

Based on Article 8a, paragraph 5. of the Energy Law (“Official Gazette of the Republic of Serbia”, No. 145/14, 95/18 – other law, 40/21, 35/23 - other law, 62/23, 94/24 and 109/25 - other law), and Article 15, paragraph 1. of the Law on State Administration (“Official Gazette of the Republic of Serbia”, No. 79/2005, 101/2007, 95/2010, 99/2014 30/2018 – other law and 47/2018), the Minister of Mining and Energy hereby adopts

RULEBOOK

on the detailed content and guidelines for determining the national targets of the Integrated National Energy and Climate Plan, the method of its preparation and reporting on its implementation

I. INTRODUCTORY PROVISIONS

Subject of Regulation

Article 1.

This Rulebook further regulates the content of and method of drafting the Integrated National Energy and Climate Plan, guidelines for determining national targets in areas related to decarbonization in terms of greenhouse gas emissions (hereinafter: GHG) and energy from renewable sources, energy efficiency, energy security, the internal energy market and research, innovation and competitiveness, as well as establishes the national reporting system on the implementation of the Integrated National Energy and Climate Plan.

Definitions and abbreviations

Article 2.

For the purposes of this Rulebook the terms used in this Rulebook shall have the following meaning:

- 1) “energy efficiency first” means taking utmost account in energy planning, and in policy and investment decisions, of alternative cost-efficient energy efficiency measures to make energy demand and energy supply more efficient, in particular by means of cost-effective end-use energy savings, DR initiatives and more efficient conversion, transmission and distribution of energy, whilst still achieving the objectives of those decisions;
- 2) “food and feed crops” means starch-rich crops, sugar crops or oil crops produced on agricultural land as a main crop excluding residues, waste or ligno-cellulosic material and intermediate crops, such as catch crops and cover crops, provided that the use of such intermediate crops does not trigger demand for additional land;
- 3) “fossil fuel” means non-renewable carbon-based energy sources such as solid fuels, natural gas and oil.
- 4) “indicator” means a quantitative or qualitative factor or variable that contributes to better understanding progress in implementing;
- 5) “lead reporter” means an appointed person responsible for timely and accurate completion of one or more reporting forms of the INECP progress reporting and who coordinates the reporting process and submits the data and information for those reporting forms, including

data received from data providers and support reporters, in accordance with the procedures and reporting requirements laid down in this Rulebook;

- 6) “national reporting system” means an integrated institutional and procedural framework established by this Rulebook for the coordination, collection, validation, verification, consolidation and submission of data and information for reporting on the implementation of the INECP, including the roles and responsibilities of the national coordinator, lead reporters, support reporters and data providers;
- 7) “projections” means forecasts of anthropogenic GHG emissions by sources and removals by sinks or developments of the energy system, including at least quantitative estimates for a sequence of six future years ending with 0 or 5 immediately following the reporting year;
- 8) “regional cooperation” means cooperation between two or more EnC Contracting Parties and/or Member States of the EU engaged in a partnership covering one or more of the five dimensions of the Energy Union;
- 9) “support reporter” means an appointed person who provides sectoral and technical support to the lead reporter by performing one or all of the following: quality control and quality assurance of data, contributing to data consistency checks and methodological compliance, and cooperating in the clarification and correction of data provided by data providers, for the purposes of reporting on the implementation of the INECP, in accordance with this Rulebook.

Certain terms used in this Rulebook, the meaning of which is not determined in paragraph 1. of this Article, shall have the meaning determined in the law governing climate change, the law governing the area of energy, the law governing energy efficiency, the law governing renewable energy sources (hereinafter: RES), law governing environmental impact assessment, law governing strategic impact assessment and the law governing planning and construction.

For the purposes of this Rulebook the following abbreviations shall apply:

- 1) SEPA means Environmental Protection Agency of the Republic of Serbia,
- 2) AERS means Energy Agency of the Republic of Serbia,
- 3) EEA means European Environment Agency,
- 4) EnC means Energy Community,
- 5) European Union means EU,
- 6) R&I means Research and Innovation,
- 7) INECP means Integrated National Energy and Climate Plan;
- 8) RES means Renewable Energy Sources
- 9) PaM means PAM;
- 10) DR means demand response;
- 11) FEC means Final Energy Consumption;
- 12) GHG means greenhouse gas;
- 13) GWP means Global Warming Potential;
- 14) H&C means Heating and Cooling;
- 15) ID means Identifier;
- 16) LULUCF means Land Use, Land-Use Change, and Forestry;
- 17) M means Mandatory reporting element;
- 18) Miap means Mandatory if applicable;
- 19) Miav means Mandatory if available;
- 20) n/a means Not available / Not applicable;
- 21) NZEB means Nearly Zero-Energy Building;
- 22) PEC means Primary Energy Consumption;
- 23) PECEI means Projects of Energy Community Interest;
- 24) PMI means Projects of Mutual Interest;

- 25) V means Voluntary;
- 26) WAM means With Additional Measures;
- 27) WEM means With Existing Measures;
- 28) X means Reporting year.

Annexes to the Rulebook
Article 3.

