



EUROPEAN COMMISSION
DIRECTORATE-GENERAL FOR ENERGY
DIRECTORATE-GENERAL FOR CLIMATE ACTION

Reporting Guidelines Dataflow 8 & 15: Energy subsidies

**under Regulation (EU) 2018/1999 on Governance of the Energy Union
and Climate Action
Implementing Regulation 2022/2299
Annexes 8 and 15**

Disclaimer: these draft guidelines have been distributed for information in the context of the 5 November 2024 meeting of Energy Union Committee – Working Group I & Climate Change Committee – Working Groups I, II & Adaptation. A final version of the guidelines is to follow.

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1. INTRODUCTION

1.1. This document

From 2023, reporting on the phase-out of energy subsidies is part of the national energy and climate progress reports (Article 17) under Regulation (EU) 2018/1999 on the Governance of the Energy Union and Climate Action.

This document provides both technical and thematic guidance for the relevant reporting obligation and the use of the e-platform. The purpose of the guidelines is to support Member States in reporting this information by outlining:

- How to utilise the reporting platform
- Background information and examples for the information required,
 - *Technical guidelines* – facilitating how to report.
 - *Thematic guidelines* – facilitating what to report
- Information on finalising reporting,
- The quality checks carried out.

Ultimately, the goal is to improve the quality of the information reported by Member States and disseminated through the e-platform, by making it more timely, transparent, complete, consistent, comparable, coherent and accurate.

These reporting guidelines have been prepared by the European Commission, the EEA and its ETC/CME to provide guidance and support to the Member States for this transition to the new reporting obligation and reporting tool.

Some additional and background information is annexed to this document:

- Annex 1: reporting roles

1.2. Legal background

According to Article 17(1) of the [Regulation \(EU\) 2018/1999](#) (Governance Regulation), by 15 March 2023, and every two years thereafter, each Member State shall report to the Commission on the status of implementation of its integrated national energy and climate plan (NECP) by means of an integrated national energy and climate progress report (NECPR) covering all five dimensions of the Energy Union.

The recently adopted Commission [Implementing Regulation \(EU\) 2022/2299](#) ‘Laying down rules for the application of Regulation (EU) 2018/1999 of the European Parliament and of the Council as regards the structure, format, technical details and process for the integrated national energy and climate progress identifies all the reporting requirements within 23 Annexes.

1.3. Overall process of reporting

Each Member State shall submit their NECPR by 15 March 2023, and every two years thereafter.

The NECPR will be submitted through the e-platform established by the Commission¹. Different elements of the progress reporting will be submitted through one of the following systems: Reportnet 3 and ReportENER.

This reporting obligation will be reported in ReportENER: <https://ec.europa.eu/energy-climate-plans-reporting/ePlatform/reportENER/screen/home>

1.4. Pre-filling, post-filling, pre-loading

1.4.1. Colour-coding

The Implementing Regulation uses colour-coding for the fields in each table. The below table indicates the meaning of the different colours.

Descriptive text (white/or light grey)	Text describing the purpose of the table / fields (not to be filled by MS)
N/A	Not applicable (not to be filled by MS)
To be filled in by MS	Information to be completed by MS: can be mandatory (if applicable/available) or voluntary
Pre-filling	<p>Information that is already provided by the MS to the Commission through another reporting exercise that finishes substantially before the deadline for the progress report, and if complete, fully covers the requirements of the NECPR, or that is determined by EU legislation. Therefore, MS will not submit the information again as part of the NECPR.</p> <p>Data cannot be altered in the progress reporting, but through the primary process established for the source data.</p> <p>ReportNet specific Prefilled data will not appear directly in a reporting system, however, information on prefilled data will be accessible in the relevant export templates.</p>
Post-filling	<p>Information that is already provided by the MS to the Commission through another reporting exercise, ongoing in parallel to the progress reporting, and if complete, fully covers the requirements of the NECPR. Therefore, MS will not submit the information again as part of the NECPR.</p> <p>Data cannot be altered in the progress reporting, but through the primary process established for the source data.</p> <p>ReportNet specific Post-filled data will not appear directly in a reporting system, however, information on where post-filled data is supposed to be provided will be visible in the relevant export templates. Once the QA/QC process is completed for the other reporting exercise, data will be stored and accessed together as one cohesive set of data.</p>

¹ Article 28 of the Regulation (EU)2018/1999 on the Governance of the Energy Union and the Climate change. E-platform available at: [Reporting system for EU countries | European Commission \(europa.eu\)](https://ec.europa.eu/energy-climate-plans-reporting/ePlatform/reportENER/screen/home).

Pre-loading	<p>Information that is already collected by the Commission from the past exercises or provided to the Commission through another source, but does not fully cover the requirements of the NECPR.</p> <p>Information can be pre-loaded in the relevant template.</p> <p>Data will be checked, completed and commented by the Member States, where applicable.</p> <p>Example: Policies and measures relevant to greenhouse gas emissions reported in 2021 pursuant to Article 18 of the Governance Regulation are already in the database of Reportnet 3, and reporters will be able to update them.</p>
Automatically calculated	<p>Fields automatically calculated based on other fields.</p>

1.4.2. The process for pre-filling, pre-loading and post-filling of data

The following tables of the dataflows described in this guideline rely (partially) on data that is either pre-filled, post-filled or pre-loaded.

Table	Type of filling	Source(s) of data
Annex 15, table 1	Pre-loading	Energy subsidies database

In the paragraphs below, the process for integrating this data in the progress report is described.

1.4.2.1. Energy subsidies database

Within the scope of the report of the Commission on Member States' progress towards phasing out energy subsidies, in particular for fossil fuels (pursuant to Article 35(2)n of the Governance Regulation), the Commission procures a study that inter alia produces a database of energy subsidies.

The contents of this database will be pre-loaded in the e-platform. However, it should be reminded that Member States are responsible for ensuring the completeness of their reporting on energy subsidies and should thus review and complete the information for energy subsidies.

1.5. Dynamic references to years

Many tables in the annexes to the Implementing Regulation make dynamic references to years, which depend on the year of reporting.

The table below summarizes the dynamic references used in the annexes, and the years they refer to in the first two reporting exercises in 2023 and 2025.

Note: in the e-platform, the years themselves, rather than the dynamic references will be displayed.

For the first reporting cycle in 2023, X-3 (i.e., 2020) reporting is not required but can be included by MS, where available and applicable.

Dynamic reference	Respective year in first reporting (2023)	Respective year in second reporting (2025)
X	2023	2025
X-1	2022	2024
X-2	2021	2023
X-3	2020	2022
t	2025	2030
t+5	2030	2035
t+10	2035	2040
t+15	2040	2045
t+20	2045	2050
t+25	2050	2055

2. REPORTENER

2.1. Intro

The Governance Regulation specifies in Article 28 that the e-platform should be used for reporting on all dimensions of the Energy Union by Member States and the Commission, assisted by the European Environment Agency.

