a fully completed Certification Pack as set out in Appendix 1 (Parts A-F).

4.2 Information to be Provided by Suppliers when Engaging with Auditors

When a supplier is engaging with its auditor in relation to the requirements set out in this document, the supplier should provide to its auditor, at a minimum:

1. A copy of this publication
2. A copy of the Certification Pack for Submitted REFIT Outturns that is included

² The CRU notes that small sized companies may not be required to appoint an auditor, if they meet the threshold of an audit exemption. Given that the CRU's requirements for certification of PSO costs are based upon ISRS 4400 Engagements to perform agreed-upon Procedures regarding Financial Information, the CRU permits a supplier to engage the services of an accountant, provided the supplier meets the criteria for an audit exemption. Any accountant appointed by a supplier shall be qualified to be appointed as a statutory auditor to the company in order to complete the report as detailed in Part F of this document.

in Appendix 1, with Parts A-E completed and signed by the supplier's Director or equivalent.

The Certification Pack for Submitted REFIT Outturns, which is included in Appendix 1, will also be available in editable format on the CRU' PSO Secure Portal.

4.3 Submission of Certification Pack

The supplier statements and independent auditor's report of factual findings³ must be submitted to the CRU by the supplier. Prior to submission to the CRU, the supplier must ensure that their Certification Pack complies with the minimum requirements set out in this document.

4.4 Incomplete Certification

Where the supplier statements and independent auditor's report of factual findings do not provide sufficient assurance to the CRU regarding the actual PSO costs and eligible administrative expenses claimed by the supplier, the CRU's practice will be to deem the associated costs ineligible for inclusion for recovery via the PSO Levy, but subject to the exemptions set out in the subsection "Exemptions" in section 3.2 of this document.

4.5 Next Steps

This CRU initiative to further standardise and regularise the auditing of suppliers' PSO costs should be viewed as another step towards improved PSO submission and reporting arrangements. The CRU plans to review the level of compliance with these arrangements. Further requirements may then be considered by the CRU, in addition to the measures communicated in this document. The CRU may, from time to time, engage with third parties to carry out independent review checks of the additional costs and eligible administrative expenses submitted by suppliers.

³ The independent auditor's report of factual findings must be addressed to the supply company engaged by the auditor. It should not be addressed to the CRU or sent directly to the CRU by the auditing entity.

Appendix 1 – Certification Pack for Submitted REFIT Outturns

Guidance notes for suppliers and auditors

All parts of this Certification Pack are mandatory, except where indicated otherwise. This certification pack is available in editable format on the CRU secure portal. The following documents contain information that is pertinent to the preparation of suppliers' PSO cost submissions:

- REFIT 1 terms and conditions
- REFIT 2 terms and conditions
- REFIT 3 terms and conditions
- Most up to date PSO Levy documents available at www.cru.ie

Auditors should note that there are detailed guidelines provided at the end of this Appendix for consideration by auditors when performing their work.

PART A – SUPPLIER’S STATEMENT: DECLARATION

1. _____ (full legal entity name of the licensed supplier supported by the PSO Levy “Licensed Supplier”)
2. _____ (principal address at which business is carried on)
3. I, _____ (name of person signing), _____ (title and capacity of person signing) acknowledge responsibility for the accuracy of the PSO costs, administrative expenses and other information set out in Parts A-E. I confirm that the independent auditor has been provided with all information and explanations which it has requested or which I believe it requires for the purposes of its duties as independent auditor to the supply company.