The following Annexes shall form constituent parts of this Rulebook:

- Annex 1 - General framework for INECP,
- Annex 2 - Reporting on measures to achieve the goal of cumulative energy savings,
- Annex 3 – Guidance on Completion of Reporting Form I
- Annex 4 - Guidance on Completion of Reporting Form II
- Annex 5 - Guidance on Completion of Reporting Form III
- Annex 6 - Guidance on Completion of Reporting Form IV
- Annex 7 - Guidance on Completion of Reporting Form V
- Annex 8 - Guidance on Completion of Reporting Form VI
- Annex 9 - Guidance on Completion of Reporting Form VII
- Annex 10 - Guidance on Completion of Reporting Form VIII
- Annex 11 - Guidance on Completion of Reporting Form IX
- Annex 12 - Guidance on Completion of Reporting Form X
- Annex 13 - Guidance on Completion of Reporting Form XI
- Annex 14 - Guidance on Completion of Reporting Form XII
- Annex 15 - Guidance on Completion of Reporting Form XIII
- Annex 16 - Guidance on Completion of Reporting Form XIV
- Annex 17 - Guidance on Completion of Reporting Form XV
- Annex 18 - Guidance on Completion of Reporting Form XVI
- Annex 19 - Guidance on Completion of Reporting Form XVII
- Annex 20 - Guidance on Completion of Reporting Form XVIII
- Annex 21 - Guidance on Completion of Reporting Form XIX
- Annex 22 - Guidance on Completion of Reporting Form XX
- Annex 23 - Guidance on Completion of Reporting Form XXI
- Annex 24 - Guidance on Completion of Reporting Form XXII
- Annex 25 - Guidance on Completion of Reporting Form XXIII.

Basic requirements for INECP development
Article 4.

During the development of the INECP the following shall be ensured:

- 1) administrative complexity and costs for all relevant participants to be limited;
- 2) the interdependence of the five areas from Article 6 of this Rulebook, especially the energy efficiency first principle to be duly taken into account;
- 3) reliable, consistent and transparent data and assumptions in all five areas from Article 6 of this Rulebook to be used, if relevant;

- 4) the number of households in energy poverty to be evaluated, taking into account domestic energy services needed to ensure basic living standards in the appropriate national context, legal definition of energy poverty, existing social policy and other relevant policies, as well as the framework guidelines of the EnC Secretariat on relevant energy poverty indicators.

In the case that, in accordance with paragraph 1. item 4) of this Article, based on the assessment of verifiable data, a significant number of households in energy poverty is determined, the INECP shall contain a national framework target for reducing energy poverty. The INECP shall state the PAM (hereinafter: PaM) addressing the problem of energy poverty, if any, including social policy measures and other relevant national programs.

II. CONTENT OF THE INECP

Article 5.

The general structure and content of the INECP is set forth in paragraph 2. of this Article, while its detailed structure and content is prescribed in Annex 1 of this Rulebook.

The INECP shall contain:

- 1) a review of the INECP preparation process, which includes an introduction, a description of public consultations and the participation of interested parties and their results, as well as detailed description of regional cooperation in the preparation of the plan;
- 2) a description of national targets and contributions related to the areas of: decarbonization, energy efficiency, energy security, internal energy market, and research, innovation and competitiveness;
- 3) a description of planned PaM related to the achievement of the corresponding targets and contributions from item 2) of this paragraph, as well as a detailed breakdown of the investments required to meet the corresponding targets and contributions;
- 4) a description of the current state in the areas of decarbonization, energy efficiency, energy security, internal energy market, and research, innovation and competitiveness, including the energy system and GHG and their removal by sinks, as well as projections regarding the targets from item 2) of this paragraph with already existing PaM;
- 5) if applicable, a description of regulatory and non-regulatory barriers and problems in meeting targets or contributions related to energy from renewable sources and energy efficiency;
- 6) an assessment of the effects of planned PaM for achieving the targets from item 2) of this paragraph, including their compliance with long-term GHG emission reduction targets and long-term strategies in the field of energy and climate;
- 7) a general assessment of the effects of planned PaM on competitiveness related to the five areas from Article 6. of this Rulebook;
- 8) an appendix detailing the methodologies and policy measures of the Republic of Serbia for achieving the cumulative energy savings target in accordance with the law governing energy efficiency and rational use of energy and obligations assumed by ratified international agreements, as determined in Annex 2 of this Rulebook.

III. GUIDELINES FOR DETERMINING THE NATIONAL TARGETS OF THE INECP

Guidelines for determining targets and contributions for the five areas
Article 6.

The INECP shall contain national targets related to the following five areas:

- 1) Decarbonization which contains data on GHG emissions and their removal by sinks to contribute to achieving the target of reducing GHG emissions across the entire economy of the Republic of Serbia, specifically:
 - (1) where applicable for the achievement of general targets in the five areas, specific targets, and long-term obligations of the Republic of Serbia regarding GHG emissions in accordance with the Paris Agreement, laws governing climate change, energy, other public policy acts related to the said laws, other general and specific targets, including sectoral targets and climate change adaptation targets;
 - (2) energy from renewable sources and the contribution to that target regarding the share of energy from renewable sources in gross FEC in 2030, with a framework trajectory for that contribution from 2022 onwards;
- 2) Energy Efficiency in the framework of which it is necessary to define:
 - (1) an indicative energy efficiency target as a contribution to achieving targets in accordance with the obligations of the Republic of Serbia assumed by confirmed international agreements;
 - (2) the cumulative energy savings target in final consumption to be achieved during the period from 2024 to 2030, which is determined in accordance with the obligations of the Republic of Serbia assumed by confirmed international agreements and calculated in accordance with the by-law prescribing the methodology for calculating the cumulative energy savings target;
 - (3) framework key milestones of the long-term strategy for the deep renovation of the national fund of residential and non-residential buildings, defined for 2030, 2040, and 2050, which are in public or private ownership, a plan with measurable progress indicators determined at the national level, an evidence-based estimate of expected energy savings and wider benefits, and a contribution to achieving targets, in accordance with the obligations of the Republic of Serbia assumed by confirmed international agreements;
 - (4) the total net surface area of central government buildings to be energy-renovated in the period from 2022 to 2030 in accordance with the law governing energy efficiency and rational use of energy;
 - (5) a target regarding the total new capacity of high-efficiency cogeneration plants up to 500 kWe and capacity from 500 kWe to 10 MWe;
- 3) Energy Security in the framework of which it is necessary to define national targets regarding:
 - (1) strengthening the diversification of energy sources and supplies from other countries, which may aim to reduce energy import dependence;
 - (2) increasing the flexibility of the national energy system;
 - (3) addressing issues of limited or interrupted energy and energy sources supply to improve the resilience of the energy system, including the timeframe for achieving the targets;
- 4) Internal Energy Market which defines:
 - (1) the level of electricity interconnection aimed for in 2030 taking into account the