The e-platform consists of different elements, notably “ReportNet 3: and “ReportENER”. For the dataflows described in this document, ReportENER is used.



2.2. Getting access to ReportENER

ReportENER uses the EU Login account for user authentication. An EU Login account must be acquired prior to accessing ReportENER.

Please refer to the separate ReportENER account creation guideline for the process description.

NOTE: EU Login is associated with an e-mail. If the users uses different e-mail addresses and creates another EU Login account associated with the new e-mail, a new ReportENER request would need to be raised and all authorization privileges granted to the old account would not apply).

In such a case a user should update the e-mail associated with the EU Login account. ReportENER should detect e-mail change and adjust ReportENER user account after user confirmation for the changed e-mail.

2.3. Dataflow overview

In ReportENER a dataflow represents a single occurrence of a reporting obligation (that may be repeating) for a specific Member State. The scope of information to be reported within a dataflow depends on how the reporting obligation is decomposed and configured. In the case of complex reporting there may be a reporting campaign that binds together and includes a set of sub-reports.

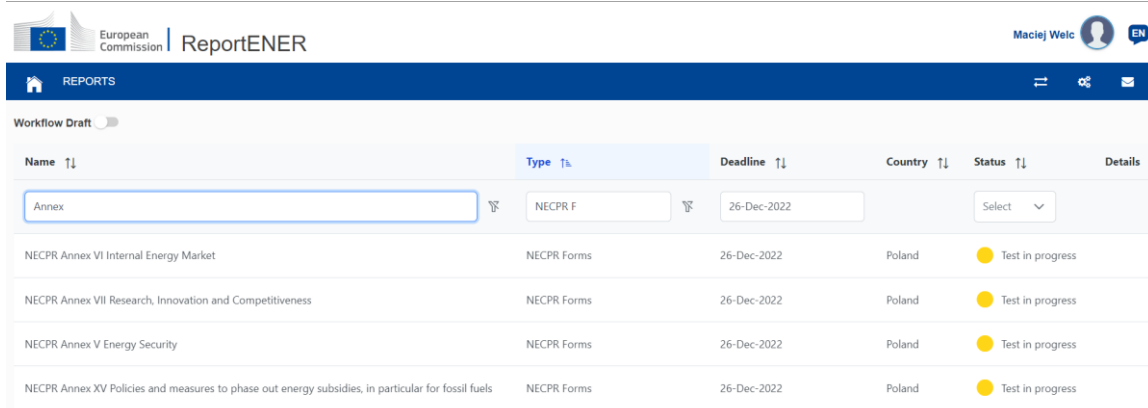
Example: The NECPR is based on an implementing regulation that has 23 annexes that requires Member States to report every two years. ReportENER supports reporting for 11 of them and the dataflows are configured that

way – 1 per annex. They are brought together in a reporting campaign that binds the 11 dataflows.

The dataflows are listed under the “Reports” menu item and can be accessed by an authorized user when double clicking the name.

If there are too many reports visible, they can be filtered with use of obligation name, type or deadline.

Example: 2023 NECPR dataflows are of the type “Energy & Climate Progress” with the deadline on 15 March 2023 and the name following the pattern “NECPR Annex ...”



The screenshot shows the ReportENER interface. At the top, there is a navigation bar with the European Commission logo and the text 'ReportENER'. On the right, the user's name 'Maciej Welc' and a language selector 'EN' are visible. Below the navigation bar, there is a 'REPORTS' section with a 'Workflow Draft' toggle. A table lists several dataflows with columns for Name, Type, Deadline, Country, Status, and Details. The table is filtered by 'Annex' in the Name column, 'NECPR F' in the Type column, and '26-Dec-2022' in the Deadline column. The Status column shows 'Test in progress' for all entries.

Name	Type	Deadline	Country	Status	Details
NECPR Annex VI Internal Energy Market	NECPR Forms	26-Dec-2022	Poland	Test in progress	
NECPR Annex VII Research, Innovation and Competitiveness	NECPR Forms	26-Dec-2022	Poland	Test in progress	
NECPR Annex V Energy Security	NECPR Forms	26-Dec-2022	Poland	Test in progress	
NECPR Annex XIV Policies and measures to phase out energy subsidies, in particular for fossil fuels	NECPR Forms	26-Dec-2022	Poland	Test in progress	

The dataflow’s accessibility and editability depends on:

- the date¹ – there is a time window (e.g. a month) prior to the reporting obligation deadline when the report can be edited;
- the user authorization – a reporting obligation’s workflow configuration defines what user roles need to be granted to enable a user to view/edit a report;
- the workflow step (aka status) – a reporting obligation configuration’s workflow defines user role access level (e.g. read-only/write) for each status (e.g. user role may be authorized to edit a report in the DRAFT status but read-only in the IN REVIEW status)
- the sensitivity – to access reports containing Sensitive Non-Classified data, in addition to the user role defined in a workflow, the user needs to be a member of the group indicated in the reporting obligation configuration.

A campaign can also be accessed from the “Reports” menu. The dataflows can be also accessed from within a campaign where they are listed. In such a case the selected dataflow will be opened in a new browser tab for convenience.

Example: 2023 NECPR Campaign is the report of the “Energy & Climate Progress” with the deadline on the March the 15th 2023 named “NECPR Campaign”