Signed: _____ **Date:** _____

Printed Name: _____ **Position:** _____

Director/proprietor/partner of Licensed Supplier

PART B – SUPPLIER’S STATEMENT: CONFIRMATIONS

To be completed by the Licensed Supplier

I confirm the following details:

1. The PSO Levy year under review ('review year) is _____ (this should be in the format 20XX/YY).
2. The name (full legal entity name) of the Licensed Supplier supported by the PSO Levy is _____ ('Licensed Supplier', 'supplier' or 'company').
3. The following change(s) in the name of the legal entity have occurred in the past 12 months: _____ (if there has been no change please write 'none').
4. Power purchase agreements (PPAs) are in place between all the generators named in each table in Part D - *Tables for completion by the supplier* and the supplier with respect to all of the generation output reported in the tables in Part D.
5. The dedicated MPRN(s), stated in Part D correspond(s) solely to the generator(s) named.
6. The market revenues received by the supplier, as set out in each table in Part D, have been properly extracted from the books and records of the supply company.
7. The outturn costs for the supplier, as set out in each table in Part D, have been calculated correctly for the two portions of the respective calendar years (i.e. October-December and January-September) and:
 - a) The correct REFIT rates (reference prices) have been applied to each generator reported in each table in Part D (*reference DECC’s published rates*); and
 - b) The outturn costs have been properly extracted from the books and records of the supply company.
8. The calculation of the balancing payments, technology difference payments and opportunity cost payments, as set out in each table in Part D, have been correctly calculated, and in accordance with the CRU’s latest Arrangements for the Calculation of the PSO Levy.

The following confirmations at numbers 9 – 16 are required for biomass generators only (e.g. waste to energy, Biomass/Peat Co-firing plant, etc). Where applicable, the supplier should take the necessary actions to obtain the relevant information from the generator. Where a question is not applicable, suppliers are required to check the “Not applicable” box. Failure to do so may result in the Certification Pack being deemed incomplete.

9. The correct renewable fraction(s) of biomass have been applied to all relevant project(s) included in each table in Part D.

Not applicable <input type="checkbox"/>	Confirmed <input type="checkbox"/>	Not Confirmed <input type="checkbox"/>
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10. The renewable fraction (as applicable) has been calculated and independently verified based on outturn data provided in each table in Part D.

Not applicable <input type="checkbox"/>	Confirmed <input type="checkbox"/>	Not Confirmed <input type="checkbox"/>
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Please provide a brief description of the methodology used to calculate the renewable fraction of biomass (if applicable):

11. The renewable fraction for every Waste to Energy generator listed in each table in Part D is as follows:

Table 1

Waste to Energy Generator listed in Table 1 and/or Table 2 of Part D	Total Generation (MWh) during PSO Year (1 Oct – 30 Sept)	Percentage of outturn generation eligible for REFIT support (renewable fraction) during PSO Year (1 Oct – 30 Sept)	Total Generation (MWh) during PSO Year (1 Oct – 30 Sept) eligible for PSO Support

12. An Independent Renewable Fraction Report has been provided for each Waste-to-Energy Plant.

Not applicable <input type="checkbox"/>	Confirmed <input type="checkbox"/>	Not Confirmed <input type="checkbox"/>
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13. The percentage of outturn generation receiving support for biomass and energy crops for every Biomass/Peat generator listed in each table in Part D is as follows:

Table 2

Biomass/Peat Co-firing plant listed in Table 1 and/or Table 2 of Part D	Total Generation (MWh) during PSO Year (1 Oct – 30 Sept)	Percentage of outturn generation receiving support for Biomass.	Percentage of outturn generation receiving support for Energy Crops.	Total Generation (MWh) during PSO Year (1 Oct – 30 Sept) eligible for PSO Support

14. The appropriate REFIT rates for energy-crop feedstocks and non-energy-crop feedstocks have been applied to all relevant project(s) listed in each table in Part D.

Not applicable <input type="checkbox"/>	Confirmed <input type="checkbox"/>	Not Confirmed <input type="checkbox"/>
---	------------------------------------	--

REFIT Rate Applied for Energy Crop Feedstocks: _____

REFIT Rate Applied to Non-Energy Crop Feedstocks: _____

15. The appropriate percentage of electricity certified as being HE CHP has been applied to all relevant project(s) listed in each table in Part D.

