

(vi) Adjustments due to enforcement actions arising from administrative or judicial orders. The implementation plan must also provide for adjustments to the milestones as directed by any final administrative or judicial order, as specified in paragraph (h)(1)(vii) and (viii) of this section. Where the final administrative or judicial order does not include a reforecast of the source's baseline, the State or Tribe shall evaluate whether a reforecast of the source's baseline emissions is appropriate.

(vii) Adjustments for enforcement actions. The plan must provide that, based on paragraph (h)(1)(v) and (vi) of this section, the milestone must be decreased by an appropriate amount based on a reforecast of the source's decreased sulfur dioxide emissions. The adjustments do not become effective until after the source has reduced its sulfur dioxide emissions as required in the settlement agreement, or administrative or judicial order. All adjustments based upon enforcement actions must be made in the form of an implementation plan revision that complies with the procedural requirements of §§ 51.102 and 51.103.

(viii) Documentation of adjustments for enforcement actions. In the periodic plan revision required under 51.309(d)(10), the State or Tribe shall include the following documentation of any adjustment due to an enforcement action:

(A) identification of each source under the State or Tribe's jurisdiction which has reduced sulfur dioxide emissions pursuant to a settlement agreement, or an administrative or judicial order;

(B) for each source identified, a statement indicating whether the milestones were adjusted in response to the enforcement action;

(C) discussion of the rationale for the State or Tribe's decision to adjust or not to adjust the milestones; and

(D) if extra SO<sub>2</sub> emissions reductions (over and above those reductions needed for compliance with the applicable regulations) were part of an agreement to settle an action, a statement indicating whether such reductions resulted in any adjustment to the milestones or allowance allocations, and a discussion of the rationale for the State or Tribe's decision on any such adjustment.

(ix) Adjustment based upon program audits. The plan must provide for appropriate adjustments to the milestones based upon the results of program audits. Any such adjustment based upon audits must be made in the form of an implementation plan revision

that complies with the procedural requirements of §§ 51.102 and 51.103. The implementation plan revision must be submitted to the Administrator no later than the first due date after the audit for a periodic report under paragraph (d)(10) of this section.

(x) Adjustment for individual sources opting into the program. The plan may provide for adjustments to the milestones for any source choosing to participate in the program even though the source does not meet the 100 tons per year criterion for inclusion. Any such adjustments must be made in the form of an implementation plan revision that complies with the procedural requirements of §§ 51.102 and 51.103.

(2) *Requirements for monitoring, recordkeeping and reporting of actual annual emissions of sulfur dioxide.*

(i) *Sources included in the program.* The implementation plan must provide for annual emission monitoring and reporting, beginning with calendar year 2003, for all sources with actual emissions of sulfur dioxide of 100 tons per year or more as of 2003, and all sources with actual emissions of 100 tons or more per year in any subsequent year. States and Tribes may include other sources in the program, if the implementation plan provides for the same procedures and monitoring as for other sources in a way that is federally enforceable.

(ii) *Documentation of emissions calculation methods.* The implementation plan must provide documentation of the specific methodology used to calculate emissions for each emitting unit included in the program during the base year. The implementation plan must also provide for documentation of any change to the specific methodology used to calculate emissions at any emitting unit for any year after the base year.

(iii) *Recordkeeping.* The implementation plan must provide for the retention of records for at least 10 years from the establishment of the record. If a record will be the basis for an adjustment to the milestone as provided for in paragraph (h)(1) of this section, that record must be retained for at least 10 years from the establishment of the record, or 5 years after the date of the implementation plan revision which reflects the adjustment, whichever is longer.

(iv) *Completion and submission of emissions reports.* The implementation plan must provide for the annual collection of emissions data for sources included within the program, quality assurance of the data, public review of the data, and submission of emissions reports to the Administrator and to each

State and Tribe which has submitted an implementation plan under this section. The implementation plan must provide for submission of the emission reports by no later than September 30 of each year, beginning with reports due September 30, 2004 for emissions from calendar year 2003. For sources for which changes in emission quantification methods require adjustments under paragraph (h)(1)(iii) of this section, the emissions reports must reflect the method in place before the change, for each year until the milestone has been adjusted. If each of the States which have submitted an implementation plan under this section have identified a regional planning organization to coordinate the annual comparison of regional SO<sub>2</sub> emissions against the appropriate milestone, the implementation plan must provide for reporting of this information to the regional planning body.

(v) *Exceptions reports.* The emissions report submitted by each State and Tribe under paragraph (h)(2)(ii) of this section must provide for exceptions reports containing the following:

(A) identification of any new or additional sulfur dioxide sources greater than 100 tons per year that were not contained in the previous year emissions report;

(B) identification of sources shut down or removed from the previous year emissions report;

(C) explanation for emissions variations at any covered source that exceed plus or minus 20 percent from the previous year's emissions report;

(D) identification and explanation of changed emissions monitoring and reporting methods at any source. The use of any changed emission monitoring or reporting methods requires an adjustment to the milestones according to paragraph (h)(1)(iii) of this section.

(vi) *Reporting of emissions for the Mohave Generating Station for the years 2003 through 2006.* For the years 2003, 2004, 2005, and for any part of the year 2006 before installation and operation of sulfur dioxide controls at the Mohave Generating Station, emissions from the Mohave Generating Station will be calculated using a sulfur dioxide emission factor of 0.15 pounds per million BTU.

(vii) *Special provision for the year 2013.* The implementation plan must provide that in the emissions report for calendar year 2012, which is due by September 30, 2013 under paragraph (h)(2)(iv) of this section, each State has the option of including calendar year 2018 emission projections for each source, in addition to the actual