2.4. Report Details

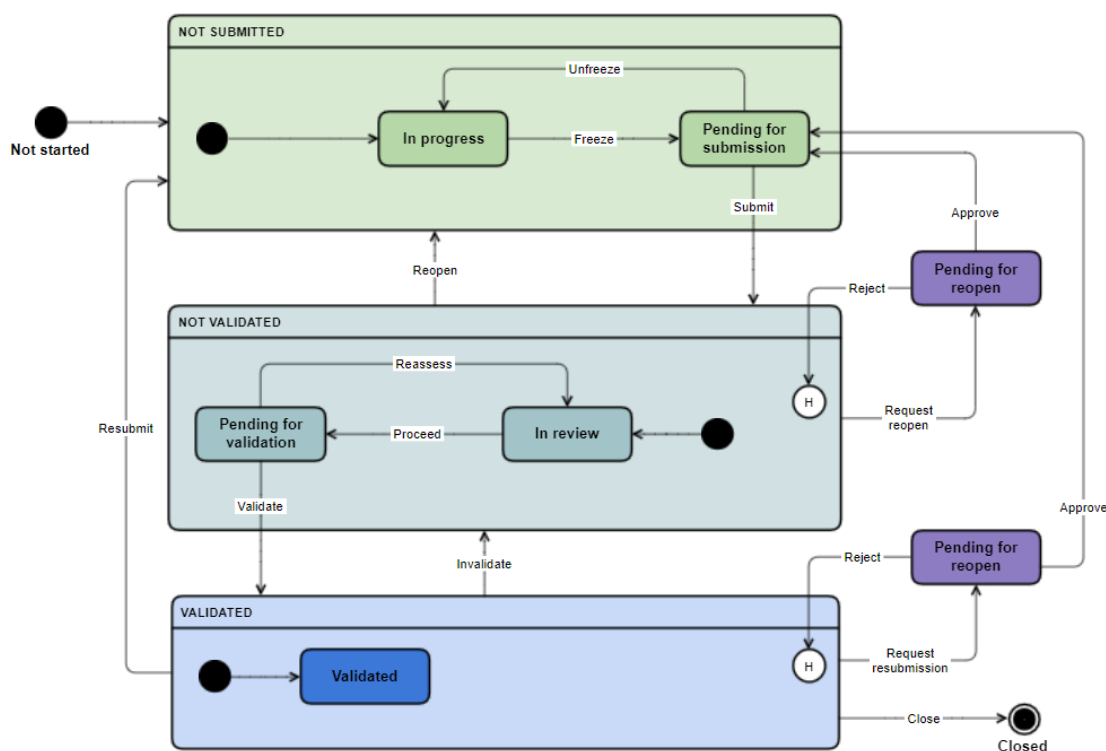
When the user accesses a dataflow then its reporting page is displayed. Its layout and details may differ between different reporting obligations. Nevertheless, it contains sections and elements that can be distinguished:

1. country selection that enables an authorized user to change the reporting context from one country to the another (see section 1.6),
2. reporting obligation information (e.g. type, deliverable status, deadline),
3. reporting participants and communication (e.g. comments),
4. report actions enabling user to fire workflow transitions (i.e. change status) or perform actions specific to current workflow step,
5. report data section customized for specific reporting obligation data collection (e.g. a file upload form, a web form, a table using a web form to be populated with records) – this is the place where reporters provide information to be reported.

2.5. Organizing the reporting network

Each dataflow is processed in accordance with a preconfigured workflow (which may be to some point customized for specific country work delegation needs – but can't be changed once report is started) and User Roles (to define workflow step read/write access level and user privileges) as requested by reporting obligation business manager.

Example: User Roles and standard workflow for NECPR



Workflow Role	Role Purpose	Required Request Approvals
MS Lead Reporter for Annex <annex number>	MS reporting participant who is authorized to submit a specific Annex report to EC	Either other Lead Reporter for Annex <annex number> from user's country or EC Coordinator
MS Supporting Reporter for Annex <annex number>	MS specific annex reporting participant who is not authorized to submit a report to EC	Either Lead Reporter for Annex <annex number> from user's country or EC Coordinator
MS Viewer for Annex <annex number>	User authorized to view a specific annex report	Either other Lead Reporter for Annex <annex number> from user's country or EC Coordinator
External Reviewer	External reviewer (e.g. consultant working on	EC Coordinator

	Commission’s behalf or auditor)	
EC Reviewer	EC subject matter expert performing assessment	EC Coordinator
EC Data Steward	NECPR data steward	EC Coordinator
EC Coordinator	NECPR processing coordinator	Business Manager
NECPR Admin	Support team member	Product Owner or Development Team Coordinator

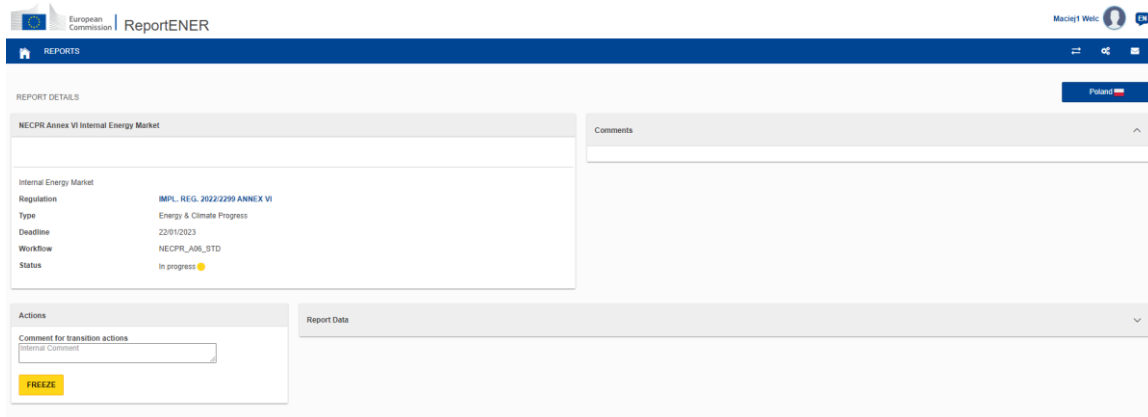
2.6. Technical details of reporting

2.6.1. Dataflow layout

The reporting dataflow layout is composed with sections:

- 1) the dataflow information (e.g. deadline, link to underlying regulation),
- 2) the workflow transition comments (e.g. for submission or reopening)
- 3) the actions (e.g. to trigger workflow transition),
- 4) the report data (i.e. the content being reported).

If the user is authorized there is also the country selector that allows user to switch to the other country report for the same obligation and deadline.