Not applicable <input type="checkbox"/>	Confirmed <input type="checkbox"/>	Not Confirmed <input type="checkbox"/>
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16. The percentage of electricity that is certified as HE CHP for the review year for every CHP generator listed in each table in Part D, and the date of issue of the applicable HE CHP is license as follows:

Table 3

CHP Generator listed in Table 1 and/or Table 2 of Part D	Total Generation (MWh) during PSO Year (1 Oct – 30 Sept)	Percentage of electricity certified as HE CHP	HE CHP rate applied in Supplier’s outturn calculation	Date of Relevant HE CHP certificate issued by CRU	Total Generation (MWh) during PSO Year (1 Oct – 30 Sept) eligible for HECHP Support

17. All of the projects for which an ex-post submission is being made has been included in the PSO S.I. for the relevant period.

Not applicable <input type="checkbox"/>	Confirmed <input type="checkbox"/>	Not Confirmed <input type="checkbox"/>
---	------------------------------------	--

18. All of the above information has been reviewed by an independent auditor. During the course of this review, the auditor has performed each of their auditing procedures as identified in this document

Not applicable <input type="checkbox"/>	Confirmed <input type="checkbox"/>	Not Confirmed <input type="checkbox"/>

If unconfirmed, provide justification for same: _____

Signed: _____ **Date:** _____

Printed Name: _____ **Position:** _____

Director/proprietor/partner of Licensed Supplier

PART C - SUPPLIER’S STATEMENT: PSO COSTS & ADMINISTRATIVE EXPENSES

To be completed by the Licensed Supplier

The total monetary value of the PSO costs and administrative expenses claimed in the review year are as follows:

Category	Value €
Actual REFIT Payment ⁴	
Administrative expenses	
Total	

The list of the administrative expenses claimed is as follows:

Administration expense	Amount €
Total	

I confirm that _____ (name of Licensed Supplier) has adequate procedures in place for the calculation of the PSO costs and administrative expenses. With reference to Section 10 of Statutory Instrument No. 217 of 2002, I also confirm that the costs and expenses above accurately reflect the costs incurred, have been correctly calculated and have been properly extracted from the books and records of the company.

Signed: _____ **Date:** _____

Printed Name: _____ **Position:** _____

Director/proprietor/partner of Licensed Supplier

⁴ As defined in Section 4.2 of the CRU’s Arrangements for the Calculation of the Public Service Obligation Levy post I-SEM Implementation ([CRU/20/013](#)), or any subsequent updated decision by the CRU.

PART D – SUPPLIER’S STATEMENT: HISTORICAL REFIT INFORMATION

To be completed by the Licensed Supplier

Table 1 – Historical REFIT information for 1 October – 31 December of the relevant review year

Review the table references below carefully before completing a separate row for each REFIT contract for the designated **3-month period**. Insert additional rows as required.

A	B	C	D	E	F	G	H	I	J	K = H + I + J
Generation site name	REFIT scheme	REFIT reference number	Confirm letter of offer In place	Metered Quantity (MWh)	Actual Market Revenues (€)	Actual Market Costs (€)	Actual Balancing Cost Payment (€)	Actual Technology Difference Payment (€)	Actual Opportunity Cost Payment (€)	Actual REFIT Payment (€)
			<input type="checkbox"/>							
			<input type="checkbox"/>							
			<input type="checkbox"/>							
			<input type="checkbox"/>							
				Insert Total			Insert Total	Insert Total	Insert Total	Insert Total

Table references:

A = The generation site name as per the REFIT letter of offer. Note: if a site has multiple REFIT contracts, list each contract separately.

B = The REFIT scheme to which the site described at B belongs, i.e. REFIT 1, REFIT 2 or REFIT 3.

C = The REFIT scheme reference number, as per the REFIT letter of offer. Provide in format X/X/XXX.

D = Confirm, by ticking the box, that the REFIT letter of offer is in place.

E = The actual Metered Quantity (MWh) eligible for support in the period, as defined in the CRU’s latest Arrangements for Calculation of the PSO Levy⁵.

F = The Actual Market Revenue in the period, as defined in the CRU’s latest Arrangements for Calculation of the PSO Levy⁵.

G = The Actual Market Costs in the period, as defined in the CRU’s latest Arrangements for Calculation of the PSO Levy⁵.