electricity interconnection target for 2030, with the level from 2025 onwards defined in cooperation with contracting parties and EU member states it affects, considering indicators of action urgency based on differences in wholesale market prices, nominal transmission capacity of interconnectors relative to peak load, and installed generation capacity from renewable sources, as stated in Annex 1. Part 1. Section A, point 2.4.1 of this Rulebook;

- (2) key projects for electricity transmission and gas transport infrastructure, and modernization projects as needed, which are required to achieve the targets within the five areas;
 - (3) national targets related to other aspects of the internal energy market, such as: increasing system flexibility, especially through PaM related to market-based price formation in accordance with the law; market integration and coupling with the aim of increasing the market capacity of existing interconnectors, smart grids, aggregation, quantified targets for DR capacity and energy storage capacity (MW/MWh), distributed energy generation, dispatch mechanisms, new delivery and supply restriction, and real-time price signals, including the timeframe for achieving the targets, as set out in Annex 1. Part 1. Section A, point 2.4.3. of this Rulebook;
- 5) Research, Innovation and Competitiveness in the framework of which it is necessary to define:
- (1) national targets and financing targets for public and (if available) private research and innovation related to the five areas, including the timeframe for achieving the targets, as necessary;
 - (2) national targets up to 2050 related to the promotion of clean energy technologies, if available.

Guidelines for determining targets in the area of energy from renewable sources Article 7.

The INECP shall define the national contribution to the share of energy from renewable sources in the gross FEC by 2030, in accordance with the obligations arising from the EnC Treaty and Regulation (EU) 2018/1999 on the Governance of the Energy Union and Climate Action incorporated and adapted by the Ministerial Council Decisions 2021/14/MC-EnC and 2022/02/MC-EnC.

In determining the contribution from RES, the INECP shall include the following Sectoral sub-targets and indicative trajectories:

- 1) for the share of energy from renewable sources by 2030 in: Electricity, Heating and cooling, and Transport, which shall include, inter alia:
 - (1) quantified annual increase targets for renewable energy in heating and cooling, with an indicative average growth rate of approximately 0.8 percentage points per year, where applicable;
 - (2) specific trajectories for advanced biofuels and renewable fuels of non-biological origin in the transport sector, consistent with the sustainability criteria and emission-reduction objectives of Directive (EU) 2018/2001 on the promotion of the use of energy from renewable sources, incorporated and adapted by the Ministerial Council Decisions

2021/14/MC-EnC and its subsequent amendments;

- 2) for innovative technologies that shall include an indicative contribution or target for the deployment of innovative renewable-energy technologies by 2030, such as renewable hydrogen, floating solar, hybrid RES and battery energy storage systems, and other emerging solutions, as well as specify measures, funding mechanisms, and timelines for promoting and scaling up these technologies.
- 3) assessment of biomass potential and sustainability that shall include a comprehensive assessment of biomass supply and demand, addressing:
 - (1) the balance between domestic biomass availability and consumption;
 - (2) the sustainability of biomass feedstocks by origin and type;
 - (3) the compatibility of biomass utilization with the land use, land-use change and forestry (LULUCF) sector obligations, assumed with the ratified international agreements and in accordance with the Low Carbon Development Strategy.

The Ministry competent for energy (hereinafter: Ministry) shall ensure that the data, assumptions, and methodologies used for determining renewable-energy contributions are transparent, verifiable, and consistent with the reporting templates prescribed by 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 reports, as adapted and adopted with the Decision of the Permanent High Level Group of the EnC No 2024/01/PHLG-EnC.

The Ministry shall update these sectoral sub-targets and trajectories as part of the INECP revision or progress reporting, taking into account technological developments, investment frameworks, and updated EU or EnC guidance.

Guidelines for determining national targets in the area of energy efficiency Article 8.

For determining the indicative energy efficiency target, which should be in accordance with the law governing energy efficiency and rational use of energy, for the last year of the period covered by the INECP, the obligations assumed by confirmed international agreements shall be taken into account.

For determining the target referred to in paragraph 1. of this Article, the following factors may also be taken into account:

- 1) remaining cost-effective potential for energy efficiency;
- 2) expected gross domestic product trends;
- 3) changes in energy imports and exports;
- 4) changes in the share of different types of energy sources and energy in consumption, as well as the development of carbon capture and storage;
- 5) energy efficiency measures that can be recognized as early measures in accordance with confirmed international agreements;
- 6) other factors relevant for determining the targets.