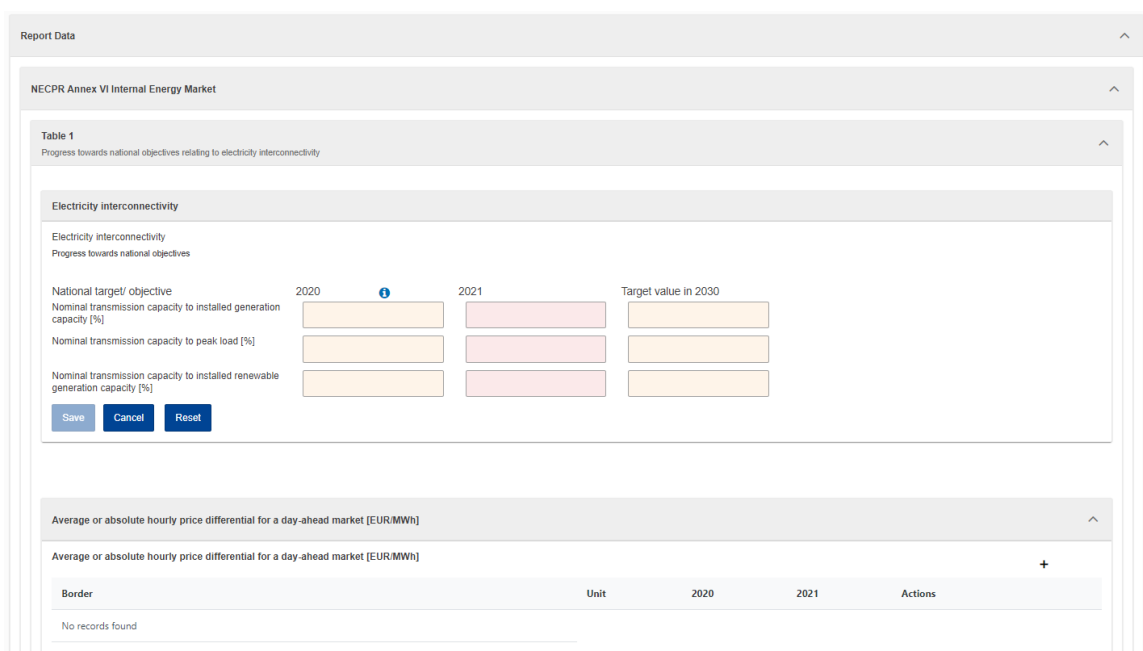
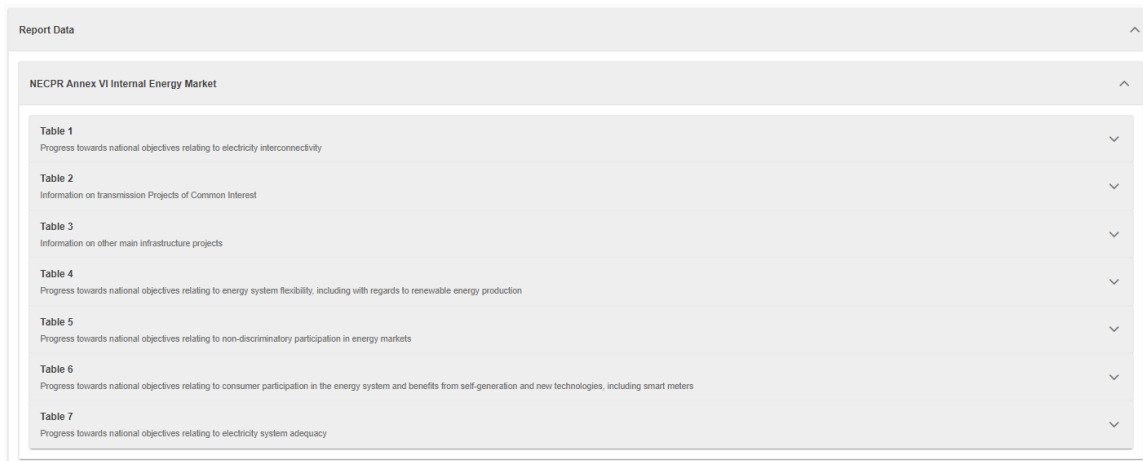


2.6.2. Report data collection with web forms

2.6.2.1. Report data section composition

The report data section can be composed with one or more reports. Each report include sections that aggregate one or more web forms.

Example: The “NECPR Annex VI Internal Energy Market” consists of 7 sections. The “Table 1” section contains the “Electricity interconnectivity” form and “Average or absolute hourly price differential for a day-ahead market [EUR/MWh]” form table.



2.6.2.2. Filling web form

Each web form is composed with form fields that are configured to be:

- 1) mandatory (with a red background) – a form can't be saved until all form's mandatory field values are provided,
- 2) requisite (with a yellow background) – a form doesn't require values to be provided for these fields, just indicate that they are expected to be provided (e.g. if available, applicable) from the reporting perspective,
- 3) optional (with a white background) – neither a form nor reporting require these field values.

Name *

Description *

Art. 22 relevance *

Target Year *

Status *

Policies which drove setting the objective(where relevant)

Union policy *

National policy

Entity responsible for achieving the objective *

Energy sources and fuels covered *

Furthermore a form may have custom validation rules. These can be:

- a) form validation rules – if violated (example: details not provided if “other” is selected) a form can’t be saved and the error message and icon is displayed.

Art. 22 relevance *

Status *

Data can not be saved

✘ Provided data are incorrect. Please check each **!** for details.

- b) report validation rules – if violated (example: for instance to confirm requisite field is not applicable when not filled in) a user is asked for a confirmation before a form is saved.

PaM name (Local language) * | 5656565

Confirmation Required

- Mandatory fuel information is not provided.
- Mandatory implementation period start date is not provided.
- Mandatory implementation period end date is not provided.

Are you sure you want to proceed?

2.6.2.3. Form table

A form table is a way that ReportENER collects multiple records for the same form. If the Add new record is requested the underlying form pops up. Once a form is saved a table row is added that can later be edited or removed.

National energy security targets/objectives					
Name	Entity Responsible	Target Year	Status	Sources and Fuels	Actions
Name1	Entity	2028	PLANNED	ELECTRICITY,GAS	

In some cases there can be a Master-Detail bond between form tables. In such a case Detail form table records represent information referring to a specific Master form table record. In such a case Detail form table header and content would refer to the selected (and highlighted) Master form table record.

Example: The “National energy security targets/objectives” is a Master table form for the “... quantifiable indicator” and the “... non- quantifiable indicator” Detail table forms. Each Detail table forms has one entry corresponding to Master entry “Name1” and no entry corresponding to Master entry “Name2”.

NOTE: to enter information in the Detail table forms, information should first be entered in the respective Master table form.

Example: First “National energy security targets/objectives” should be entered in Master table form, before related “indicators can be added in the Detail table forms.

National energy security targets/objectives					
Name	Entity Responsible	Target Year	Status	Sources and Fuels	Actions
Name1	Entity	2028	PLANNED	ELECTRICITY,GAS	
Name2	Entity		EXPIRED	NUCLEAR	

Name1 quantifiable indicator							
Indicator	Unit	2020	2021	2022	Target Value	Target Year	Actions
Indicator	Percentage					2024	

Name1 non-quantifiable indicator				
Indicator/Milestone	Description	Target year	Progress Status	Actions
Milestone 1.1	Milestone 1.1 description	2020	Ongoing	

National energy security targets/objectives					
Name	Entity Responsible	Target Year	Status	Sources and Fuels	Actions
Name1	Entity	2028	PLANNED	ELECTRICITY,GAS	
Name2	Entity		EXPIRED	NUCLEAR	

Name2 quantifiable indicator							
Indicator	Unit	2020	2021	2022	Target Value	Target Year	Actions
No records found							

Name2 non-quantifiable indicator				
Indicator/Milestone	Description	Target year	Progress Status	Actions
No records found				

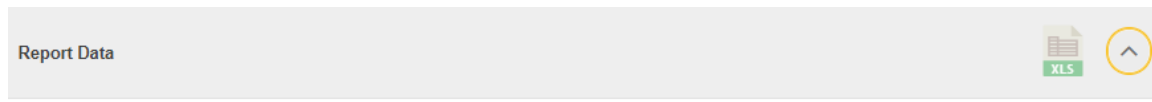
2.7. Data export

Authorised users can export the current data status of the report to an Excel workbook at any time.