H = The Actual Balancing Cost Payment for the period, as in the CRU’s latest Arrangements for Calculation of the PSO Levy⁵.

I = The Actual Technology Difference Payment (if applicable) for the period, the CRU’s latest Arrangements for Calculation of the PSO Levy⁵.

J = Actual Opportunity Cost Payment for the period, as in the CRU’s latest Arrangements for Calculation of the PSO Levy⁵.

K = Actual REFIT Payment, as defined in the CRU’s latest Arrangements for Calculation of the PSO Levy⁵.

Table 2 – Historical REFIT information for 1 January – 30 September of the relevant review year

Review the table references below carefully before completing a separate row for each REFIT contract for the designated **9-month period**. Insert additional rows as required.

A	B	C	D	E	F	G	H	I	J	K = H + I + J
Generation site name	REFIT scheme	REFIT reference number	Confirm letter of offer In place	Metered Quantity (MWh)	Actual Market Revenues (€)	Actual Market Costs (€)	Actual Balancing Cost Payment (€)	Actual Technology Difference Payment (€)	Actual Opportunity Cost Payment (€)	Actual REFIT Payment (€)
			<input type="checkbox"/>							
			<input type="checkbox"/>							
			<input type="checkbox"/>							
			<input type="checkbox"/>							
				Insert Total			Insert Total	Insert Total	Insert Total	Insert Total

Table references:

A = The generation site name as per the REFIT letter of offer. Note: if a site has multiple REFIT contracts, list each contract separately.

B = The REFIT scheme to which the site described at B belongs, i.e. REFIT 1, REFIT 2 or REFIT 3.

C = The REFIT scheme reference number, as per the REFIT letter of offer. Provide in format X/X/XXX.

D = Confirm, by ticking the box, that the REFIT letter of offer is in place.

E = The actual Metered Quantity (MWh) eligible for support in the period, as defined in the CRU's latest Arrangements for Calculation of the PSO Levy⁶.

F = The Actual Market Revenue in the period, as defined in the CRU's latest Arrangements for Calculation of the PSO Levy⁶.

G = The Actual Market Costs in the period, as defined in the CRU's latest Arrangements for Calculation of the PSO Levy⁶.

H= The Actual Balancing Cost Payment for the period, as in the CRU's latest Arrangements for Calculation of the PSO Levy⁶.

I = The Actual Technology Difference Payment (if applicable) for the period, the CRU's latest Arrangements for Calculation of the PSO Levy⁶.

J = Actual Opportunity Cost Payment for the period, as in the CRU's latest Arrangements for Calculation of the PSO Levy⁶.

K = Actual REFIT Payment, as defined in the CRU's latest Arrangements for Calculation of the PSO Levy⁶.

Table 3 – Historical REFIT information for 1 October– 30 September of the relevant review year

Review the table references below carefully before completing a separate row for each REFIT contract for the designated **9-month period**. Insert additional rows as required.

A	B	C	D	E	F	G	H	I	J	K = H + I + J
Generation site name	REFIT scheme	REFIT reference number	Confirm letter of offer In place	Metered Quantity (MWh)	Actual Market Revenues (€)	Actual Market Costs (€)	Actual Balancing Cost Payment (€)	Actual Technology Difference Payment (€)	Actual Opportunity Cost Payment (€)	Actual REFIT Payment (€)
			<input type="checkbox"/>							
			<input type="checkbox"/>							
			<input type="checkbox"/>							
			<input type="checkbox"/>							
				Insert Total			Insert Total	Insert Total	Insert Total	Insert Total

Table references:

A = The generation site name as per the REFIT letter of offer. Note: if a site has multiple REFIT contracts, list each contract separately.

B = The REFIT scheme to which the site described at B belongs, i.e. REFIT 1, REFIT 2 or REFIT 3.

C = The REFIT scheme reference number, as per the REFIT letter of offer. Provide in format X/X/XXX.

D = Confirm, by ticking the box, that the REFIT letter of offer is in place.