The indicative energy efficiency target must be supported by the quantitative assessment of expected energy savings resulting from each reported policy and measure.

When preparing the INECP, the relevant factors referred to in paragraph 2. of this Article that were taken into account when determining the target referred to in paragraph 1. of this Article shall be specified in more detail.

Guidelines for determining PaM for each of the five areas
Article 9.

The INECP shall describe:

- 1) the main existing and planned PaM, especially for achieving general targets, including measures providing for regional cooperation and adequate financing at the national and regional level;
- 2) the possibility of using programs and instruments of international financial organizations.

The INECP shall describe the general overview of the investments required to achieve the targets and contributions set out in that plan, as well as a general assessment of the sources of those investments. This investment estimate must be detailed, disaggregated by policy initiative, sector, and source (public and private financing), and include specific PaM for mobilizing private investment and for filling identified financing gaps.

Guidelines for determining the analytical basis for integrated national energy and climate plans
Article 10.

The INECP shall describe the current situation regarding each of the five areas referred to in Article 6 of this Rulebook, including the energy system and GHG emissions and their removal at the time of submission of the integrated national energy and climate plan or based on the latest available information.

The INECP shall describe the projections for each of the five areas referred to in Article 6 of this Rulebook for at least the duration of that plan, which are expected to arise as a result of existing PaM.

The INECP shall describe additional longer-term perspectives for the five areas after the expiry of the INECP duration, if relevant and possible.

The INECP shall describe the assessment, at the national and, if applicable, regional level:

- 1) the effects on the development of the energy system and GHG emissions and their removal during the duration of the plan and for the period of ten years after the last year covered by the plan within the planned PaM or groups of measures, including a comparison with projections based on existing PaM or groups of measures, in accordance with paragraph 1. of this Article;
- 2) macroeconomic effects and, to the extent possible, health, environmental and social effects, effects on skills of the planned PaM or set of measures referred to in Article 9. of this Rulebook which are described in Annex 1 of this Rulebook, at least until 2030, including a comparison with projections based on existing PaM or groups of measures;
- 3) the relationship between existing PaM or groups of measures within the policy area and

between existing PaM and planned PaM or groups of measures of different areas at least until 2030. Projections on security of supply, infrastructure and market integration must be linked to energy efficiency scenarios;

- 4) the way in which existing PaM and planned PaM will attract investment necessary for their implementation.
- 5) the results of stress-testing and sensitivity analysis of the projections for the energy system and GHG emissions against key variables, including fossil fuel price volatility and technology cost developments, to ensure the robustness and resilience of the planned policy pathways;
- 6) the coherence and alignment of the planned PaM with the measures from the Just Energy Transition Plan of the Republic of Serbia providing clear cross-references.

Comprehensive information on the assumptions, parameters and methodologies used for the final scenarios and projections in the INECP shall be made available to the public by publishing them on the Ministry's website, taking into account statistical limitations, business sensitive data and compliance with data protection rules.

IV. METHOD OF PREPARING THE INECP

Establishment, composition and tasks of a working group

Article 11.

The Ministry organizes, coordinates, and implements the process of drafting and adopting the INECP.

For the needs of preparing and updating the INECP, the Ministry shall with a decision establish a Working Group composed of representatives of the Ministry and of the following institutions:

- 1) Ministry competent for environmental protection,
- 2) Ministry competent for construction,
- 3) Ministry competent for transport,
- 4) Ministry competent for infrastructure,
- 5) Ministry competent for agriculture,
- 6) Ministry competent for forestry,
- 7) Ministry competent for information and telecommunications,
- 8) Ministry competent for economy and competitiveness,
- 9) Ministry competent for finance,
- 10) Ministry competent for R&I,
- 11) EARS,
- 12) SEPA,
- 13) State authority competent for statistical matters, and
- 14) other relevant public bodies, public enterprises, as well as entities performing energy activity of public interest.

Each institution represented in the Working Group shall nominate at least one member from each of its organizational units relevant for the preparation and update of the INECP. The relevance of the organizational unit shall be determined by the Ministry and shall be indicated in the request for nomination of members of the Working Group.

The Ministry may invite representatives of civil society organizations to participate in the Working Group, in line with the Guidelines for the inclusion of civil society organizations in working groups.

The Ministry may invite representatives of academic and research institutions, as well as of the business sector to participate in the Working Group.

The Ministry may engage external experts to support the Working Group in the drafting and updating the INECP.

Article 12. Role of the Ministry

The work of the Working Group shall be coordinated by a representative of the Ministry.

For the purpose of ensuring efficient coordination, technical specialization and timely preparation of inputs necessary for the drafting and updating of the INECP, the coordinator of the Working Group shall organize the work of the Working Group in a manner deemed appropriate, which may include:

- 1) assign specific thematic tasks to members of the Working Group;
- 2) establish ad hoc or permanent thematic arrangements, task teams or coordination formats; and
- 3) invite, where relevant, external experts, representatives of public bodies, entities performing energy activities of public interest, academic and research institutions or business associations, who are not official members of the Working Group, to contribute to specific tasks.

The Ministry shall provide expert, administrative, and technical support for the needs of the Working Group.

The Ministry shall keep records of the activities and conclusions of the Working Group and shall publish information, summaries and recommendations of importance to the public on its website.

