Aim of the table
The aims of these tables are (1) to facilitate validation/verification of reliable and accurate GFS and EDP data in the face of significant and numerous schemes to mitigate the impact of high energy prices; (2) enable internal users of the data to interpret the data when faced with significant fluctuations in key EDP and GFS aggregates. (see coverage/scope below for some limitations in this regard).
Coverage/ scope
Sector coverage
As far as possible, all large schemes, carried out by a general government unit or rerouted through general government, to mitigate the impact on high energy prices should be reflected in the table. Schemes that do not reflect - at any point - on S.13 accounts, for example because they are carried out through a public corporation and not rerouted should be described in a comment box, but no data should be reported. The table should be reported at the general government level as far as possible. Limitations in sector/unit coverage can be indicated in the cell dedicated to "comments source data / estimates", cell Y4. Please see further instructions on reporting intra-governmental transactions under heading "How to fill the table" below.
Scheme coverage
Only large schemes are requested to be reported in this table. As such, the table cannot reflect the total impact of government measures to mitigate high energy prices, but rather reflects the impact of large schemes only. Only schemes that reflect active policy measures should be reported. Examples of schemes to report are lump-sum benefits to households, subsidies on energy products, (reversible) price cap schemes, the estimated impact of temporary reductions in taxes on energy products, capital injections as a result of high energy prices, wind-fall taxes on some companies making exceptional profits due to the high prices as well as increases and decreases in strategic storage of oil and gas stocks due to the (potential) supply difficulties. For the latter, insofar as exceptional acquisitions and disposals in strategic oil and gas reserves cannot be separated from normal fluctuations, the whole amount can be reported. When the parameters of existing schemes are modified, e.g. reduced VAT rates on energy and additional tax exemptions, estimates should be made for the increase / decrease due to the change in rates / other parameters. The transactions to report should be measurable. In case of lack of dedicated source data, estimates should be made after consulting Eurostat.
Periodicity
The table covers annual data and quarterly data, the latter being voluntary. The table foresees the reporting starting from reference period 2021(Q3) up to 2024(Q4). The reference period 2021(Q3) was chosen as a starting point as measures to mitigate the impact of high energy prices started at that time in some countries. Additionally, for countries wishing to report 2021Q1 and 2021Q2, grouped columns I and J provide for this possibility. For any reference period with no measure impacting the government accounts, the reporting of "M" (not applicable) is encouraged.
When and how to report

In order to facilitate data validation of EDP data and quarterly government finance statistics tables, compilers are requested to report the table for each EDP notification, and ideally, at the end of each quarter, starting from end of March 2023. Table 10.2 should then be filled up to the quarter reported in quarterly GFS transmissions (i.e. up to 2022Q4 at the end of March 2023). It can be filled with further quarterly or annual planned (forecast) data, if these are available and on a voluntary basis. Table 10.1 is filled automatically on the basis of the reporting of table 10.2. In a specific comment box, schemes carried out by public corporations and not re-routed through the general government accounts should be described.

The same transmission will be used for both EDP verification and GFS (annual and quarterly) validation. On a voluntary basis the table can also be filled with any available planned data. Please fill in the status of data reported (actual, estimated or planned).

Eurostat expects that much of the data reported would be estimated (see above coverage) in cooperation with the Ministry of Finance or other institutions and subject to revisions. In this case, national statistical institutes are invited to list contributors in the appropriate box of table 10 (cell Y4). A provision of links to more detailed descriptions or nationally published metadata is encouraged.

Revisions to this metadata can be undertaken together with regular reporting of data.

For security reasons, a reporting via Edamis is encouraged. A dedicated dataflow was established: EDP_ENERGY_Q.

The template can be used for several transmission periods. It is sufficient to indicate the reference period in cell Y3 of worksheet 'table 10' as appropriate. E.g. at the end of March 2023, "2022.Q4" should be chosen from the drop-down list.

Description of the table

Table 10.1 (annual and quarterly, the latter voluntary) contains non-financial transactions and financial transactions, both of which are filled automatically by summing large schemes reported in table 10.2. Thus under each aggregate ESA transaction, more than one large scheme may be reflected.

It is not generally possible to know how a specific intervention carried out by government has been financed. For instance, a capital injection may not be financed by means of specific dedicated financial instruments. Instead, the financing of a scheme can be made through the general financial policy (borrowing strategy) of the government.

