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

Reporting Guidelines Dataflow

Dataflow 15: Energy subsidies

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

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European Environment Agency

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1. INTRODUCTION

1.1. This document

Reporting on 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.

The goal of these reporting guidelines 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.

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 Commission Implementing Regulation (EU) 2022/2299 specifies all the reporting requirements within 21 Annexes ([1]).

1.3. Overall process of reporting

Each Member State shall submit their NECPR by 15 March 2027, and every two years thereafter.

The NECPR will be submitted through the e-platform established by the Commission ([2]). Different elements of the progress reporting will be submitted through one of the following systems: Reportnet 3 and the Policy Reporting Platform.

This reporting obligation will be reported in the Policy Reporting Platform.

([1]) The initial legal act had 23 Annexes. Through the amendment by COMMISSION IMPLEMENTING REGULATION (EU) 2026/1807, Annexes VIII, and XVIII were merged with current Annex XV and Annex XIX respectively.

([2]) 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).

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	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. Data cannot be altered in the progress reporting, but through the primary process established for the source data.
Post-filling	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. Data cannot be altered in the progress reporting, but through the primary process established for the source data.
Pre-loading	Information that is already collected by the Commission from past exercises or provided to the Commission through another source, but which does not fully cover the requirements of the NECPR. Information can be pre-loaded in the relevant template. Data should be checked, completed, and commented by the Member States, where applicable.
Automatically calculated	Fields automatically calculated based on other fields.

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.

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 three reporting exercises in 2023, 2025 and 2027.

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

Dynamic reference	Respective year in first reporting (2023)	Respective year in second reporting (2025)	Respective year in third reporting (2027)
X	2023	2025	2027
X-1	2022	2024	2026
X-2	2021	2023	2025
X-3	2020	2022	2024
t	2025	2030	2030
t+5	2030	2035	2035
t+10	2035	2040	2040
t+15	2040	2045	2045
t+20	2045	2050	2050
t+25	2050	2055	2055

2. POLICY REPORTING PLATFORM

2.1. Introduction

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 "Policy Reporting Platform". For the dataflows described in this document, the Policy Reporting Platform is used.

2.2. Getting access to the Policy Reporting Platform

The Commission Policy Reporting Platform uses the EU Login account for user authentication. An EU Login account must be acquired prior to accessing the Policy Reporting Platform.

Please refer to the separate Policy Reporting Platform account creation guideline ([3]) for the process description.

NOTE: EU Login is associated with an e-mail. If the user uses different e-mail addresses and creates another EU Login account associated with the new e-mail, a new Policy Reporting Platform request needs to be made 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, which will allow Policy Reporting Platform to detect e-mail change and adjust Policy Reporting Platform user account after user confirmation for the changed e-mail.

Please note that next to a Policy Reporting Platform account, a user needs to have the right credentials to access each of the dataflows, for more details see section 2.5.

2.3. Dataflow overview

In Policy Reporting Platform a dataflow represents a single occurrence of a reporting obligation (that may be repeating) for a specific reporting entity. 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.

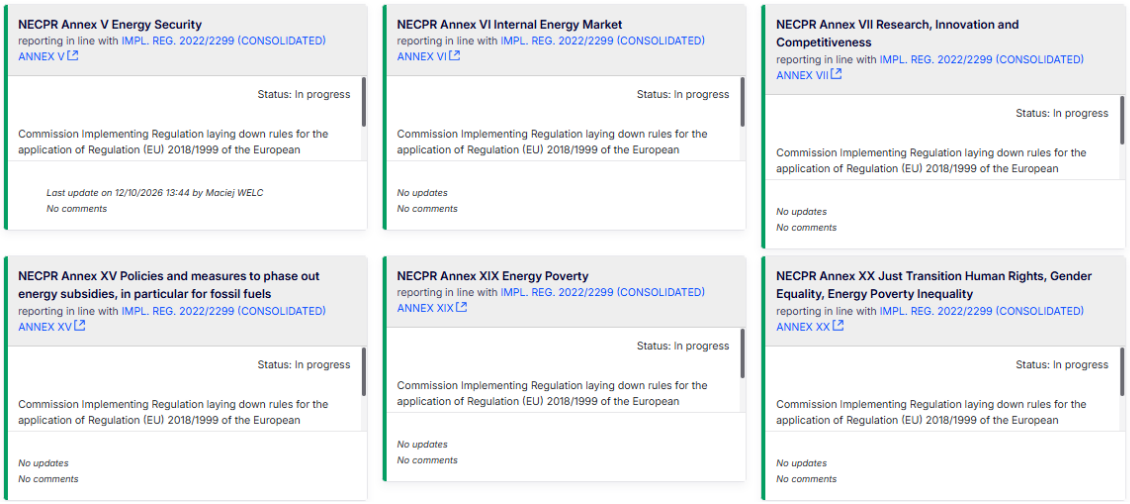
Example: The NECPR is based on an implementing regulation that has 21 annexes that requires Member States to report every two years. Policy Reporting Platform supports reporting for 9 of those annexes and the dataflows are configured that way – 1 per annex. They are brought together in a reporting campaign that binds the 9 dataflows.

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

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

([3])https://ec.europa.eu/assets/move-ener/eplatform/Manuals/Policy.Reporting.Platform.User.Management.Manual.pdf

Example: 2027 NECPR dataflows are of the type "Energy & Climate Progress" with the deadline on 15 March 2027 and the name following the pattern "NECPR Annex …"



The dataflow's accessibility and editability depends on:

- the date – The dataflow will be opened in a certain time window (e.g. a month) prior to the reporting obligation deadline;
- 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 (or 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.

2.4. 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.

For the NECPRs, **lead reporters** need to be nominated by the Member State. A request for nomination has been sent to the Energy & Climate attachés. In case the nomination has been made in time, a user nominated as a lead reporter should be able to directly access the relevant dataflow.

In case a lead reporter does not have access to a relevant dataflow, you can request access directly in the system ([4]). If the issue persists, please contact: EC-E-PLATFORM-IT-SUPPORT@ec.europa.eu.