The data export function is available by either clicking on the Excel icon in the report list in the Details column for the report to be exported

Name ↑↓	Type ↑↓	Deadline ↑↓	Country ↑↓	Status ↑↓	Progress Info ↑↓	Details
<input type="text" value="necpr"/>		<input type="text" value="Deadline"/>		<input type="text"/>	<input type="text" value="Select"/>	
NECPR Annex VI Internal Energy Market	Energy & Climate Progress	15-Mar-2023	Estonia	● In review	SUBMITTED	
NECPR Annex XVIII Energy Poverty	Energy & Climate Progress	15-Mar-2023	Estonia	● In review	SUBMITTED	
NECPR Annex V Energy Security	Energy & Climate Progress	15-Mar-2023	Estonia	● In review	SUBMITTED	

or from the dataflow by clicking on the Excel icon in the header of the Report Data area.



When the campaign data export function is called, all data flows to which the calling user has access are included.

2.7.1. Single country data export

There are different data to be exported scope options available for single country:

Data Export Scope

Please select which country data should be included in the export file

Poland

Please select which data should be included in the export file

- Current state
- Latest submission
- Selected submission(s)

Cancel

Export

- current state – the AS IS data state at the moment of data dump is exported,
- latest submission – each time report is being (re)submitted its data snapshot is automatically generated; this option enables to include the latest saved snapshot into the data export scope,
- selected submission(s) – enables user to select not only the latest but also any of the snapshots reflecting previous submissions done by the specific country.

2.7.2. Multiple countries data export

When the export function is used by the user authorized to export multiple countries data then user is enabled to select which ones should be included.

Data Export Scope

Please select which country data should be included in the export file

Bulgaria, Croatia

- Unselect all
- Austria
- Belgium
- Bulgaria
- Croatia
- Cyprus
- Czechia
- Denmark
- Estonia
- Finland
- France
- Germany

Cancel

Export

The selected submission(s) option is not available in such a case (i.e. past submission are downloadable only when single country is selected).

Data Export Scope

Please select which country data should be included in the export file

Bulgaria, Croatia

Please select which data should be included in the export file

- Current state
- Latest submission
- Selected submission(s)

Cancel

Export

For the current state option user needs to decide whether each country data should be exported to a separate file or consolidated to as few files as possible (i.e. number of files would depend on how many workflows is in use for particular dataflow; in such a case there is going to be a one file per workflow that would include all countries the workflow is applied to).

Please select which data should be included in the export file

Current state

Please select which data should be included in the export file

- Separate export file per country
- Data export consolidated into single file per workflow

3. THEMATIC GUIDELINES FOR REPORTING

This section provides the step-by-step guidelines for reporting. This includes visual guide of **how and where** to report in ReportENER as well as information on the **purpose of reporting** and guidance on **what to report**. This is structured as follows:

- Purpose,
- Guidance (screenshot and data format included),
- Good examples (where available),
- Not recommended (where available),
- Level of obligation (Mandatory, Mandatory if applicable, Mandatory if available, Voluntary).

3.1. Annex VIII, Table 1: Progress towards national objectives to phase out energy subsidies, in particular for fossil fuels

The screenshot displays a webform interface for reporting data. It features a top navigation bar with 'Report Data' and an upward arrow. Below this is a section header 'NECPR Annex VIII National objectives to phase out energy subsidies, in particular fossil fuels' with an upward arrow. The main content area is titled 'Table 1' and 'Progress towards national objectives to phase out energy subsidies, in particular for fossil fuels'. It contains a sub-section 'National Objective to Phase out Energy Subsidies' with an upward arrow. Below this, there is a table with the following structure:

Objective/Plan	Target Year	Actions
No records found		

Figure 1: webform for Annex VIII - table 1 (overview)

National Objective to Phase out Energy Subsidies

National objective or plan set to phase out energy subsidies, in particular for fossil fuels *	1.1	100	?
Description *	1.2	400	?
Target Year *	1.3		?
Milestones *	1.4	400	?
Progress towards target/objective *	1.5	400	?
Steps to ensure phase out does not affect efforts to reduce energy poverty *	1.6	400	?
General Comments	1.7	400	?

Figure 2: webform for Annex VIII table 1 (detail)

Purpose of the table

The purpose of this table is for Member States to report on the implementation of national objectives to phase out energy subsidies, in particular for fossil fuels, without impacting efforts to reduce energy poverty. This requires reporting on objectives that have been set, in the NECP or afterwards, and progress made towards objectives.

3.1.1. FIELD 1.1: Name of national target/ objective

Purpose

The purpose of this field is for the Member State to state the name of the national target or objective to phase out an energy subsidy or subsidies.

These include ‘announced’ or ‘official’ or ‘legal’ plans which have been made public by the Member state. A phase out objective can be legally or non-legally binding. In both cases the result of the phase out must be an end to subsidy payments.

If no objectives are set to phase out energy subsidies, Member States need to report on any plans to make a phase out commitment or set a phase out objective. Member States need to include in the description column a short description of these plans, and clarify when such commitments are expected to become effective

Guidance, including format of the data

Write the ‘official’ or legal name of the objective if there is one. Otherwise, write a short, clear title. For example: “Coal subsidies phase-out” is better than “National phase-down of subsidies to support coal use across all sectors”.

Use one row for each *planned* phase out objective.

Data format: text; max len 300.

Good examples

National objectives can be documented at different levels. There may be, for example, a national objective to phase out all energy subsidies (economy wide). Or an objective to phase out subsidies for all fossil fuels (category wide). Or an objective to phase out coal subsidies (carrier specific). Or an objective to phase out subsidies for a sector or sectors (sector specific). All objectives considered ‘National’ by the Member State should be documented, no matter the level of detail.

Level of obligation

Mandatory, if applicable (i.e. mandatory if the Member State has phase out objectives).

3.1.2. FIELD 1.2: Description

Purpose

The purpose of this field is for the Member State to provide a short description of the phase out objective or commitment.

Guidance, including format of the data

The description should be easily understandable to a non-technical (non-scientific or non-policy expert) audience.

Data format: text; max len 800, lines 5.

Level of obligation

Mandatory, if applicable (i.e. mandatory if the Member State has phase out objectives).

