

ISCC DE Audit Procedures Point of origin of Waste and Residues according to the 36th BImSchV and BioKraft-NachV

No.	Template	Remarks	Page
1	Basic data	Basic data of the entity to be audited	1
2	Point of origin	Template for points of origin, not being interfaces according to § 2, paragraph 3, no. 1 Biokraft-NachV where the waste and residues occur (e.g. restaurants) and who deliver the waste and residues to collecting points or treatment / processing plants. Points of origin must be controlled according to a sample, but are not subject of certification.	2
3	Communal/public collecting point	Under the requirements in this template, a communal/public collecting point (e.g. communal garbage station) can be regarded as a Point of origin of material according to § 7 of the 36th BImSchV.	5
4	Action plan	List of non-conformities and definition of corrective actions	6

Notification: According to the requirements by the Federal Office for Agriculture and Food (Bundesanstalt für Landwirtschaft und Ernährung – BLE) activities within the framework of the 36th BImSchV are only allowed in the eligible countries, which are published on an official list by ISCC. The official list of eligible countries is published in the client login section of the ISCC website.

ISCC DE Audit Procedures	Point of origin of waste and residues (36th BImSchV)	Template No. 1:	Basic data
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1	Name of company / Point of origin	
2	Address of the operational unit	
3	Country	
4	Type of operation	
5	Communal Collecting point	<input type="checkbox"/> yes (template 3 must be checked) <input type="checkbox"/> no (template 2 must be checked)
6	Name of responsible unit manager	
7	Name of certification body	
8	Name of the auditor(s)	
9	Date of audit	

General guidelines:

The following audit procedures must be used for the on-site inspection of each Point of origin of waste and residues according to § 7 of the 36th BImSchV, which has been selected for inspection according to the sample during the certification process of the first gathering point (collecting point).

In the pre-course of the audit, the risk has to be evaluated and the respective sample of the Points of origin to be inspected must be defined. For each, the following audit procedures need to be checked and filled in separately.

In case, the Point of origin is a communal/public collecting point, where private households can discharge e.g. used cooking oil, only template No. 3 (not No. 2) must be checked and filled in.

ISCC DE Audit Procedures	Point of origin of waste and residues (36th BImSchV)	Template No. 2:	Point of origin			
Requirements	Verification guidance	Evidence/documents	Findings		Conformity	
					No	Yes
Is ensured, that the Point of origin is located in a country which is eligible under the 36th BImSchV?	Check the official list of countries eligible under ISCC and the 36th BImSchV.	Address of the Point of origin, List of eligible countries published by ISCC				
Did the Point of origin delivering waste or residues fill in self-declarations according to the form published by the BLE, and have they been handed over to the collecting point (first gathering point)?	Check if the corresponding documents are completely available and if the self-declarations have completely been filled in and signed (copies of all self-declarations issued as well as related documents have to be present at the Point of origin that is being checked). Check if the present documents validate the outgoing quantities.	Self-declarations, contracts, invoices, delivery document etc. are available and consistent. The documentation validates the outgoing quantities.				
Does the information stated in the self-declaration meet the requirements of the 36th BImSchV and is the information plausible?	Check if the information is correct. In particular, the following points have to be considered: <ul style="list-style-type: none"> • Is ensured that the waste is in fact raw material according to the Biomass Ordinance (BiomasseV)? • Does the material fall in the category of materials according to § 7, paragraph 1 of the 36th BImSchV and of the list of the BLE? • If the waste/residues derive from farming, forestry and fishing or from aquacultures (e.g. straw from agriculture), the §§ 4-7 of the Biokraft-NachV or the BioSt-NachV respectively must be fulfilled, that means the land related sustainability criteria must be checked (see ISCC 202) All wastes/residues delivered have to be listed and identified in an unequivocal way. Main products and by-products shall not be listed here.	Detailed information and documentation concerning type and quantity of the incurring and delivered waste/residues is available (waste code numbers, production re-ports, quantities, delivery documents, storage reports, contracts with the first gathering point or collector and respective invoices) and allow to evaluate the fulfilment of the requirements Incurring and delivered types and quantities of waste/residues correspond to the documentation and the type and size of the Point of origin. The waste/residues are listed in the list of materials published by				