It is therefore necessary to make a number of assumptions. The following information is available in terms of assets and liabilities:

- Normally, information is available on assets acquired: loans, debt securities, equity and investment funds shares / units.
- Specific information may also be available on some liabilities. For instance, some specific interventions made by government may be implemented by dedicated SPVs, classified in the general government sector. Such SPVs issue debt in order to finance the acquisition of assets; therefore, corresponding liabilities (dedicated liabilities) can be identified.

In case an intervention was not financed through a specific dedicated financial instrument the assumptions are the following:

- All interventions that are not financed specifically, by means of dedicated liabilities, are assumed to be financed through the general financial policy of government.
- By convention, liabilities financed through the general policy ("indirect liabilities") are to be reported under the instrument 'indirect liabilities' in the dedicated rows.

When a dedicated debt is redeemed (through cash) an indirect liability arises. Please see Annex 6 of the EDP package for further explanation.

Indirect liabilities reported are consistent within the table 10 and therefore exclude liabilities incurred due to lower or higher revenue and expenditure resulting from secondary effects such as less energy taxes due to lower consumption of energy products or higher social payments under existing social security schemes (see coverage above).

The items 'other revenue', 'other expenditure', 'other financial assets' and 'other liabilities' encompass transactions that may be relevant and not elsewhere reported. These can concern categories not listed specifically or information where the split is missing and difficult to estimate. A comment may be added in blue cells to specify the transaction.

How to fill the table

Supplementary table for reporting government measures to mitigate high energy prices   description

In table 10.2, large operations/schemes should be entered, including a description of each large scheme (column Y) in the yellow cells, adding any additional comments in light blue cells in column Y and using the dropdown list in column B, which contains ESA transactions (non-financial and financial).

Additionally, for each large scheme, the following should be indicated:
1. Which subsector of general government is impacted (column Z)? In case several subsectors of general government are involved in a scheme, there are different options for recording. In case all non-financial transactions with sectors other than general government are reflected in one subsector, the scheme should be reported for that subsector. If funding is provided by other subsectors (e.g. D.73) this can be entered in comments in light-blue cells. In case not all non-financial transactions are reflected in one subsector, the option "S.13 total / more than one subsector" should be chosen from the drop-down list, and only non-consolidating non-financial and financial transactions should be reported.
2. Is the scheme reflected in the working balance (column AA)? Please reply "yes, fully", in case the scheme is reflected in inflows and/or outflows to the working balance on an accrual basis, hence no further adjustments in EDP tables 2 are needed. In case the scheme is reflected in the working balance on a cash basis or an accrual basis differing from national accounts' accrual concepts, please reply "partly". In case the scheme does not result in inflows or outflows to the working balance, e.g. because of being executed by extra-budgetary units or because it consists of temporary tax reductions, please reply "no".
3. and 4. Where the scheme can be observed in EDP tables (columns AB and AC)? Question 4 enquires on the precise detail in ESA tables 2, where the scheme impacts. For example, a price cap scheme might impact the WB balance as regards cash outflows, but with a delay, so that an adjustment in other accounts, payable in EDP table 2 is needed. The detail where this adjustment is included should be indicated.
5. Whether the scheme is time-limited or not (column AD).

The suggested threshold for reporting large operations is 0.1% of annual GDP, on a cumulative basis.

Most operations will imply at least two transactions (non-financial and financial or both financial). Such transactions should be separately indicated using the available lines and including indirect liabilities. The sign convention is the ESA/GFS sign convention.

No balance sheet impact needs to be provided.

Specific issues

Table 10 generally does not need to contain the interest accrued on dedicated debt nor on indirect liabilities.

Cell fill (colour coding)

Cells in light yellow are intended for data and metadata entry as well as for indicating the date of transmission, country, data status, comments on reporting, description of scheme, etc.

Cells in light blue are for entering any necessary additional comments on transactions in relation with specific schemes.

Cells in grey colour contain formulas (in table 10.1, automatic summation of data entered in light yellow cells in table 10.2 as well as some checks on the data entered. Please do not overwrite the formulas (the table remains unlocked in this version for transparency reasons).

Quarterly data (in light orange) is on a voluntary basis.