3.1.3. FIELD 1.3: Target year

Purpose

The purpose of this field is for the Member State to document the year when the stated objective should be achieved (target year for completely ending subsidy payments).

Data format: year (drop-down)

Level of obligation

Mandatory, if applicable (i.e. mandatory if the Member State has phase out objectives).

3.1.4. FIELD 1.4: Milestones

Purpose

The purpose of this field is for the Member State to document any quantitative milestones or interim targets or goals towards the objective.

Data format: text; max len 400, lines 5.

Good examples

For example, “A 50% phase out by 2024, and 100% phase out by 2026.”

Level of obligation

Mandatory, if applicable (i.e. mandatory if the Member State has phase out objectives).

*3.1.5. FIELD 1.5: Progress towards target/objective***Purpose**

The purpose of this field is for the Member State to document progress accomplished towards meeting the objective and the milestones, if relevant.

Guidance, including format of the data

The description of progress made should be easily understandable to a non-technical (non-scientific or non-policy expert) audience.

Data format: text; max len 400, lines 5.

Level of obligation

Mandatory, if applicable (i.e. mandatory if the Member State has phase out objectives).

*3.1.6. FIELD 1.6: Steps to ensure phase out does not affect efforts to reduce energy poverty***Purpose**

The purpose of this field is for the Member State to specify specific steps taken or to be taken to 1.1.1. to ensure the phase out of energy subsidies does not affect efforts to reduce energy poverty.

Guidance, including format of the data

State whether estimates of economic and other impacts of fossil fuel subsidy phase outs on energy poor households been developed, and what policies or measures are in place or proposed to alleviate such impacts (for example support for home energy renovations and high energy efficiency technology, such as electric heat pumps and home insulation).

Data format: text; max len 400, lines 5.

Level of obligation

Mandatory, if applicable (i.e. mandatory if the Member State has phase out objectives).

*3.1.7. FIELD 1.7: General comments***Purpose**

The purpose of this field is for the Member State to include any further information or context on phase out objectives and progress towards objectives.

Data format: text; max len 400, lines 5.

Level of obligation

Voluntary

3.2. ANNEX XV, TABLE 1: POLICIES AND MEASURES TO PHASE OUT ENERGY SUBSIDIES, IN PARTICULAR FOR FOSSIL FUELS.

Purpose of the table

The purpose of this table is for Member States to report progress on phasing out energy subsidies.

Within the scope of the report of the Commission on Member States' progress towards phasing out energy subsidies, in particular for fossil fuels (pursuant to Article 35(2)n of the Governance Regulation), the Commission procures a study that inter alia produces a database of energy subsidies.

The contents of this database will be pre-loaded in the e-platform. However, it should be reminded that Member States are responsible for ensuring the completeness of their reporting on energy subsidies and should thus review and complete the information for energy subsidies.

The screenshot shows a webform interface for reporting data. At the top, there is a header 'Report Data' with an upward arrow. Below it, a sub-header reads 'NECPR Annex XV Policies and measures to phase out energy subsidies, in particular for fossil fuels' with another upward arrow. The main content area is titled 'Table 1' and contains the text 'Policies and measures to phase out energy subsidies, in particular for fossil fuels'. Below this, there are two more lines of the same text, followed by a plus sign '+'. The table structure is defined by the following headers:

Fuel	PaM name (English)	PaM name (Local language)	Sector	Implementation period start	Implementation period finish	2020	2021	Currency	Actions
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The 'Actions' column contains a pencil icon for editing and a square icon for deletion.

Figure 3: webform Annex XV table 1 (overview)

The screenshot shows a webform with the following fields and values:

- Fuel ***: 1.1 (other) (max len 120)
- PaM name (English) ***: 1.2 (max len 550)
- PaM name (Local language) ***: 1.3 (max len 550)
- Sector ***: 1.4
- Purpose ***: 1.5
- Other purpose details**: 1.5 (other) (max len 400)
- Carrier ***: 1.6
- Category ***: 1.7
- Other category details**: 1.7 (others) (max len 400)
- Implementation period start**: 1.8a (calendar icon)
- Implementation period finish**: 1.8b (calendar icon)
- Subsidy volumes**: 2020: 1.9a; 2021: 1.9b
- Currency ***: EUR 1.9c

Buttons: Add, Cancel

Figure 4: webform Annex XV table 1 (detail)

3.2.1. FIELD 1.1: Subsidy for fossil fuel or for other

Purpose

To document if the subsidy is for a fossil fuel or fuels, or for another purpose.

Guidance, including format of the data

If the subsidy covers both ‘fossil fuels’ and ‘other’, the subsidy should be classified as a ‘fossil fuel’ subsidy.

Data format: text (drop-down); max len 120.

Level of obligation

Mandatory.

3.2.2. FIELD 1.2: Name of policy (English)

Purpose

The purpose of this field is for the Member State to document the official name of the subsidy in English.

Guidance, including format of the data

Provide the full title of the subsidy name as it appears in official documents as applicable.

Data format: text; max len 550..

Level of obligation

Mandatory.

3.2.3. *FIELD 1.3: Name of policy (Local language)*

Purpose

The purpose of this field is for the Member State to document the official name of the subsidy in the local language.

Guidance, including format of the data

Provide the full title of the subsidy name as it appears in official documents as applicable.

Data format: text; max len 550..

Level of obligation

Mandatory.

3.2.4. *FIELD 1.4: Sector*

Purpose

The purpose of this field is for the Member State to document the sector(s) receiving or directly benefiting from subsidy payments.

Guidance, including format of the data

Pre-populated sector names are sourced from official Member state documents. However, since the sector categorisation in the *Commission study* may vary from a Member state's own categorisation, *Commission study* team members sometimes had to exercise professional judgment selecting applicable sectors. It is therefore important the Member state checks that the pre-populated sector name(s) are correct and updates them if they are not. In making updates, the Member state must select sector names from the categories specified in the drop-down list in line with footnote 2 to the table in the Implementing Regulation. This ensures consistency in reporting across the EU27 and facilitates Commission tracking of progress towards phasing out energy subsidies. If the subsidy applies to multiple sectors, the 'Cross sectors' category is the best choice.

Data format: text (drop-down)

Level of obligation

Mandatory.

3.2.5. *FIELD 1.5: Purpose*

Purpose

The purpose of this field is for the Member State to document the purpose of the subsidy payment.

Guidance, including format of the data

Pre-populated subsidy purposes are sourced from official Member state documents. However, since the purpose categorisation in the *Commission study* may vary from a Member state's own categorisation, *Commission study* team members sometimes had to exercise professional judgment selecting an applicable purpose. It is therefore important the Member state checks that the pre-populated purpose is correct, and updates it if it is

not. In making updates, the Member state must select a purpose specified in the drop-down list in line with footnote 3 to the table in the Implementing Regulation. This ensures consistency in reporting across the EU27 and facilitates Commission tracking of progress towards phasing out energy subsidies.