Regional cooperation Article 13.

During the preparation of the INECP, the Ministry shall identify opportunities for regional cooperation and conduct cross-border consultations with neighbouring EnC Contracting Parties and/or EU Member States.

Identification of opportunities pertaining to paragraph 1. of this Article shall include determining specific joint projects and shared quantitative objectives.

To ensure effective regional cooperation pertaining to paragraph 1. of this Article, the Ministry shall, conduct bilateral cross-border consultations, and where appropriate, make use of existing cross-border and regional mechanisms.

During the preparation of the final INECP, the Ministry shall take into account the feedback received from cross-border consultations.

The final INECP shall include information on the conducted regional cross border consultations and explanation of the results thereof.

As part of regional cooperation, the NECP must provide detailed information on the progress and obligations regarding the conclusion of bilateral or multilateral agreements on energy security with neighbouring EnC Contracting Parties and/or EU Member States.

The Ministry shall conduct cross-border consultations on the report regarding the strategic environmental assessment of the INECP, in accordance with the law governing the strategic environmental assessment.

Public consultations

Article 14.

The Ministry shall ensure establishment of an effective multi-level dialogue on climate and energy by organizing public consultations that will include active participation of local authorities, civil society organizations, academia, scientific institutes, energy companies, business community, investors, other relevant stakeholders and the general public in the discussion of the various scenarios envisaged for energy and climate policy, including a long-term perspective, and review progress.

The Ministry shall organise public consultations in the preparation of the draft INECP in accordance with the bylaw regulating the guidelines of good practice for achieving public participation in the preparation of draft laws and other regulations and acts and bylaw regulating the methodology for the preparation of public policy documents.

The period for submission of comments, opinions and proposals by the interested public shall not be shorter than thirty (30) days from the date of publication of the Draft INECP on the e-Consultation portal.

Upon completion of the public consultations, the Ministry shall prepare a Report on public consultations held on the draft INECP. The Report shall contain a summary of the issues raised during the consultation process, a list of all comments, proposals and opinions received, with identification of their sources, and a statement specifying whether each comment has been reflected in the INECP or rejected, accompanied by a concise justification for such determination and, where applicable, an indication of the manner in which the accepted comments have been incorporated into the final text of the documents.

The Ministry shall publish the report pertaining to paragraph 4. of this Article on its website and shall submit the report to the EnC Secretariat along with the submission of the INECP.

Updating the INECP

Article 15.

The Ministry shall submit to the EnC Secretariat the updated first INECP by 1 January 2029.

When updating the INECP, if necessary, the national target or contribution for any of the quantified targets or contributions of the EnC may be modified to reflect an equal and/or higher level of ambition for RES and energy efficiency, and higher level of ambition for reduction of GHG emissions compared

to the one determined in its last communicated INECP.

National policies determined in the INECP are subject to changes and adaptations provided that the changes and adaptations are included in the INECP progress report.

Provisions pertaining to regional cooperation from Article 13 and public consultations from Article 14 of this Rulebook shall respectively apply to the process of updating the INECP.

Assessment of the updated INECP by the EnC
Article 16.

The Ministry shall submit draft of the updated INECP to the EnC Secretariat no later than 1 January 2028, while each subsequent draft INECP shall be submitted every ten years thereafter.

By way of derogation from paragraph 1. if the Ministry considers that the INECP does not require an update, it shall notify the EnC Secretariat accordingly and provide a detailed justification explaining the reasons for not updating the plan.

During the INECP implementation, PaMs within the INECP may be modified and adjusted, and new PaMs may be added without updating the INECP itself, provided that these PaMs are consistent with the INECP objectives and are monitored through its implementation and are reported."

If the EnC Secretariat based on the conducted assessment of the draft INECP issues recommendations, the Ministry shall duly take into account these recommendations and if they are not taken into account or incorporated in the final INECP, justification must be provided.

The EnC Secretariat's recommendations on the draft INECP and the Ministry's justification shall be published on the Ministry's website.

V. NATIONAL REPORTING SYSTEM ON IMPLEMENTATION OF THE INECP

Reporting on the INECP
Article 17.

For ensuring efficient and coordinated monitoring of the implementation of the INECP and reporting thereof, national reporting system as an integrated institutional and procedural framework shall be established and coordinated by the Ministry pursuant to this Rulebook.

Reporting on the status of the INECP implementation (hereinafter: INECP Progress Reporting) shall be prepared within the national reporting system pertaining to paragraph 1. of this Article, in accordance with the Articles 24-33 of this Rulebook, guidance and forms set out in the Annexes no.3-25 of this Rulebook, as well as in line with the requirements set out in the electronic platforms Reportnet and Reportener.

INECP progress reporting is conducted via the Reportnet and Reportener electronic reporting platforms, which are managed by the European Environment Agency (hereinafter: EEA) and the EnC Secretariat, no later than 15 March 2027 and every two years thereafter."

National Reporting Coordinator
Article 18.

The Ministry shall act as the National Reporting Coordinator for the INECP Progress Reporting and be responsible for:

- 1) coordinating the monitoring of the implementation of the INECP, including progress towards national targets and indicators defined therein;
- 2) coordinating the preparation, consolidation and carrying out the process of the INECP Progress Reporting;
- 3) coordinating the work of lead reporters and support reporters;
- 4) conducting informative and/or training sessions for lead reporters, support reporters and data providers;
- 5) ensuring compliance with reporting obligations arising from the EnC Treaty;
- 6) acting as the single point of contact in relations with the EnC Secretariat, EEA and other relevant international bodies in matters related to reporting on the implementation of the INECP; and
- 7) maintenance and, where necessary, updating of the online reporting platform referred to in Article 23 of this Rulebook.