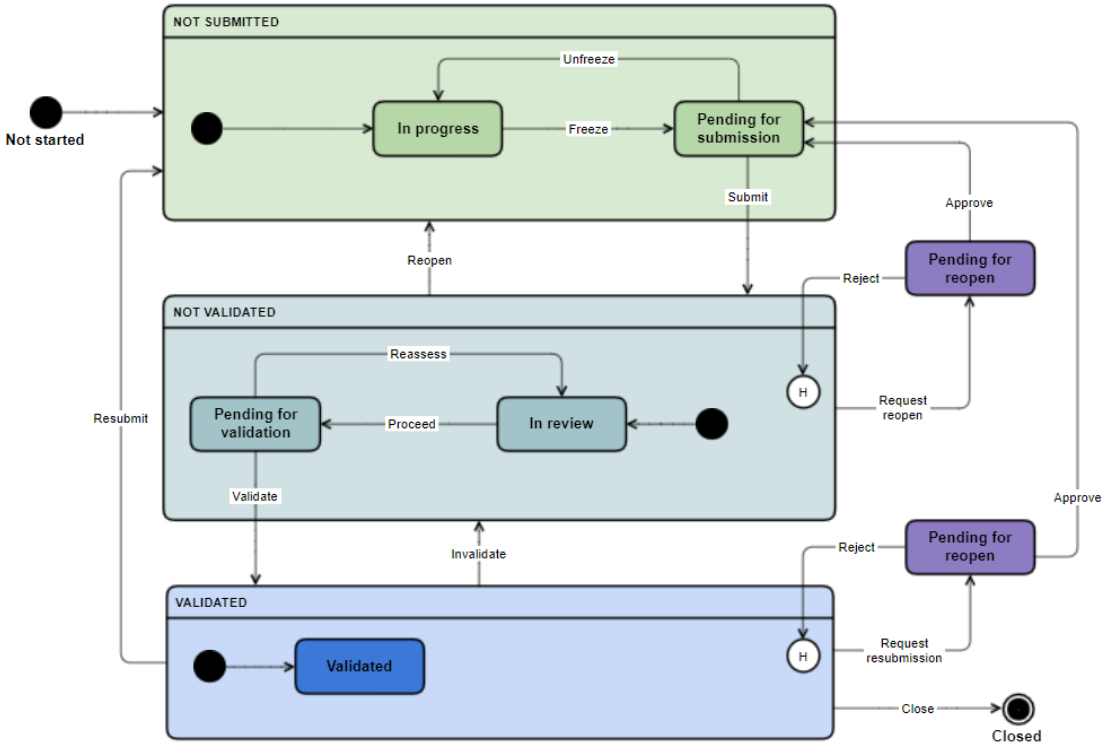
Supporting reporters (when needed), need to be approved by the lead reporter for the relevant dataflow. For this the following steps need to be taken:

- The supporting reporter should create (1) an EU log-in and (2) a Policy Reporting Platform account and (3) request the supporting reporter role for the relevant dataflows ([5])
- The lead reporters should then grant the supporting reporter role through the user management menu. ([6])

The different NECPR roles are described in the table below.

NOTE: Please only request roles for which you have been explicitly assigned/nominated.

Example: User Roles and standard workflow for NECPR



([4]) As described in section 2.3.2 of the Policy Reporting Platform account creation guideline.

([5]) See section 2.2 and the Policy Reporting Platform account creation guideline for more details.

([6]) As described in section 3 of the Policy Reporting Platform account creation guideline.

Workflow Role	Role Purpose	Required Request Approvals
NECPR MS Lead Reporter for Annex <annex number>	MS reporting participant who is authorized to edit and submit a specific Annex report to EC	Either other Lead Reporter for Annex <annex number> from user's country or EC Coordinator
NECPR MS Reporter for Annex <annex number>	MS specific annex reporting participant who is authorized to edit but not to submit a report to EC	Either Lead Reporter for Annex <annex number> from user's country or EC Coordinator
NECPR MS Viewer for Annex <annex number>	MS user authorized to view a specific annex report	Either Lead Reporter for Annex <annex number> from user's country or EC Coordinator
NECPR External Reviewer	External reviewer (e.g. consultant working on Commission's behalf or auditor)	EC Coordinator
NECPR EC Reviewer	EC subject matter expert performing assessment	EC Coordinator
NECPR EC Data Steward	NECPR data steward	EC Coordinator
NECPR EC Coordinator	NECPR processing coordinator	Business Manager
NECPR Admin	Support team member	Product Owner or Development Team Coordinator

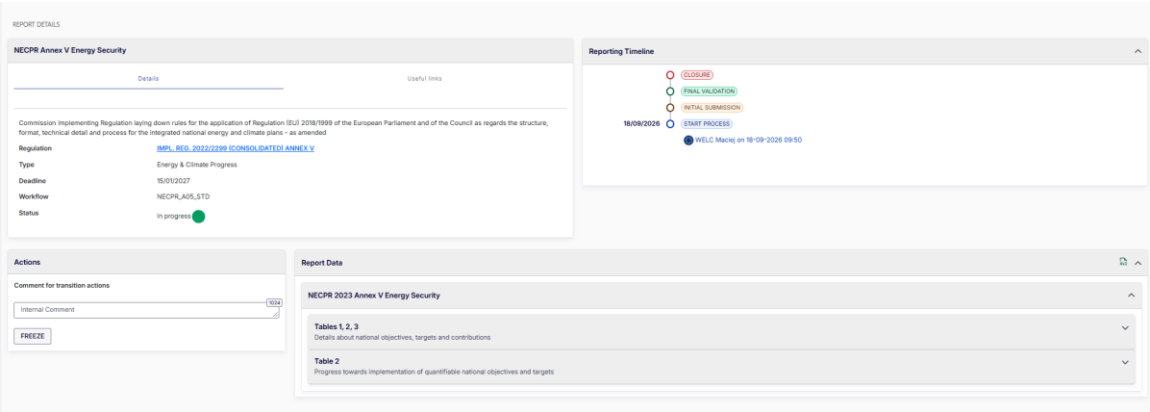
2.5. Technical details of reporting

2.5.1. 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.