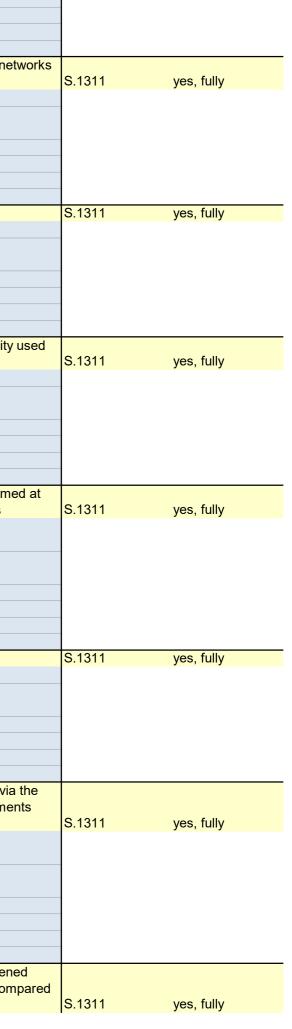Please do not enter any information in white cells.

Validation checks

Partial validation checks are added below the reporting table. Please note that the template remains unlocked; therefore the formulas in the checks are transparent for compilers.

Supplementary table for reporting government interventions to mitigate the impact of high energy prices	Belgium
Annex 10 of the EDP notification	29/09/2023
	2023.Q2

annual data

status of data: | actual final | actual provisional | |

Table 10.2 - large schemes (suggested cumulative threshold - over 0.1 % of annual GDP)

specific questions on each large sc

Millions of national currency

ESA transaction (please select from dropdown list), please indicate the impact on non-financial and financial accounts for each measure.	name (large scheme abbreviated LS)	detail	2021	2022	2023	2024	Description of measure (yellow colour = please give a description of the scheme; light blue colour = please add any additional comment if needed)	Subsector concerned by the scheme?	Is the scheme reflected in the working balance?
	LS1						Broadening of the public benefiting from the social tariff for gas and electricity	S.1311	yes, fully
D.632 - 11 - social transfers in kind - purchased market production	LS1	EN01	263	1073	303				
F L indirect - 27 - indirect liabilities ('implied balancing debt')	LS1	EN02	263	1073	303				
	LS2						One-off lump sum reduction on the energy bill of the beneficiaries of the social tariff for gas and electricity	S.1311	yes, fully
D.632 - 11 - social transfers in kind - purchased market production	LS2	EN01	72	0	0				
F L indirect - 27 - indirect liabilities ('implied balancing debt')	LS2	EN02	72	0	0				
	LS3						Monthy lump-sum reduction on the electricity and gas bill of households calibrated on a basic consumption	S.1311	yes, fully
D.759 - 13 - other miscellaneous current transfers	LS3	EN01	0	1326	1445				
F L indirect - 27 - indirect liabilities ('implied balancing debt')	LS3	EN02	0	1326	1445				
	LS4						One-off lump-sum "cheque" to households that consume oil (as heating source)	S.1311	yes, fully
D.759 - 13 - other miscellaneous current transfers	LS4	EN01	0	191	83				
F L indirect - 27 - indirect liabilities ('implied balancing debt')	LS4	EN02	0	191	83				
	LS5						Temporary cut in VAT on electricity for residential use	S.1311	yes, fully
D.21 - 2 - taxes on products	LS5	EN01	0	-1603	-612				
F L indirect - 27 - indirect liabilities ('implied balancing debt')	LS5	EN02	0	1603	612				