E = The actual Metered Quantity (MWh) eligible for support in the period, as defined in the CRU's latest Arrangements for Calculation of the PSO Levy⁷.

F = The Actual Market Revenue in the period, as defined in the CRU's latest Arrangements for Calculation of the PSO Levy⁷.

G = The Actual Market Costs in the period, as defined in the CRU's latest Arrangements for Calculation of the PSO Levy⁷.

H= The Actual Balancing Cost Payment for the period, as in the CRU's latest Arrangements for Calculation of the PSO Levy⁷.

I = The Actual Technology Difference Payment (if applicable) for the period, the CRU's latest Arrangements for Calculation of the PSO Levy⁷.

J = Actual Opportunity Cost Payment for the period, as in the CRU's latest Arrangements for Calculation of the PSO Levy⁷.

K = Actual REFIT Payment, as defined in the CRU's latest Arrangements for Calculation of the PSO Levy⁷.

Table 4 – Historical REFIT information for 1 October – 30 September of the relevant review year

⁷ In January 2021, a Consultation Paper was published regarding the Arrangements for Calculating the PSO levy ([CRU/21/04](#)). A decision on the Consultation Paper is expected later in 2021. All ex-post submissions for the 2019/20 PSO year, made in 2021, shall take into account these updated arrangements.

Review the table references below carefully before completing a separate row for each REFIT contract for the designated **PSO year**. Insert additional rows as required.

A	B	C	D	E	F	G	H	I	J	K
Generation site name	REFIT reference number	EIC Code	MPRN	REFIT Support Start Date	REFIT Support End Date	REFIT scheme	Transmission or Distribution Network Connected	In Market or Out of Market Generator	Unit GU_Code (Applicable to In Market generators)	TG/DG Identifier Code

Table references:

A = The generation site name as per the REFIT letter of offer. Note: if a site has multiple REFIT contracts, list each contract separately.

B = The REFIT scheme reference number, as per the REFIT letter of offer. Provide in format X/X/XXX.

C = Energy Identification Code (EIC). Information regarding EICs is available on EirGrid’s website. **A unique EIC code must be submitted for each REFIT project.**

D = The REFIT scheme generator’s dedicated MPRN, which is a unique 11-digit number.

E = The Start Date of REFIT Support. This is defined as the specific date on which the supplier purchased output from the plant of the generator which was exported for the purposes of distribution or transmission (dd/mm/yyyy). For further clarity, please revert to the applicable REFIT Scheme Terms and Conditions.

F = The End Date of REFIT Support. Support for any particular project cannot exceed 15 years from the Start Date of that project and may not extend beyond applicable scheme end date, as set out in each REFIT scheme’s Terms and Conditions.

G = The REFIT scheme to which the site described at B belongs, i.e. REFIT 1, REFIT 2 or REFIT 3.

H = Confirm whether the generation unit is Transmission Network or Distribution Network connected.

I = State whether the unit is an In Market or Out of Market generator.

J = The GU_Code for each In Market generator claiming REFIT support for the review year (GU_XXXXXX). For Out of Market units, “N/A” may be stated here.

K = The applicable TG/DG Identifier Code for each project receiving REFIT support

With reference to Section 10 of Statutory Instrument No. 217 of 2002, I confirm that the information contained within the four tables in Part D is accurate and has been properly extracted from the books and records of the company.

Signed: _____ **Date:** _____

Printed Name: _____ **Position:** _____

Director/proprietor/partner of Licensed Supplier

PART E – SUPPLIER’S STATEMENT: ADDITIONAL INFORMATION

To be completed by the Licensed Supplier

Provide any further documentation or information that is significant to the supplier’s eligible outturn PSO costs or which should be considered and reviewed by the CRU.

Where a previous PSO year’s submissions has been based on M+4 settlements reports then, and following the receipt of M+13 data, a supplier is obliged to undertake a reconciliation unless it has reasonable grounds to believe that such a reconciliation would be immaterial (less than €5000).

Please confirm a review of the difference between M+4 and M+13 settlement data has taken place.