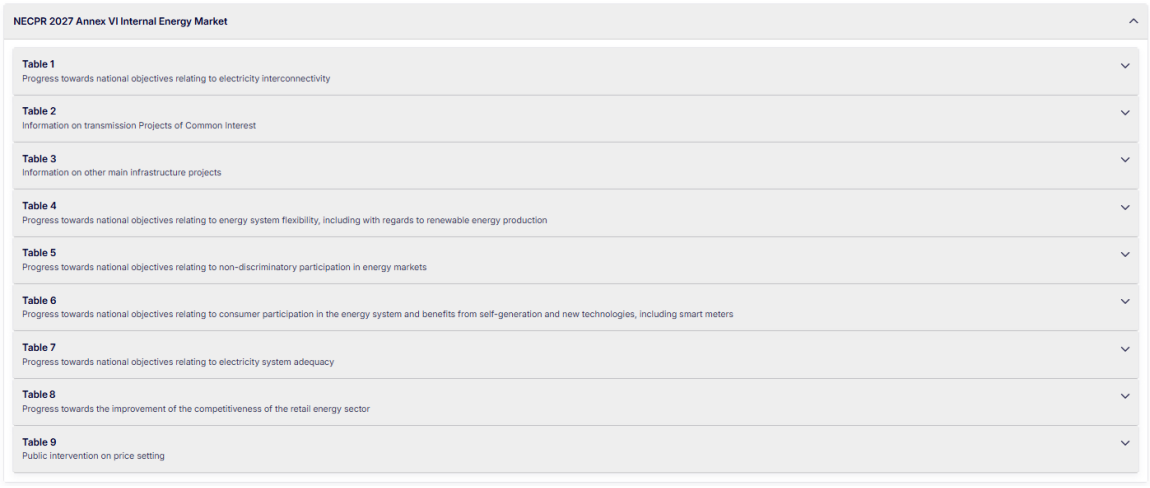


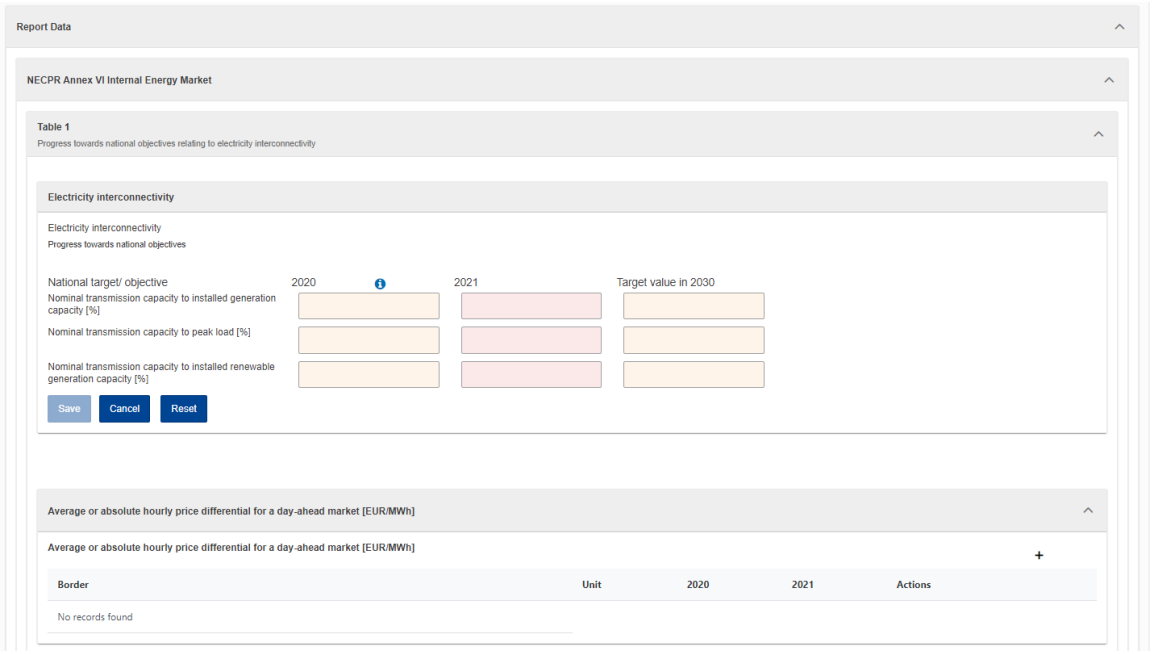
2.5.2. Report data collection with web forms

Report data section composition

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

Example: The "NECPR Annex VI Internal Energy Market" consists of 9 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.