	LS6						Temporary cut in VAT on natural gaz and heating networks for residential use	S.1311	yes, fully
D.21 - 2 - taxes on products	LS6	EN01	0	-467	0				
F L indirect - 27 - indirect liabilities ('implied balancing debt')	LS6	EN02	0	467	0				
	LS7						Temporary cut in excise duties on road fuel	S.1311	yes, fully
D.21 - 2 - taxes on products	LS7	EN01	0	-849	-155				
F L indirect - 27 - indirect liabilities ('implied balancing debt')	LS7	EN02	0	849	155				
	LS8						Temporary cut in excise duties on gaz and electricity used by businesses	S.1311	yes, fully
D.21 - 2 - taxes on products	LS8	EN01	0	-55	0				
F L indirect - 27 - indirect liabilities ('implied balancing debt')	LS8	EN02	0	55	0				
	LS9						One-off supports to the passenger rail company aimed at limiting the increase in prices charged to traverlers	S.1311	yes, fully
D.31p other - 8 - subsidies on products, other than relating to price caps	LS9	EN01	0	13	78				
F L indirect - 27 - indirect liabilities ('implied balancing debt')	LS9	EN02	0	13	78				
	LS10						One-off support to hospitals	S.1311	yes, fully
D.39p - 9 - other subsidies on production	LS10	EN01	0	0	80				
F L indirect - 27 - indirect liabilities ('implied balancing debt')	LS10	EN02	0	0	80				
	LS11						Extra cost of pre-existing mechanisms: financing (via the Fonds Mazout & Fond Chauffage) of local governments social benefits in kind	S.1311	yes, fully
D.632 - 11 - social transfers in kind - purchased market production	LS11	EN01	16	27					
F L indirect - 27 - indirect liabilities ('implied balancing debt')	LS11	EN02	16	27					
	LS12						Extra cost of pre-existing mechanisms: non-broadened social tariff for gaz and electricity (extra costs as compared to historical average)	S.1311	yes, fully

D.632 - 11 - social transfers in kind - purchased market production	LS12	EN01	63	1058	369				
F L indirect - 27 - indirect liabilities ('implied balancing debt')	LS12	EN02	63	193	369				
F.89L - 30 - other accounts payable, other than trade credits and advances	LS12	EN03		865					
	LS13						Extra cost of pre-existing mechanisms: indirect taxes - conversion of the (variable) surcharge on the energy bill for financing the social tariff into a (fixed) excise	S.1311	yes, fully
D.632 - 11 - social transfers in kind - purchased market production	LS13	EN01	0	156					
F L indirect - 27 - indirect liabilities ('implied balancing debt')	LS13	EN02	0	156					
	LS14						Tax on excess profits (D.29)	S.1311	yes, fully
D.29 - 3 - other taxes on production	LS14	EN01	0	481	716				
F.89A - 23 - other accounts, receivable, relating to taxes and social contributions	LS14	EN02	0	481	716				
	LS15						Solidarity levy on petrol sector	S.1311	yes, fully
D.21 - 2 - taxes on products	LS15	EN01	0	289	304				
F.89A - 23 - other accounts, receivable, relating to taxes and social contributions	LS15	EN02	0	289	304				
	LS16						One-off reductions of the green certificates surcharge on the electricity bill and abolition energy levy-- Flemish Community	S.1312	yes, fully
D.21 - 2 - taxes on products	LS16	EN01	-92	-148	-178				
F L indirect - 27 - indirect liabilities ('implied balancing debt')	LS16	EN02	92	148	178				
	LS17						Support to business within the european Crisis Framework -- Flemish Community	S.1312	yes, fully
F.4A - 20 - loans	LS17	EN01	0	121	14				
F L indirect - 27 - indirect liabilities ('implied balancing debt')	LS17	EN02	0	121	14				
	LS18						Support to non-profit organisations (care sector) -- Flemish Community	S.1312	yes, fully
D.39p - 9 - other subsidies on production	LS18	EN01	0	61	27				
D.92p - 14 - investment grants, expenditure	LS18	EN02	0	8					
F L indirect - 27 - indirect liabilities ('implied balancing debt')	LS18	EN03	0	70	27				

	LS19						Support to business within the european Crisis Framework -- Walloon Region	S.1312	yes, fully
D.39p - 9 - other subsidies on production	*LS19*	*EN01*		0	52	155			
F L indirect - 27 - indirect liabilities ('implied balancing debt')	*LS19*	*EN02*		0	52	155			
	LS20						Support to non-profit organisations (care sector) -- Walloon Region	S.1312	yes, fully
D.39p - 9 - other subsidies on production	*LS20*	*EN01*		0	33	5			
F L indirect - 27 - indirect liabilities ('implied balancing debt')	*LS20*	*EN02*		0	33	5			
	LS21						Aide en matière énergétique pour le secteur de l'aide à la jeunesse -- French Community	S.1312	yes, fully
D.39p - 9 - other subsidies on production	*LS21*	*EN01*		0	5				
F L indirect - 27 - indirect liabilities ('implied balancing debt')	*LS21*	*EN02*		0	5				
	LS22						Aide exceptionnelle dans le cadre de la crise énergétique pour le secteur de l'enfance (dotation ONE)	S.1312	yes, fully
D.39p - 9 - other subsidies on production	*LS22*	*EN01*		0	10				
F L indirect - 27 - indirect liabilities ('implied balancing debt')	*LS22*	*EN02*		0	10				
	LS23						Subventions énergie établissements enseignement - French Community	S.1312	yes, fully
D.39p - 9 - other subsidies on production	*LS23*	*EN01*		0	26				
F L indirect - 27 - indirect liabilities ('implied balancing debt')	*LS23*	*EN02*		0	26				
	LS24						Energy efficiency grants to retirement homes - German Community	S.1312	yes, fully
D.92p - 14 - investment grants, expenditure	*LS24*	*EN01*		0	5	10			
F L indirect - 27 - indirect liabilities ('implied balancing debt')	*LS24*	*EN02*		0	5	10			
	LS25						Energy efficiency grants to households - German Community	S.1312	yes, fully
D.92p - 14 - investment grants, expenditure	*LS25*	*EN01*		0	0	4			