Not applicable <input type="checkbox"/>	Confirmed <input type="checkbox"/>	Not Confirmed <input type="checkbox"/>
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If threshold is exceeded, please provide details (e.g. amount involved, review by auditor, etc)

I confirm the information contained in Part E (if any) is accurate and has been properly extracted from the books and records of the company.

Signed: _____ **Date:** _____

Printed Name: _____ **Position:** _____

Director/proprietor/partner of Licensed Supplier

PART F – INDEPENDENT AUDITOR’S REPORT TEMPLATE

Report of Factual Findings in connection with REFIT Outturns

To: Name of contact person(s) and Position of (entity/supplier name) (“Licensed Supplier”)

We have performed the procedures agreed with you in our engagement letter dated (date of engagement letter) and outlined below on the information provided in Part B, Part C and Part D (“the schedules”) of the Certification Pack for Submitted REFIT Outturns in respect of the LICENSED SUPPLIER for the PSO Levy year [2020/2021].

Our engagement was undertaken in accordance with International Standard on Related Services (‘ISRS’) 4400 Engagements to perform Agreed-upon Procedures regarding Financial Information as promulgated by the International Federation of Accountants (‘IFAC’) applicable to agreed-upon procedures engagements. The procedures were performed solely to assist you in evaluating the information contained in the schedules provided to the CRU and are summarized below.

Procedures performed

We have performed the procedures outlined here:

[example procedures

- 1) Check the Energy Identification Code against the information available from EirGrid’s website.
- 2) Check the generation site name(s) and REFIT reference number(s) to the REFIT letter of offer.]

[insert remainder from Annex]

Findings

[example findings

- 3) For each generator listed, the Energy Identification Code agreed to the information available from EirGrid’s website
- 4) For each generator listed, the generation site names and REFIT reference numbers agreed to the REFIT letter of offer.]

[insert remaining results]

Because the procedures performed by us did not constitute either an audit or a review made in accordance with International Standards on Auditing or International Standards on Review Engagements, we do not express any assurance on the schedules.

Had we performed additional procedures, or had we performed an audit or review of the schedules in accordance with International Standards on Auditing or International Standards on Review Engagements, other matters might have come to our attention that would have been reported to you. Consequently, we make no representations as to whether the procedures we have carried out are adequate for your purposes.

Use of this Report

The schedules are prepared to assist the Licensed Supplier to meet its obligations under Statutory Instrument No. 217 of 2002, as amended. As a result, the schedules may not be suitable for another purpose. This report relates only to the information specified in the schedules and does not extend to any financial statements of the LICENCED SUPPLIER taken as a whole.

Our report is addressed to the Licensed Supplier and is intended solely for the Licensed Supplier. Our report must not be made available, copied or recited to any other party without our express written permission. However, we understand that a copy of our report has been requested by the CRU in accordance with their [Notification CRU/202209b]. We agree that a copy of our report may be provided to the CRU for their information in connection with this purpose but only on the basis that we shall not be liable for any loss, damage, or expense of whatsoever nature which is caused by reliance on our report by the CRU.

AUDITOR/Reporting Accountant

Date

Address

Auditor Procedure Guidance Notes

The following procedures should be considered by the auditor when performing their work. Any procedure not performed by the auditor should be declared by the Supplier in part B of this document.

PART B

Waste to Energy

- i. Check that for each Waste to Energy generation unit listed in Table 1, the ex-post renewable fraction calculation has been verified by an independent third party
- ii. Check that for each Waste to Energy generation unit listed in Table 1, the ex-post renewable fraction detailed in Table 1, corresponds to the renewable fraction detailed in the independent third-party report.
- iii. For each Waste to Energy generation unit listed in Table 1, agree the Total Generation to the Metered Quantity and market revenues received with the Single Electricity Market Operators (SEMO) self-billing invoice for [a sample of] the generation sites.
- iv. For each Waste to Energy generation unit listed in Table 1, recalculate the eligible generation based on the percentage and total generation in the table.