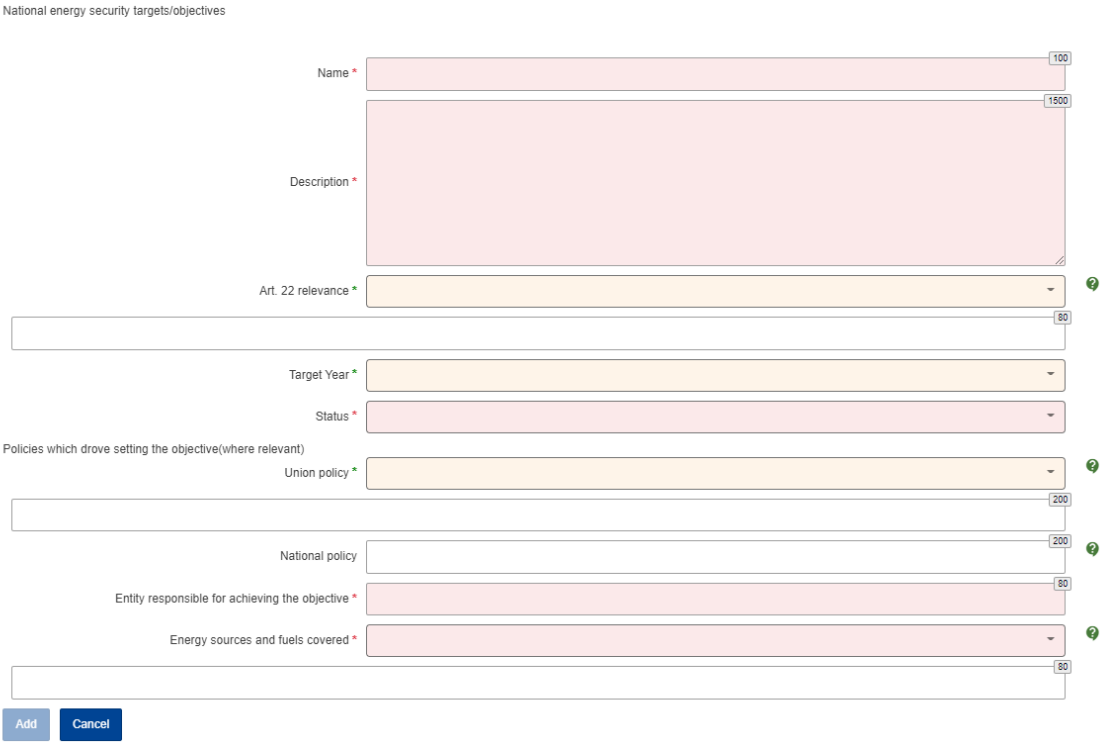




Filling web form

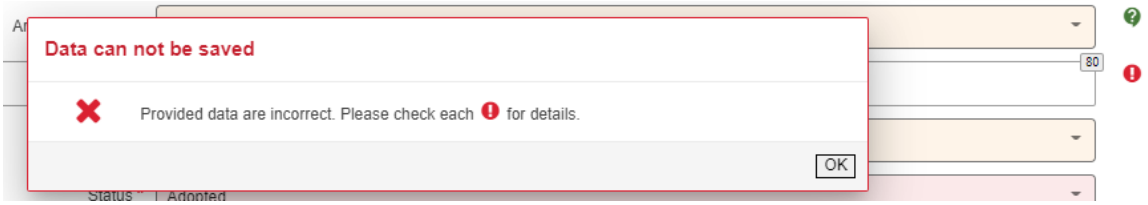
Each web form is composed of form fields that are configured to be:

1) mandatory (signified by a red background) – a form can't be saved until all form's mandatory field values are provided,
2) requisite (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 (white background) – neither a form nor reporting require these field values.

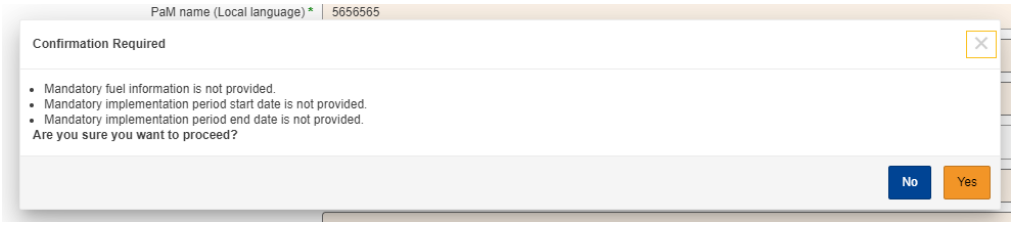


Furthermore, a form may have custom validation rules. These can be:

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.

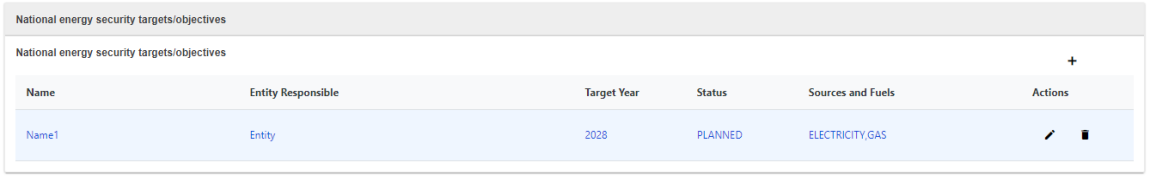


b) report validation rules – if violated (example: for instance to confirm requisite field is not applicable when not filled in) a user is asked for a confirmation before a form is saved.



Form table

A form table is a way that the Policy Reporting Platform 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.



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

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

Name1 quantifiable indicator

Indicator	Unit	2020	2021	2022	Target Value	Target Year	Actions
Indicator	Percentage					2024	

Name1 non-quantifiable indicator

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

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

Name2 quantifiable indicator

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

Name2 non-quantifiable indicator

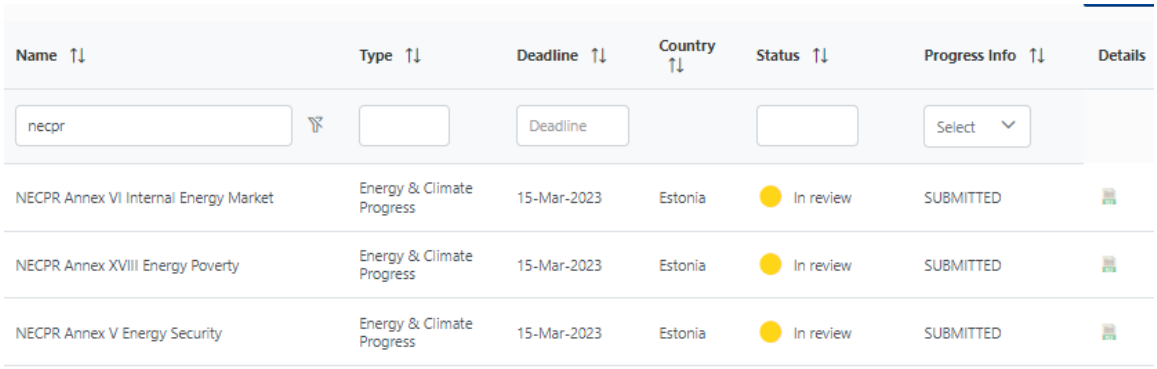
Name2 non-quantifiable indicator

Indicator/Milestone	Description	Target year	Progress Status	Actions
No records found				

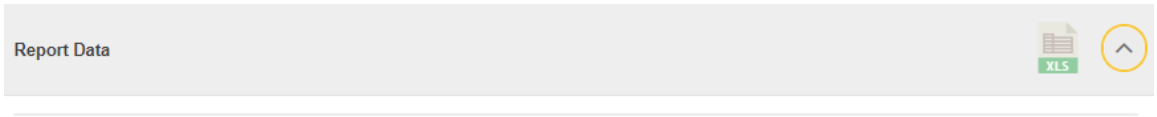
2.5.3. *Data export*

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.