Requirements	Verification guidance	Evidence/documents	Findings	Conformity	
				No	Yes
		the BLE according to § 7, paragraph 1 of the 36th BImSchV.			
Is ensured that the requirement to avoid waste according to § 5, paragraph 1, sentence 1, no. 3 of the BImSchG is met?	Check if the avoiding of waste according to the principles of the BImSchG is technically not possible or not reasonable.	It can be validated that the requirement to avoid waste is met.			
Is ensured that waste/residues are not produced on purpose and that raw material is not transformed to waste on purpose (e.g. by adding waste materials to raw materials)?	In order to exclude that waste/residues are produced on purpose, the quantities of waste and residues incurring at the Point of origin have to be validated. Check if the incurring quantities correspond to the size of the Point of origin and the sales realised at the point.	Production reports, sales volume of main products, quantities of raw material used, incurring quantities of waste/residues, delivery documents, invoices			
In case the delivered material is a "waste" (not a residue according to the 36th BImSchV), is ensured, that the material is eligible for double counting according to § 7 para. 1 No. 1 of the 36th BImSchV? (Be aware: Waste material is not automatically eligible for double counting! This must be checked on a case-by-case basis. Note: According to § 7 para. 1 No. 2 in connection with paragraph 4 of the 36th BImSchV, used cooking oils and fats, raw glycerine, straw etc. are considered to be residues within the scope of the 36th BImSchV)	<p>Check, if the material is a waste on which the provisions of the German Life-Cycle Resource Management Act or its principles respectively apply. Check, if all of the following criteria are met (if only one of the following criteria is not met, this means, that the material does not meet the requirements of the 36th BImSchV and thus is not eligible for double counting):</p> <p>The material is a substance or item, the owner disposes, wants to dispose or needs to dispose.</p> <p>A waste code is available for the material.</p> <p>The respective material has been treated as a waste also previously by the Point of origin. The respective material has not been used for a different type of application (In case the material has previously been used for another application, it is a by-product. In this case the material is not eligible for double counting.).</p>	Documentation of recognized waste streams, official licences with regards to waste, documentation on how the material has previously been disposed of or how the material was previously used, invoices, contracts, delivery documents, production reports, waste codes			
Is ensured that the material in the framework of the 36th BImSchV is not animal oils or animal fats?	Check if the materials completely of partially consist of animal oils or fats. Note: Biofuels from animal fats or oils cannot be counted double against the	Detailed information concerning type and quantity of the incurring material, waste transfer			

Requirements	Verification guidance	Evidence/documents	Findings	Conformity	
				No	Yes
	German biofuel quota. An unintentional but unavoidable contamination with components of animal origin does not preclude the eligibility of double counting towards the quota.	notes, waste code numbers etc.			
Is ensured that biomass, which is only being classified as waste or residue because the date of expiry has been exceeded, is not being delivered as eligible for double counting?	Check expiry dates of delivered material. Biomass being waste or residue only because the date of expiry has been exceeded is not eligible for double counting.	Expiry dates			
Is ensured that sustainable and non-sustainable material cannot be mixed?	Verify if sustainable and non-sustainable materials are physically stored separately and that no mixing occurs.	Sustainable and non-sustainable materials are stored separately. No mixing occurs.			
Is ensured that an unusually short usage of vegetable fats and oils (e.g. in order to declare these fats and oils as used cooking oil) does not take place?	Check if vegetable oils and fats are used within the usual conditions. 24 hours (dwell time) shall be considered as benchmark for the utilisation of vegetable fats and oils within the usual framework for frying or deep-frying. In practice, there can be deviations from this benchmark. The following criteria have to be considered, among others: <ul style="list-style-type: none"> • Usage in the gastronomic or in the industrial sector • Different thermal resilience or capacity of the vegetable fats and oils • Ratio of the surface and the depth of the deep fryer • deep-frying quantities • Addition of fresh fat and oil • Different fat absorption rates of food • Addition of additives 	Relevant criteria have been checked in a well-balanced way. Vegetable fats and oils are used in the usual conditions.			
Do the outgoing quantities correspond with the incoming quantities documented by the collector?	Check the total quantities delivered to the collector, on the basis of delivery notes, invoices, waste transfer notes etc. Compare the result with the incoming quantities documented at the collector.	Delivery documents, invoices, waste transfer notes etc. The outgoing quantities at the Point of origin correspond to the documented incoming quantities at the collector.			

ISCC DE Audit Procedures	Point of origin of waste and residues	Template No. 3:	Communal/public collecting point		
Requirements	Verification guidance	Evidence/documents	Findings	Conformity	
				No	Yes
Is ensured, that the Point of origin is located in a country which is eligible under the 36th BImSchV?	Check the official list of countries eligible under ISCC and the 36th BImSchV.	Address of the Point of origin, List of eligible countries published by ISCC			
Is ensured, that the disposal of material by private households is controlled by the communal/public collecting point?	Check, if a systematic and documented registry of the disposing private households is in place.	Registry or system for the control of the disposing private households			
Is ensured, that a clear labelling can provide/ensure that only material according to § 7 of the 36th BImSchV can be disposed?	Check if a clear labelling is in place. Check especially, if it is clearly visible, that vegetable oils and fats must be disposed separately from fats and oils of animal origin.	Labelling, signs e.g. on containers			
Is ensured, that the materials eligible for double counting according to § 7 of the 36th BImSchV are stored separately from non-sustainable material?	Check, if a separate storage e.g. by separate containers is in place. Check if a clear identification of the material according to § 7 of the 36th BImSchV is possible.	Storage items, containers, boxes, buckets etc.			
Is ensured, that the communal/public collecting point performs a comprehensible documentation of the amounts of material collected from the communal/public collecting point?	Check if documentation of the dispatched amounts is available.	Copies of delivery notes, invoices, contracts			
Is ensured, that the amount of (double counting) material dispatched by the communal/public collecting point per year is plausible?	Compare the amounts of material dispatched by the communal/public collecting point with the amounts dispatched within the previous 12 months and with the quantity of disposing private households.	Historical documentation, quantity/number of private households disposing double counting material			

ISCC DE Audit Procedures	Point of origin of waste and residues (36th BImSchV)	Template No. 4:	Action plan
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No.	Requirement/Finding	Action/Measure	Implementation until when (within 40 days)	Measure implemented	
				No	Yes
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					

Place, Date, Signature Auditor

Place, Date, Signature Client