National Reporting Coordinator shall develop and publish a Manual for completing the reporting forms, which will include the reporting forms in Excel format and detailed instructions for entering data therein, and will be used by the lead reporters, support reporters and data providers in the processes of collecting and/or providing data and quality control/quality assurance.

For the purposes of performing its tasks pursuant to paragraph 1. of this Article, the National Reporting Coordinator may establish internal reporting timelines and coordination schedules.

Lead reporters and support reporters within the National Reporting System
Article 19.

Lead reporters shall be appointed, by a decision of the Ministry, from among the employees of the Ministry, or upon the proposal of the institutions referred to in Article 11, paragraph 2 of this rulebook, for completion of one or more reporting forms of the INECP Progress Reporting.

The Ministry shall notify the EEA and the EnC Secretariat of the designation of the lead reporters.

Lead reporters shall be responsible for the overall coordination and submission of data and information for the reporting forms for which it is appointed and shall, in particular:

- 1) coordinate and control the process of collection of data and information from data providers and support reporters;
- 2) coordinate and supervise the reporting process, i.e. the submission of data through the Reportnet and Reportener electronic platforms, and monitor the control and

validation process carried out by the EEA and the EnC Secretariat and, upon completion of that process, where necessary, coordinate the process of correction and finalization of the completed forms;

- 3) confirm completeness, internal consistency and compliance of the collected data with methodology of reporting forms;
- 4) request data, clarifications, corrections or additional information from data providers;
- 5) submit the completed and confirmed package of reporting forms to the National Reporting Coordinator no later than 1 March 2027, and every second year in which reporting is carried out, or by the date of opening of the electronic data-entry platforms;
- 6) enter data into the Reportnet and Reportener electronic reporting platforms; and
- 7) submit the final completed forms following the control and validation process carried out by the EEA and the EnC Secretariat

The support reporters shall provide sectoral and technical support to the lead reporters within their respective areas of competence and shall, in particular:

- 1) perform quality control/quality assurance of data received from data providers;
- 2) conduct consistency checks against relevant sectoral datasets (e.g., energy balances, inventories, statistics);
- 3) cooperate with data providers in clarifying and correcting identified errors or inconsistencies;
- 4) provide the quality control/quality assurance results to the competent lead reporter; and
- 5) enter data into the Reportnet and Reportener electronic reporting platforms in coordination with the lead reporters.

Lead reporters and support reporters shall perform the tasks stipulated in this Article in accordance with the procedures and requirements laid down in this Rulebook, and Annexes no.3-25 of this Rulebook without prejudice to the role of the Ministry as National Reporting Coordinator.

The Ministry may set internal timelines for lead reporters and support reporters for the purposes of data consolidation and validation and may request clarifications and/or corrections within a deadline it determines.

The process of reporting on the progress of the INECP shall be deemed completed upon completion of the control and validation process of the submitted information by the EEA and the EnC Secretariat, and upon submission of the INECP progress reporting to the Government.

Collection of validated data Article 20.

For the purposes of reporting on the INECP implementation, the Ministry shall request from the institutions defined in Annexes no.3-25 of this Rulebook and from other public bodies, public enterprises, entities performing energy activity, local self-government bodies, and other entities if necessary (hereinafter: data providers) submission of data and information falling within their competence.

For provision of data, the data providers shall use the reporting forms contained in the Annexes 3-25 of this Rulebook and follow the guidance provided in those Annexes.

Each data provider shall submit accurate, complete, and validated data and information in a timely

manner, in accordance with the timetable prescribed in Article 21. of this Rulebook.

Validation of the data pertaining to paragraph 2. of this Article, shall be confirmed by the authorized person of the data provider.

Timetable for submission of data and information

Article 21.

Data providers shall submit data and information requested in accordance with Article 20. of this Rulebook no later than 30 November of the year preceding the reporting year.

The Ministry may request clarifications or additional data and information, that the data providers shall submit within the deadline set by the Ministry.

Data Verification for INECP Progress Reporting

Article 22.

Verification of data submitted by the data providers shall be conducted in following order:

- 1) Quality control/quality assurance;
- 2) Confirmation;
- 3) Consolidation; and
- 4) Approval.

Each support reporter appointed in accordance with the Article 19. paragraph 4. of this Rulebook shall within the scope of its competence carry out the quality control/quality assurance of data received from data providers which shall at least include a basic cross-check as follows:

- 1) The data received is comparable to previously reported sectoral data;
- 2) No inconsistencies or missing values exist;
- 3) There is consistency with energy balances, GHG inventories and other sectoral datasets;
- 4) The data follows the defined methodologies and formats.

If the support reporter identifies obvious errors or inconsistencies during the quality control/quality assurance, s/he shall inform the lead reporter thereof with a proposal to request review, clarification and/or modification of the data.

Each support reporter shall record the results of the quality control/quality assurance.

The lead reporter appointed in accordance with the Article 19. paragraph 1. of this Rulebook shall confirm the results of the quality control/quality assurance of data needed for the respective reporting form, ensuring internal consistency, completeness, and alignment with defined methodological requirements.