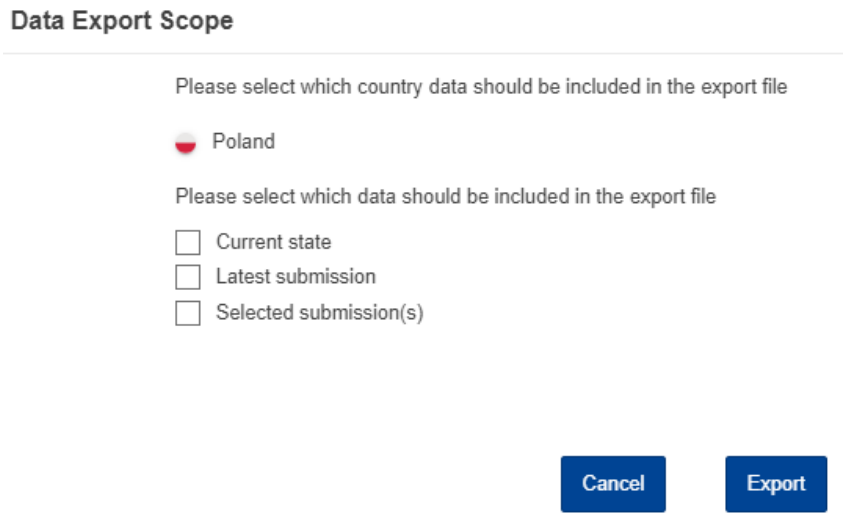
or from the dataflow by clicking on the Excel icon in the header of the Report Data area.



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

Single country data export

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

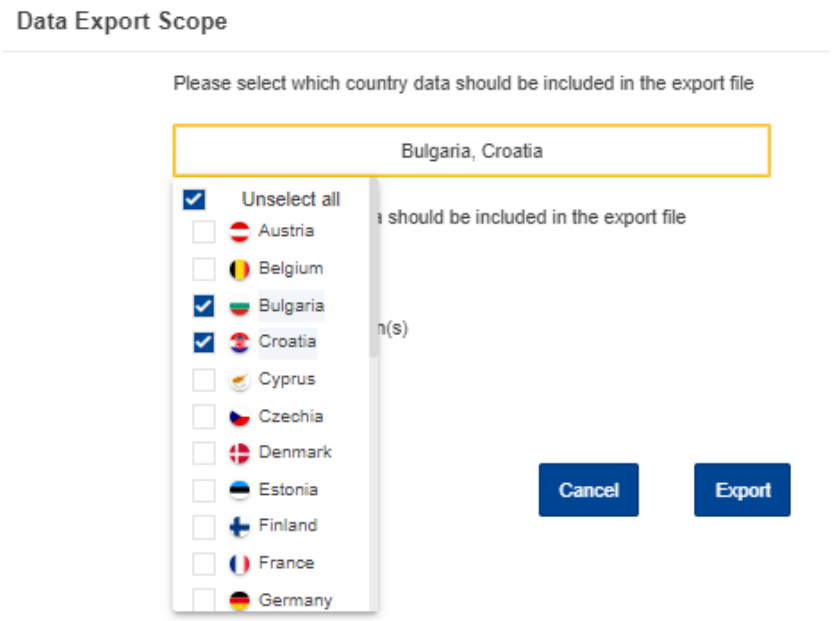


- current state – the AS IS data state at the moment of data dump is exported,
- latest submission – each time report is being (re)submitted its data snapshot is automatically generated; this option enables to include the latest saved snapshot into the data export scope,

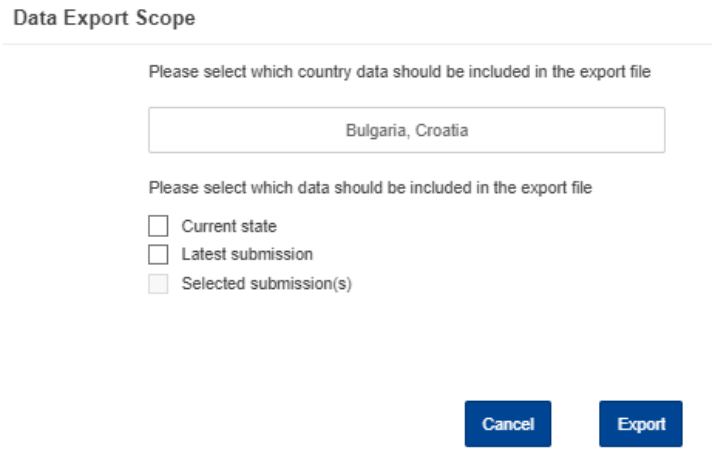
- selected submission(s) – enables user to select not only the latest but also any of the snapshots reflecting previous submissions done by the specific country.

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.

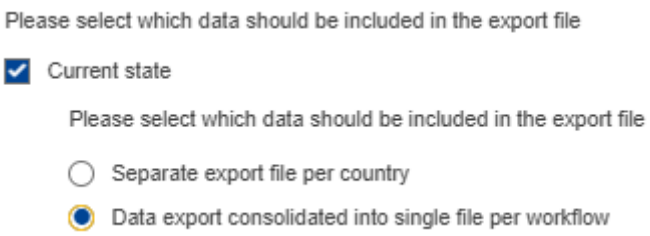


The selected submission(s) option is not available in such a case (i.e. past submission are downloadable only when single country is selected).



For the current state option the 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 are 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).



3. THEMATIC GUIDELINES FOR REPORTING INFORMATION REQUIRED UNDER ART 12. REPORTING ON ENERGY SUBSIDIES

Introduction

■ This section provides guidance for reporting obligations on energy subsidies (Article 12), according to Annex XV of the Implementing Regulation. This includes:

■ Annex XV, Table 1: Policies and measures to phase out energy subsidies, in particular for fossil fuels

■ Annex XV, Table 2: Progress towards national objectives to phase out energy subsidies, in particular for fossil fuels



webform Annex XV overview

It provides the step-by-step guidelines for reporting. This includes visual guide **of how and where** to report in the Policy Reporting Platform 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 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.