Biomass/Peat

- v. Check that for each Biomass/Peat generation unit listed in Table 2, the ex-post renewable fraction of biomass and energy crops generation has been verified by an independent third-party.
- vi. Check that for each Biomass/Peat generation unit listed in Table 2, the ex-post renewable fraction of biomass and energy crops generation detailed in Table 2, corresponds to the renewable fraction detailed in the independent third-party report.
- vii. For each Biomass/Peat generation unit listed in Table 2, agree the Total Generation to the Metered Quantity and market revenues received with the Single Electricity Market Operators (SEMO) self-billing invoice for [a sample of] the generation sites.
- viii. For each Biomass/Peat generation unit listed in Table 2, recalculate the eligible generation based on the percentage and total generation in the table.

HECHP

- ix. Check that for each generation unit listed in Table 3, the supply company has a CRU issued HECHP certificate for the two calendar years (i.e. 1 Oct – 31 Dec & 1 Jan -30 Sept) spanning the relevant PSO Levy Year.
- x. Check that for each HECHP generation unit listed in Table 3, the ex-post renewable fraction of biomass and energy crops generation detailed in Table 2, corresponds to the renewable fraction detailed in the CRU issued HECHP Certificate.
- xi. For each HECHP generation unit listed in Table 3, agree the Total Generation to the Metered Quantity and market revenues received with the Single Electricity

Market Operators (SEMO) self-billing invoice for [a sample of] the generation sites.

- xii. For each HECHP generation unit listed in Table 3, recalculate the eligible generation based on the percentage and total generation in the table.

PART C:

- i. Vouch each administration expense to invoices and bank records.
- ii. Check that the gross monetary value of the PSO costs and administrative expenses set out in the Schedules have been recorded in the books and records of the Company and agree that the balances presented in the Schedules have been appropriately extracted from the books and records of the company.

PART D, for each of Table 1, Table 2, Table 3 and Table 4:

- i. Check the Energy Identification Code detailed in Table 4 against the information available from EirGrid's [website](#).
- ii. Check the generation site name(s) and REFIT reference number(s) to the REFIT letter of offer.
- iii. Check the MPRN for generators listed in Table 4 with information available from the Retail Market Design Service (RMDS) [website](#) or obtained from EirGrid where applicable⁸.
- iv. Agree, for a sample of periods⁹, the metered Meter Quantity with data obtained from SEMO.
- v. Check the DA and Imbalance market prices used to calculate the Actual Market Revenues for a sample periods with publicly available market price data⁵.
- vi. Recalculate [a sample of] the Actual Market Revenues and Actual Market Costs for In-Market Generation/Out-of-Market Generation to verify that these formulae have been applied in line with the CRU's updated Arrangements for Calculation of the PSO Levy.
- vii. Recalculate [a sample of] the outturn costs claimed for [a sample of] the generation sites provided in Part D, by inter alia:
 - For REFIT 1: recalculate the 15% Actual Balancing Cost Payment
 - For REFIT 2 and 3 recalculate the Actual Balancing Cost Payment in accordance with the REFIT 2 and REFIT 3 terms and conditions.
- viii. Recalculate the Actual Technology Difference Payment claimed (where applicable).

⁸ MPRN information for Distribution Connected generators is published by RMDS. EirGrid as the TSO may be contacted directly to obtain MPRN information for generators connected to the Transmission Network.

⁹ *Period* refers to a half hour Imbalance Settlement Period. Refer to the definition of the Imbalance Settlement Period, as defined in Trading and Settlement Code.

- ix. Recalculate the Actual Opportunity Cost Payment (where applicable).
- x. Check the arithmetical accuracy of Table 1, 2 & Table 3.
- xi. For each In Market Generator detailed in Table 4, check the REFIT Start date provided against the Effective Date of registration detailed in SEMO's database of registered units¹⁰. For each Out of Market Generator detailed in Table 4, check the REFIT Start date provided against the date of energization detailed in the DSO's Energised Connected Wind Farms report¹¹.

¹⁰ [Available here](#)

¹¹ [Available here](#)