Data format: text (drop-down); other purpose details: text; max len 400.

Level of obligation

Mandatory.

3.2.6. FIELD 1.6: Carrier

Purpose

The purpose of this field is for the Member State to document the energy carrier(s) for which the subsidy is paid.

Guidance, including format of the data

Pre-populated carrier names are sourced from official Member state documents. However, since the carrier categorisation in the *Commission study* may vary from a Member state's own categorisation, *Commission study* team members sometimes had to exercise professional judgment selecting applicable carrier(s). It is therefore important the Member state checks that the pre-populated carrier(s) are correct, and updates them if they are not. In making updates, the Member state must select carriers specified in the drop-down list in line with footnote 4 to the table in the Implementing Regulation.. This ensures consistency in reporting across the EU27 and facilitates Commission tracking of progress towards phasing out energy subsidies.

Data format: text (drop-down)

Level of obligation

Mandatory.

3.2.7. FIELD 1.7: Category

Purpose

The purpose of this field is for the Member State to document the subsidy category.

Guidance, including format of the data

Pre-populated category names are sourced from official Member state documents. However, since the categories in the *Commission study* may vary from a Member state's own categories, *Commission study* team members sometimes had to exercise professional judgment selecting an applicable category. It is therefore important the Member state checks that the pre-populated categories are correct, and updates them if they are not. In making updates, the Member state must select categories specified in the drop-down list in line with footnote 5 to the table in the Implementing Regulation. This ensures consistency in reporting across the EU27 and facilitates Commission tracking of progress towards phasing out energy subsidies.

Data format: text (drop-down); other purpose details: text; max len 400.

Level of obligation

Mandatory.

3.2.8. *FIELD 1.8: Implementation period (Start; Finish)*

Purpose

The purpose of this field is for the Member State to document the first and last year/month that the subsidy was or will be made available by the Member State.

Guidance, including format of the data

The start and finish year were sourced from official Member State documents. It is important the Member States check that the year/month are correct, and update these if needed. Note that if in the start or finish year/month no subsidies were paid, it is still considered the 'start year/month' or 'finish year/month', respectively, because it was available. If there is no planned finish year/month, or the finish year/month then the subsidy is considered 'Ongoing'.

Data format: month-year (selection field)

Level of obligation

Mandatory.

3.2.9. *FIELD 1.9: Subsidy volumes (X-3; X-2; Currency)*

Purpose

The purpose of this field is for the Member State to document the amounts of subsidies paid three to two years prior to the NECPR submittal.

Guidance, including format of the data

Pre-populated subsidy volumes (amounts in euros or national currency) were sourced from official Member State documents. Pre-populated volumes are in nominal currency values. It is important the Member States check that the volumes are correct and update them if they are not.

If the NECPR is being submitted in 2023, then the year X-3 is 2020 and the year X-2 is 2021.

The pre-populated field 'currency' reflects the national currency of the Member State in the reporting year. It is important the Member States validate the pre-populated currency is correct and update it if it is not.

Data format: number for volume, text (drop-down) for currency.

Level of obligation

Mandatory, reporting for year X-3 is mandatory, if the data is available (mandatory if available).

4. FINALIZING REPORTING

4.1. Validating your submission

When filling in and saving the data, ReportENER performs a number of checks on the dataflow. In case of issues with the reported information, depending on the severity of the issue, you will either receive a warning message or saving is blocked until the issue is resolved (for more details see section X above).

Once the dataflow is fully filled in, lead reporters and/or reporters are able to “freeze” the dataflow, indicating that it is ready for validation by the lead reporters.

Lead reporters are then able to submit the “frozen “ dataflows to the Commission. Please align with the other lead reporter(s) prior to submitting your data. Once submitted an e-mail notification will be sent to all workflow participants, with a timestamped proof of submission.

4.2. Resubmitting data

In case of need, lead reporters can request to reopen a certain dataflow, to revert it back to “not submitted” state.



The screenshot shows a user interface element titled "Actions". Below the title is a text input field with the placeholder text "Reopen request justification comment". Below the input field is a yellow button with the text "REQUEST REOPEN".

In addition, the Commission can reopen a dataflow following a request for clarification.



Data can be submitted multiple times. In each occasion the data will be saved. However please note that for later use **the Commission will always take the latest version** of the submitted data.

4.3. Help during the reporting

If you need support please contact:

- For general questions about NECPR reporting: EC-NECP-REPORTING@ec.europa.eu
- For questions on substance on dataflows reported in ReportNet 3: govreg@eea.europa.eu
- For questions on substance on dataflows reported in ReportENER: EC-NECP-REPORTING@ec.europa.eu
- For technical support for ReportNet 3: helpdesk@reportnet.europa.eu
- For technical support for ReportENER: EC-E-PLATFORM-IT-SUPPORT@ec.europa.eu
- For technical support on EU Login: [Help \(europa.eu\)](https://help.europa.eu)

5. QUALITY ASSURANCE AND QUALITY CONTROL

To be added in March update

ANNEXES

Annex 1: reporting roles

6. ROLES IN THE NECPR REPORTING

This document discusses the different roles envisioned in the technical implementation of the NECPR reporting.

6.1. Member state roles

- Lead reporter (2 per dataflow)
- Reporter

Function	Lead reporter
Overall aim of the function	The lead reporter is responsible for ensuring the complete and timely reporting of (a) data flow(s)
Role/ responsibilities	<ul style="list-style-type: none"> • Responsible for validating and submitting completed data flows. • Coordinate the reporting exercise from a substantive perspective, following up overall completion and assigning the necessary reporters. <ul style="list-style-type: none"> ○ Acts as distribution point of relevant developments/information related to reporting to the necessary reporters. ○ Responsible for all reporters in their dataflow(s): that they are coordinated and updated on timelines, key meetings, processes (etc.). • Key contact for Commission/EEA with regard to substantive issues of reporting.
Competencies	<ul style="list-style-type: none"> • Expertise of thematic area of relevant dataflow(s) • Knowledge/coordination of supporting reporters and relevant supporting ministry/ministries <ul style="list-style-type: none"> ○ To be able to disseminate information related to the relevant dataflow(s) • Understanding of the reporting system (ReportNet and/or ReportENER) for relevant dataflow(s) following guidance and training: <ul style="list-style-type: none"> ○ Ability to assign reporters ○ Ability to validate and release/submit data when completed
Interfaces to	<ul style="list-style-type: none"> • Data stewards, regarding thematic reporting queries • Data custodians, regarding technical reporting queries • Other lead reporters, for coordination and to ensure the overall reporting obligations of the Member State is accomplished • Reporters, where assigned by lead reporter
Note	Lead reporters + back-ups for each data flow are nominated initially by mail through the Permanent Representation (November 2022).