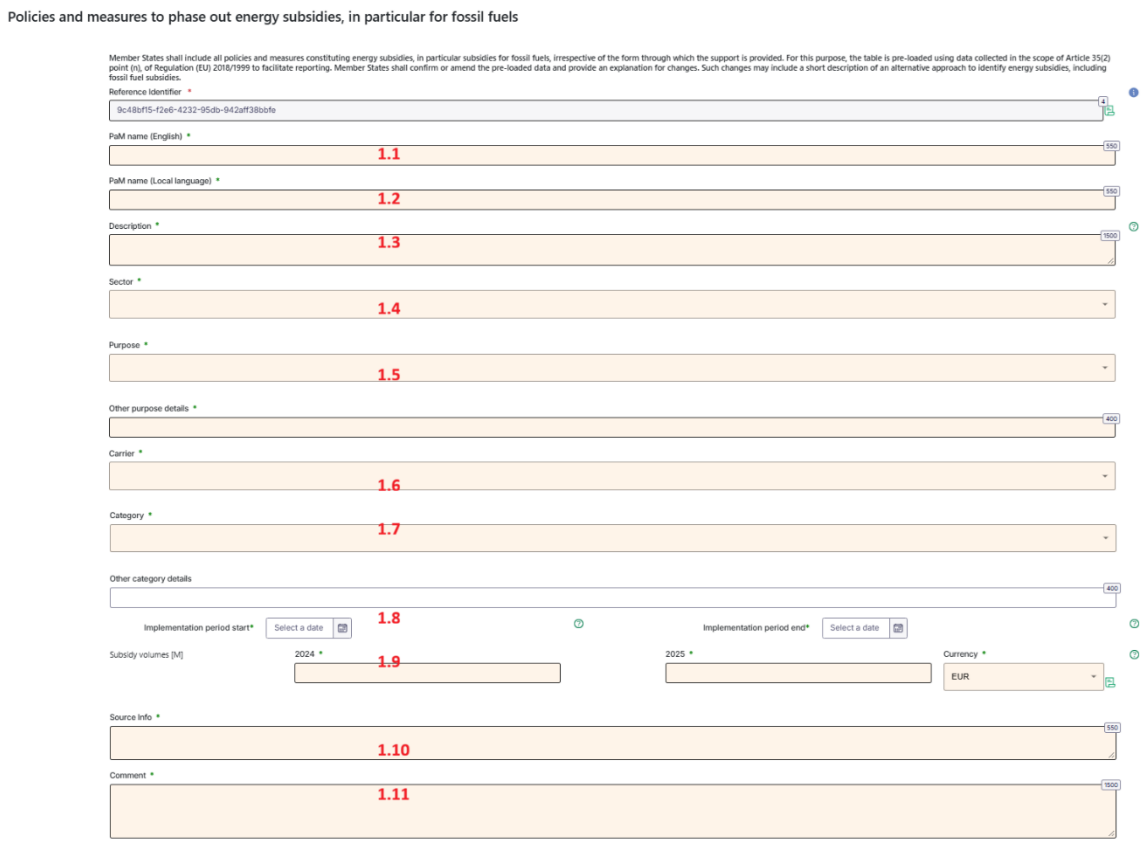


Figure 1: webform for Annex XV table 1 (detail)

3.1.1. FIELD 1.1: 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; length 550.

Level of obligation

Mandatory.

3.1.2. FIELD 1.2: 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; length 550.

Level of obligation

Mandatory.

3.1.3. FIELD 1.3: Description

Purpose

The purpose of this field is for the Member State include a general explanation of the measure, its recipients, and its purpose, with a specific focus on whether it addressed objectives related to energy poverty, economic competitiveness of sectors, decarbonisation, or energy security. Where such measure is temporary, the description shall also indicate whether it supports aforementioned objectives in exceptional situations or crisis.

Guidance, including format of the data

Provide a description.

Data format: text; length 550.

Level of obligation

Mandatory.

3.1.4. 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.

3.1.5. 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 length 400.

Level of obligation

Mandatory.

3.1.6. 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.

3.1.7. 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 6 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. Regarding the new category "effective tax rate" Member states should report the actual taxation level applied to energy carriers, in particular fossil fuels (e.g. Eurosuper95, diesel, heating oil, natural gas) compared to a benchmark, such as the standard national tax rate, i.e. 80% effective tax rate compared to the standard national tax rate taken as 100%.

The effective tax rate is understood as the actual amount of tax actually due or paid on a given energy product or use, expressed relative to a relevant base such as physical quantity: e.g. €/litre, €/GJ, €/MWh, €/1000 kg or energy content: e.g. €/GJ or sometimes value: e.g. ad valorem taxation. It should be compared to a benchmark, such as the nominal rate in legislation without exemptions, reduced rates, refunds, sector- or user specific derogations, tax credits or reimbursements or any allowances made to reduce the statutory tax burden."

Data format: text (drop-down); other category details: text; length 400.

Level of obligation

Mandatory.

3.1.8. 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.

3.1.9. 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).

3.1.10. FIELD 1.10: Source

Purpose

The purpose of this field is for the Member State to provide a link to the official documents confirming the phase-out date of the subsidy.

Guidance, including format of the data

Whenever phase-out commitments are set before 2030, official documents confirming the phase-out dates are needed to enable the Commission to assess their legal foundation within the context of the Semester.

Data format: text, length 550.

Level of obligation

Voluntary.

3.1.11. FIELD 1.11 Comment

Purpose

The purpose of this field is for the Member State to include any other comments needed to explain the phase out policy measure.

Guidance, including format of the data

Level of obligation

Voluntary

Data format: text, length 550.

3.2. Annex XV, Table 2: Progress towards national objectives to phase out energy subsidies, in particular for fossil fuels

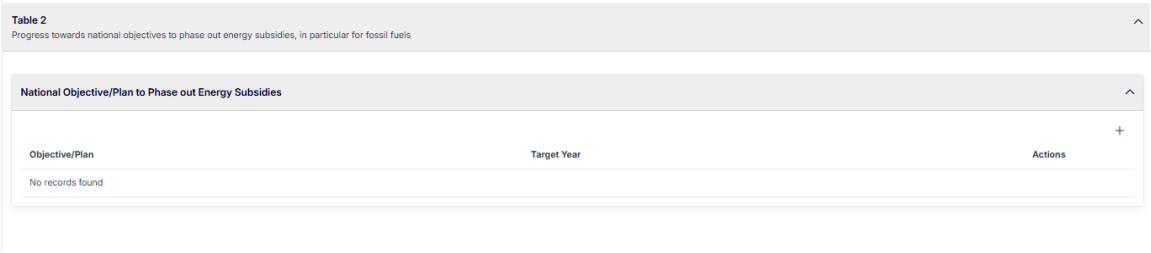


Figure 2: webform for Annex XV - table 2 (overview)



Figure 3: webform for Annex XV table 2 (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 on energy security, economic competitiveness, including in extraordinary or crisis-related situations, and, in particular, to reduce energy poverty. This requires reporting on objectives that have been set, in the NECP or afterwards, and progress made towards objectives.