F L indirect - 27 - indirect liabilities ('implied balancing debt')	LS25	EN02	0	0	4		

Table 10.2 - comment box - large schemes carried out by public corporations and not re-routed through general government accounts

Table 10.1 summary data - (automatic) summary of large schemes

Millions of national currency

ESA transaction (summed automatically from table 10.2)	relation	code	2021	2022	2023	2024	Description of measure
total revenue	1 = 2 + 3 + .. + 5	**TR**	*-92*	*-2352*	*75*	*L*	
taxes on products	2	D.21	-92	-2833	-641	L	
other taxes on production	3	D.29	0	481	716	L	
other taxes (please specify)	4	other taxes	0	0	0	L	
other revenue (please specify)	5	TR other	0	0	0	L	
total expenditure	6 = 7 + 8 + .. 17	**TE**	*414*	*4044*	*2559*	*L*	
subsidies on products, relating to reversible price caps	7	D.31p price caps	0	0	0	L	
subsidies on products, other than relating to reversible price caps	8	D.31p other	0	13	78	L	
other subsidies on production	9	D.39p	0	187	267	L	
social assistance benefits in cash	10	D.623	0	0	0	L	
social transfers in kind - purchased market production	11	D.632	414	2314	672	L	
current transfers to NPISHs	12	D.751	0	0	0	L	
other miscellaneous current transfers	13	D.759	0	1517	1528	L	
investment grants, expenditure	14	D.92p	0	14	14	L	
other capital transfers, expenditure, capital injections treated as capital transfers	15	D.99p CI	0	0	0	L	
other capital transfers, expenditure, except capital injections treated as capital transfers	16	D.99p O	0	0	0	L	
other expenditure (please specify)	17	TE other	0	0	0	L	
net lending / net borrowing	18 = 1 - 6	**B.9**	*-506*	*-6396*	*-2484*	*L*	
transactions in financial assets	19 = 20 + 21 + .. + 25	**F A**	*0*	*891*	*1034*	*L*	
loans	20	F.4A	0	121	14	L	
equity and investment funds shares or units, equity injections (increase)	21	F.5A	0	0	0	L	
equity and investment funds shares or units, other	22	F.5A	0	0	0	L	
other accounts, receivable, relating to taxes and social contributions	23	F.89A	0	770	1020	L	
other accounts, receivable, except F.89A relating to taxes and social contributions	24	F.8A	0	0	0	L	
other financial assets (please specify)	25	F A other	0	0	0	L	
transactions in liabilities	26 = 27 + 28 + .. + 32	**F L**	*506*	*7287*	*3518*	*L*	
indirect liabilities ('implied balancing debt')	27	F L indirect	506	6422	3518	L	
loans	28	F.4L	0	0	0	L	
trade credits and advances	29	F.81L	0	0	0	L	
other accounts payable, other than trade credits and advances	30	F.89L	0	865	0	L	
other liabilities (please specify)	31	F L other	0	0	0	L	
net financial transactions	32 = 19 - 26	**B.9f**	*-506*	*-6396*	*-2484*	*L*	

Supplementary table for reporting government measures to mitigate high energy prices   table 10

Millions of national currency ESA transaction (summed automatically from table 10.2)	relation	code	2021	2022	2023	2024	Description of measure
check whether table is filled for reference period			yes	yes	yes	no	
check B.9 = B.9f			0	0	0	not filled	