A lead reporter should be assigned for each individual data flow, however a lead reporter can be responsible for multiple or even all data flows for the NECPR.

Changes can only be requested by e-mail by the relevant lead reporter(s) or Permanent Representation to the relevant data steward. The data steward must inform the Assessment Coordinator and relevant reporting system coordinator (Reportnet or ReportENER).

Contact for changes:

(for dataflows in ReportNet) govreg@eea.europa.eu

(for dataflows in ReportENER) EC-E-PLATFORM-IT-SUPPORT@ec.europa.eu

Function	Reporter
Overall aim of the function	The reporter is responsible for contributing to complete and timely reporting of (a) data flow(s)
Role/ responsibilities	<ul style="list-style-type: none"> • Contributing to complete and timely reporting of (a) data flow(s). A reporter cannot submit completed data flows.
Competencies	<ul style="list-style-type: none"> • Expertise of thematic area of relevant dataflow(s) • Understanding of the reporting system (ReportNet and/or ReportENER) for relevant dataflow(s) following guidance and training
Interfaces to	<ul style="list-style-type: none"> • Lead reporter
Note	<p>A reporter is assigned to an individual dataflow by the relevant lead reporter (can be assigned to multiple dataflows). It is not required to officially nominate a reporter to a data flow (given that a lead reporter is nominated)</p> <p>For ReportENER: lead reporters can request changes to the reporters by e-mail: EC-E-PLATFORM-IT-SUPPORT@ec.europa.eu</p>

6.2. Commission/EEA roles

- Assessment coordinator
- ReportNet coordinator
- ReportENER coordinator
- Data steward

Function	Assessment coordinator
Overall aim of the function	The assessment coordinator is responsible for the management of the overall process on the business/policy side, keeping track of the fulfilment of the other Commission/EEA roles, in particular data stewards & associated reviewers at COM side.
Role/ responsibilities	<ul style="list-style-type: none"> • Establishes and manages the business processes for the overall assessment • Manages the meetings of the technical implementation group & ISG • Keeps track of the fulfilment and assignment of process roles • If needed, escalates issues to the management level
Competencies	
Interfaces to	<ul style="list-style-type: none"> • All core team coordinators • All COM associated reviewers

Function	ReportNet coordinator
Overall aim of the function	The ReportNet coordinator is responsible for ensuring the technical implementation of the NECPR modules implemented through ReportNet, including relations with data stewards & data custodians on the EEA side
Role/ responsibilities	<p>NECPR management</p> <ul style="list-style-type: none"> • Manages the technical implementation of the NECPR modules implemented through ReportNet • Coordinates with data stewards and custodians on ReportNet dataflows, ensuring where possible a consistency of approach • Coordinates internal business management approaches across dataflows, establishing common timelines and where necessary resource management. <p>Stakeholder relations</p> <ul style="list-style-type: none"> • Maintains institutional stakeholder relations (EC, EEA, Eurostat, JRC ...) as main contact point <ul style="list-style-type: none"> ○ Ensures regular updates on progress are shared with relevant experts (coordinators, data stewards/custodians, other relevant internal stakeholders)
Competencies	<ul style="list-style-type: none"> • Overview of key developments/challenges faced within ReportNet (per dataflow) • In-depth understanding of dataflow management processes • High-level technical and thematic data collection knowledge

Interfaces to	<ul style="list-style-type: none"> • All core team coordinators • All ReportNet data stewards and custodians • Where relevant, additional institutional stakeholders (EC, EEA, Eurostat, JRC ...) • Where relevant, data providers
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Function	ReportENER coordinator
Overall aim of the function	The ReportENER coordinator is responsible for ensuring the technical implementation of the NECPR modules implemented through ReportENER, including relations with data stewards & data custodians on the COM side
Role/ responsibilities	<ul style="list-style-type: none"> • Manages the technical implementation of the NECPR modules implemented through ReportENER. • Coordinates with data stewards and custodians on the relevant ReportENER dataflows. • Cooperates internally to align reportENER development plans and resources with NECPR modules implementation needs, escalates to Management if necessary. <p>Stakeholder relations</p> <ul style="list-style-type: none"> • Maintains institutional stakeholder relations (EC, EEA, Eurostat, JRC ...) as main contact point. <ul style="list-style-type: none"> ○ Ensures regular updates on progress are shared with relevant experts (coordinators, data stewards/custodians, other relevant internal stakeholders).
Competencies	<ul style="list-style-type: none"> • Project management • Stakeholder relationship management • High-level technical and thematic data collection knowledge
Interfaces to	<ul style="list-style-type: none"> • All core team coordinators • ReportENER data steward, custodian and internal stakeholders (e.g. Product Owner, development team)

Function	Data Steward
Overall aim of the function	Data Stewards are overall responsible for a data collection or dataflow, ensuring compliance with legislation and/or institutional regulations, interfaces to reporters, relevant coordinator and data users, ensures quality procedures are in place.

<p>Role/ responsibilities</p>	<p>Dataflow management</p> <ul style="list-style-type: none"> • Establishes and manages the business processes to ensure their dataflow is operational for data collection, data processing/validation and data dissemination. • Ensures a project plan for their relevant dataflow and permanent quality improvement - the what, when, who, how and resources. • Translate requirements to different expert groups (data custodian, analyst, communication). • Coordinates with data custodian on technology improvements impacting data flow. • Coordinate with main data users. • Where necessary ensures that data collected is made visible/accessible. <p>Stakeholder relations</p> <ul style="list-style-type: none"> • Works with relevant coordinator to maintain institutional stakeholder relationships (EC, EEA, Eurostat, JRC ...). • Directly maintains stakeholder relationships with data providers/reporters at national level. • Manages the assignment of reporters' rights to the relevant dataflow, after (re)-nomination. • Monitoring reporting status (and initial follow up if there are reporting delays/issues)
<p>Competencies</p>	<ul style="list-style-type: none"> • Has in-depth thematic knowledge of the data collection <ul style="list-style-type: none"> ○ Understands the data from a content point of view. ○ Understands the data collection methodology. ○ Understands how this data can be used and not used. • General understanding of ICT relevant for monitoring, data handling and reporting practices e.g. quality control, data formats (spatial, textual, tabular), and data sharing.
<p>Interfaces to</p>	<ul style="list-style-type: none"> • Core group institutional stakeholders (Commission, EEA, Eurostat, JRC ...) with/via relevant coordinator. • Implementation group thematic colleagues internally or externally (Commission, EEA, Eurostat, JRC ...) directly. • Relevant data custodian(s) • Reporters/data providers • Other final users of the data