3.2.1. FIELD 2.1: 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; length 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).

3.2.2. FIELD 2.2: 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; length 800.

Level of obligation

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

3.2.3. FIELD 2.3: 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).

3.2.4. FIELD 2.4: 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; length 400.

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).

3.2.5. FIELD 2.5: 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; length 400.

Level of obligation

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

3.2.6. FIELD 2.6: Steps to ensure phase out does not affect energy security, economic competitiveness, including in extraordinary or crisis-related situations, and, in particular, 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 energy security, economic competitiveness, including in extraordinary or crisis-related situations, and, in particular, 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 security, economic competitiveness, including in extraordinary or crisis-related situations, and, in particular, 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), or lower tax rate on natural gas used for heating in residential buildings or reduced tax rates on transport fuels provided for industrial and agricultural sectors during high energy prices stemming from the Middle East conflict).

Data format: text; length 400.

Level of obligation

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

3.2.7. FIELD 2.7: 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; length 400.

Level of obligation

Voluntary

4. FINALIZING REPORTING

4.1. Validating your submission

When filling in and saving the data, the Policy Reporting Platform 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 2 above).

Once the dataflow is fully filled in, both lead reporters and supporting reporters can "freeze" the dataflow, indicating that it is ready for validation by the lead reporters.

NOTE: a "frozen" report is not considered submitted and cannot be accessed yet by Commission reviewers. A formal submission can only be made by lead reporters.

Only 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.



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

Data can be submitted multiple times. On each occasion the data will be saved. However please note that for assessment **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
  - Policy Reporting Platform: EC-NECP-REPORTING@ec.europa.eu
- For technical support for
  - ReportNet 3: helpdesk@reportnet.europa.eu
  - Policy Reporting Platform: EC-E-PLATFORM-IT-SUPPORT@ec.europa.eu
- For technical support on EU Login: Help (europa.eu)

5. QUALITY ASSURANCE AND QUALITY CONTROL

5.1. Quality assurance and quality control structure

Member States are strongly encouraged to adhere as much as possible to the reporting guidelines and to conduct a quality control of the information on the data reported before submission.

To ensure timeliness, completeness, consistency, comparability, coherence, transparency and accuracy of the reported information, specific quality checks on behalf of the Commission and the EEA are performed on the submissions of Member States.

The results of the quality checks are communicated to the lead reporters through e-mail in the form of a checklist. The (lead) reporters can then (a) make adjustments to the reported data in the e-platform or (b) provide responses in the checklist on the reasons why changes are not considered necessary. After quality control, the data is stored in the database, made publicly available and used in the European Commission's assessment of the NECPRs and in certain EEA products. The figure below presents an overview of the process done on the reported information.

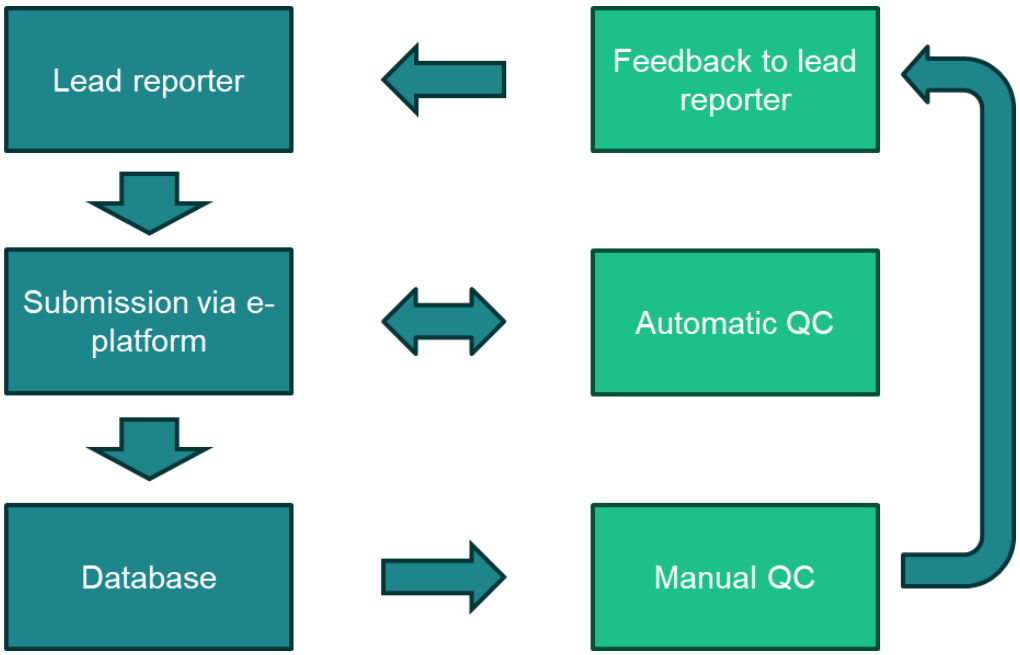


Figure 4 - Overview of the quality control process

The quality control procedure is aligned with the key reporting principles set out in the 2006 IPCC Guidelines for National Greenhouse Gas Inventories. More specifically, the information reported by Member States is assessed against seven criteria (five quality criteria so called 'TCCCA criteria' and timeliness and coherence):

- Timeliness,
- Transparency,
- Completeness,
- Consistency,
- Coherence,
- Comparability,
- Accuracy.

By performing quality checks each reporting cycle and providing additional reporting guidelines, the aim is to improve reporting along the seven criteria listed above.

Each criterion corresponds to several specific checks, which are performed in a sequential order. Below is an overview of what could be required per criteria.

Criteria	Objective
Timeliness	To assess if data and report was submitted on time and identify as early as possible any gaps or inconsistencies to inform Member States about the need for a resubmission.

Transparency	To ensure the data is identifiable and underlying methods are clearly referenced.
Completeness	To ensure that all relevant data and information is included.
Consistency	Ensure that the reporting is consistent and in line with good practices and guidelines. Checks ensure both internal consistency and consistency across years.
Coherence and Comparability	To assess whether the reported data is coherent with other possibly relevant reporting obligations and data provided and to ensure reporting across Member States is comparable.
Accuracy	To assess whether the data provided are credible.

5.2. Timeline & communication

Timeliness of reporting is an important quality criterion that helps ensure the smooth running of the quality control process. Member States must submit information on NECPR obligations required under the Governance Regulation by 15 March to allow for proper quality checking at EU level, prior to the publication of the submitted NECPRs and compilation of the European Commission's assessment of the NECPRs.

The number and the dates of additional resubmissions are also tracked. The main steps between the initial submission of information by the Member States, and the publication of the EU's progress report are described below. This includes the initial submission, quality control, a communication period, and the finalization and subsequent publication of the information. The Member States, EEA and the European Commission are involved in these steps, with additional support from the ETC-CM and various contractors. The timeline below sets out the key dates associated with each of these steps (Table 1).

The effective implementation of the procedure requires efficient responses from all parties at each step and therefore the timeline is only indicative, assuming submission, quality control and resubmission is not delayed for any reason. Furthermore it is not necessary for the procedure to take the full anticipated period, presented below, if data quality is sufficient and clearly presented.

Quality feedback reports

The central document in this quality control process is the quality check feedback report. It ensures a consistent and complete quality control process and is a template to communicate the findings to the Member States. Every finding is added to the feedback report. These reports will be bilaterally shared with relevant lead reporters of a dataflow. If needed Member States will be asked to adjust the submission and resubmit.

If reviewers have a specific question concerning the latest submission, the Member States will be asked for clarification via the feedback report. The Member States then have the responsibility to provide a clarification, adjust the information provided (report or data) and release the data again via the

reporting system. The Member States are responsible for making the necessary changes to the dataflow on the Reporting platform.

Table 1 – Indicative timeline and the description of the action required by the organisations involved

When	What	Who
By 15 March	• Preparation of the submission and completion of the reporting obligation within the relevant dataflow; • Internal quality checks via validation on the e-platform; • Release submission via the e-platform.	Member States
15 March – 15 April	Quality control (transparency, comparability, completeness, coherence, consistency and accuracy checks simultaneously). This includes feedback to Member States and communication on any issues found. Changes to Member States submissions will only be made, if Member States provide updates or corrections based on the findings communicated to them.	ETC-CM and/or contractors
15 April – 30 April	If necessary, MS adjust and resubmit the dataflow via Reportnet.	Member States
1 May – mid June	Review of the resubmitted report, if needed final follow up with the Member States.	ETC-CM and/or contractors
30 June	Delivery of final information by Member States.	Member States
End-August	Final checking of whole EU database and preparation of report compiling the outcome of the implementation of the quality control procedure on EU level, including individual feedback to Member States.	ETC-CM
July-October	Assessment, analysis and reporting in progress reports (Commission). Publication of EEA products (trends and projections, data visualisations).	European Commission EEA

5.3. Assessment of Member States submissions

After the quality control procedure has been concluded a short report presenting the outcome of the quality checks will be prepared. This will include information on:

- List of checks done;
- Overview of findings;

- Overview of corrective actions;
- An EU assessment summarizing the outcome of the implementation of the quality checking procedure;
- Recommendations for further improvements in reporting.

ANNEXE 1: REPORTING ROLES

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

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	• 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.
	  o Acts as distribution point of relevant developments/information related to reporting to the necessary reporters.
	  o 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 regarding substantive issues of reporting.

Competencies	• Expertise of thematic area of relevant dataflow(s)
	• Knowledge/coordination of supporting reporters and relevant supporting ministry/ministries
	  o To be able to disseminate information related to the relevant dataflow(s)
	• Understanding of the reporting system (ReportNet and/or Policy Reporting Platform) for relevant dataflow(s) following guidance and training:
	  o Ability to assign reporters
	  o Ability to validate and release/submit data when completed

Interfaces to	• 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 Policy Reporting Platform). Contact for changes: (for dataflows in ReportNet) govreg@eea.europa.eu

	(for dataflows in Policy Reporting Platform) 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	• Contributing to complete and timely reporting of (a) data flow(s). • **A reporter cannot submit completed data flows.**
Competencies	• Expertise of thematic area of relevant dataflow(s) • Understanding of the reporting system (ReportNet and/ or Policy Reporting Platform) for relevant dataflow(s) following guidance and training
Interfaces to	• Lead reporter
Note	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) For Policy Reporting Platform lead reporters can request changes to the reporters by e-mail: EC-E-PLATFORM-IT-SUPPORT@ec.europa.eu

Commission/EEA roles

- Assessment coordinator
- ReportNet coordinator
- Policy Reporting Platform 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	• 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	• 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	**NECPR management** • 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. **Stakeholder relations** • Maintains institutional stakeholder relations (EC, EEA, Eurostat, JRC …) as main contact point o Ensures regular updates on progress are shared with relevant experts (coordinators, data stewards/custodians, other relevant internal stakeholders)
Competencies	• 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	• All core team coordinators • All ReportNet data stewards and custodians • Where relevant, additional institutional stakeholders (EC, EEA, Eurostat, JRC …) • Where relevant, data providers

Function	**Policy reporting Platform coordinator**
Overall aim of the function	The Policy reporting Platform coordinator is responsible for ensuring the technical implementation of the NECPR modules implemented through Policy reporting Platform, including relations with data stewards & data custodians on the COM side
Role/ responsibilities	• Manages the technical implementation of the NECPR modules implemented through Policy reporting Platform. • Coordinates with data stewards and custodians on the relevant Policy reporting Platform dataflows. • Cooperates internally to align Policy reporting Platform development plans and resources with NECPR modules implementation needs, escalates to Management if necessary. **Stakeholder relations** • Maintains institutional stakeholder relations (EC, EEA, Eurostat, JRC …) as main contact point. o Ensures regular updates on progress are shared with relevant experts (coordinators, data stewards/custodians, other relevant internal stakeholders).
Competencies	• Project management • Stakeholder relationship management • High-level technical and thematic data collection knowledge
Interfaces to	• All core team coordinators • Policy reporting Platform 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.
Role/ **responsibilities**	**Dataflow management** • 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. **Stakeholder relations** • 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)

Competencies	• Has in-depth thematic knowledge of the data collection
	  o Understands the data from a content point of view.
	  o Understands the data collection methodology.
	  o 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.

Interfaces to	• 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