If the lead reporter identifies any inconsistencies, incompleteness, or non-compliance with the defined methodological requirements, during the process defined in paragraph 5. of this Article as well as in case referred to in paragraph 3. of this Article , it shall notify the National Reporting

Coordinator thereof and will request the relevant data provider to address the identified deficiencies and resubmit corrected information.

The lead reporter shall submit the completed and confirmed package of reporting forms to the Ministry with a proposal for their approval.

Once approved in accordance with paragraph 7. of this Article, the completed package of reporting forms shall be considered final for the purposes of reporting under the INECP.

For the purpose of carrying out the activities referred to in this Article, the Ministry may engage external experts, as needed, to provide technical support in the quality assurance/quality control, confirmation, consolidation and approval of data.

Reporting Format

Article 23.

Each data provider shall complete and submit the validated data for INECP progress reporting in the reporting forms contained in the Annexes no.3-25 of this Rulebook in Serbian and English language and in electronic form and in hard copy.

All data for INECP progress reporting shall be collected through the online INECP reporting platform, established and administered by the Ministry. The Ministry shall prepare and publish User Manual to facilitate the use of the INECP reporting platform.

Content of the INECP progress reporting

Article 24.

The reporting shall cover all five areas referred to in Article 6. of this Rulebook and contain the following elements:

- 1) information on the achieved realization of the targets and contributions set out in the INECP and in the financing and implementation of the PaM necessary for their achievement, including a review of actual investments compared to initial investment assumptions, and a quantitative assessment of the achieved effects of each PaM in terms of GHG emission reduction, energy savings, and private and public investment mobilized;
- 2) if applicable, information on the progress in establishing the dialogue referred to in Article 14. of this Rulebook;
- 3) information on adaptation in accordance with Article 6. paragraph 1. item 1 sub-item (1) of this Rulebook;
- 4) to the extent possible, the quantification of the effect of PaM in the INECP on air quality and on the emissions of air pollutants.

If the EnC Secretariat has issued recommendations, the INECP progress reporting shall include information on the PaM that have been adopted or whose adoption and implementation are planned with the aim of implementing those recommendations. If applicable, this information shall include a detailed implementation schedule.

If it is decided not to follow the EnC Secretariat recommendations or a significant part thereof, the

Ministry shall provide a justification in the reporting.

Information submitted to the EnC Secretariat and EEA in the reporting process in accordance with this Article shall be made publicly available following validation by the EnC Secretariat and EEA, by publishing it on the Ministry's website.

Reporting on PaM for reducing GHG emissions

Article 25.

Reporting shall describe the following national PaM or groups of measures:

- 1) the national system for reporting on policies, measures and projections of GHG emissions in accordance with the law governing climate change;
- 2) information on the updating and realization of public policy acts related to the law governing the field of climate change;
- 3) information on policies, measures or groups of measures and their realization regarding GHG emissions in accordance with the Paris Agreement, the law governing climate change, the law governing environmental protection, the law governing energy and public policy acts related to the said laws, other general and specific targets, including sectoral targets and climate change adaptation targets; and
- 4) information and analysis regarding the alignment and planned refinement of the national carbon pricing system with the EU Emissions Trading System (ETS) and the implications of the Carbon Border Adjustment Mechanism (CBAM).

For reporting on PaM for the reduction of GHG emissions referred to in this Article, Annex 3 to this Rulebook shall be used.

For reporting on PAM for adaptation to changed climatic conditions, Annex 5 to this Rulebook shall be used.

Reporting on the energy from renewable sources

Article 26.

Reporting on the progress in the implementation of the INECP shall provide information on:

- 1) implementation of pathways and goals:
 - (1) indicative national pathways for the total share of energy from renewable sources in the gross final energy consumption until 2030,
 - (2) estimated pathways for the sectoral share of energy from renewable sources in the FEC from 2022 to 2030 in the electricity sector, heating and cooling sector and the transport sector,
 - (3) estimated pathways according to technologies for obtaining renewable energy, in order to achieve overall and sectoral pathways for energy from renewable sources from 2022 to 2030, including the expected gross final energy consumption by technology and sector, expressed in Mtoe and the total planned installed capacity by technology and sector, expressed in MW,
 - (4) pathways of demand for bioenergy, broken down into heat and electricity, as well as transportation and biomass supply routes, by raw material and origin (distinction between domestic production and imports); for forest biomass, assessment of its source and impact on the carbon removal procedures in the forestry and other land use sector,
 - (5) if applicable, other national pathways and goals, including long-term and sectoral ones (such as the share of electricity produced from biomass without the use of heat, the share of energy from renewable sources in central heating, the use of RES in

buildings, RES produced by cities, renewable energy communities and consumers of own renewable energy), renewable energy from the sludge obtained from wastewater treatment;

2) implementation of PaM:

- (1) implemented, adopted and planned PaM for achieving the national contribution to the goal at the level of the EnC for 2030, in terms of energy from renewable sources, in accordance with Article 7, paragraph 1. item 1) of this Rulebook, including the sectoral and technology specific measures, with special reference to the implementation of measures in the area of sectors of heat and transportation that are used in the EU, and which the Republic of Serbia is obliged to implement,
- (2) if available, special regional cooperation measures,
- (3) without prejudice to special measures for financial support, for promoting the production and use of energy from renewable sources in electricity, heating, cooling and transportation,
- (4) if applicable, an assessment of the effects of the incentive system in accordance with the law governing the use of RES,
- (5) special measures regarding the acceleration and simplification of the procedure of construction and connection of energy facilities that use RES, in terms of changes in the regulations in the area of planning and construction of facilities, in order to increase the use of RES in the construction sector, in terms of measures for the simplification of the procedure for the connection of power plants, as well as in terms of measures that refer to information and training of the public in relation to the benefits and advantages of using RES,
- (6) if applicable, special measures for assessment, for allowing transparency and for reducing the need for minimum capacity that may lead to the limitation of energy from renewable sources,
- (7) summary of PaM for the establishment of an incentive regulatory framework, in order to encourage and facilitate the development of customers – producers and the renewable energy communities,
- (8) measures for the promotion of the use of energy from biomass, in particular for the mobilization of new biomass, taking into account the biomass, including the availability of sustainable biomass, as well as measures for the sustainability of the produced and used biomass,
- (9) existing measures for increasing the share of energy from renewable sources in the heating and cooling sectors, as well as in the transportation sector, and
- (10) PaM for facilitating the acceptance of agreements on the purchase of energy.

For reporting on progress in the implementation of trajectories and targets, as well as on PaM in the field of RES, Annex 4 to this Rulebook shall be used.

Additional reporting obligations in the area of energy production from RES

Article 27.

In accordance with Article 24. of this Rulebook, the following additional information shall be provided for the reporting purposes:

- 1) operation of the system of guarantees of origin for electricity, gas and heating and cooling from renewable sources, levels of issued and revoked guarantees of origin and the resulting

- annual national consumption of energy from renewable sources, as well as measures taken to ensure the reliability and protection of the system against fraud;
- 2) quantities of biofuels, biogas, renewable fuels of non-biological origin, recycled carbon fuels and electricity from renewable sources consumed in the transportation sector and, if relevant, their impact in terms of the reduced GHG emissions, while differentiating between fuels produced from different types of food and feed crops and all kinds of raw materials;
 - 3) trends in the availability, origin and use of biomass sources for energy purposes;
 - 4) changes in the price of raw materials and land use associated with the increased use of biomass and other forms of energy from renewable sources;
 - 5) if applicable, the estimated demand for energy from renewable sources which is to be met from sources other than domestic production until 2030, including the imported raw biomass;
 - 6) technological development and introduction of biofuels;
 - 7) if available, estimated impact of production or the use of biofuels, liquid biofuels and biomass fuels on the biodiversity, water sources, water availability and quality, soil and the quality of air;
 - 8) observed cases of fraud in the chain of control of biofuels, liquid biofuels and biomass fuels;
 - 9) information on how the share of biodegradable waste in waste which is used for energy production is estimated, as well as what has been done to improve and verify these estimates;
 - 10) production of electricity and heat from renewable energy in buildings, including data disaggregated by the energy produced, energy consumed and networked energy from solar photovoltaic systems, solar thermal systems, biomass, heat pumps, geothermal systems, as well as other decentralized renewable energy systems;
 - 11) if applicable, the share of energy from renewable sources in district heating, as well as energy from renewable sources which has been produced by cities and the renewable energy communities;
 - 12) primary supply of solid biomass (in 1000 m³):
 - (1) forest biomass used for the production of energy (domestic production and imports):
 - primary forest biomass which is used for the production of energy:
 - a) if available, twigs and treetops (data submission is voluntary),
 - b) if applicable, stumps (data submission is voluntary),
 - c) round wood (broken down into industrial round wood and firewood),
 - if applicable, by-products of the forest industry that are used for the production of energy:
 - a) if applicable, bark,
 - b) wood waste, sawdust and other wood particles,
 - c) if applicable, lye and crude tall oil (expressed in tonnes),
 - if available, waste wood after its use, which is used directly for the production of energy,
 - processed wood-derived fuel, produced from raw materials other than those referred to in sub-item (1) of the first to third indents:
 - a) if applicable, charcoal,
 - b) wood pellets and wood briquettes,
 - (2) if available, agricultural biomass used for the production of energy (domestic production, imports and exports):
 - energy crops for the production of electricity or heat,
 - residues of agricultural crops for the production of electricity or heat,
 - (3) if available, biomass from organic waste which is used for the production of energy (domestic production, imports and exports):

- organic fraction of the industrial waste,
 - organic fraction of the municipal waste,
 - waste sludge;
- 13) FEC of solid biomass (amount of solid biomass used for the production of energy in the following sectors):
- (1) energy sector:
 - electricity,
 - production of heat and electricity,
 - heat,
 - (2) internal industrial sector (consumed electricity and electricity from own production, production of heat and electricity and the heat),
 - (3) final consumption in the area of housing, and
 - (4) others.

For the additional reporting obligations in the field of energy production from RES referred to in this Article Annex 18 to this Rulebook shall be used.

Reporting on energy efficiency

Article 28.

Reporting regarding the energy efficiency shall include the following:

- 1) in terms of achieving goals:
 - (1) an indicative pathway of final and PEC in the period covered by the INECP, in order to monitor the achievement of the set energy efficiency goals and to contribute to the overall goal, in accordance with the accepted international commitments, including the applied methodology,
 - (2) framework key stages of the long-term strategy for the renovation of the national fund of residential and non-residential buildings, public and private, as well as the contributions to the achievement of the energy efficiency goals based on this renovation,
 - (3) if necessary, updating of other goals of energy efficiency if they are set out in the INECP;
- 2) in terms of implementing PaM:
 - (1) reporting on the implementation of the adopted and planned policies, measures and programs for achieving the indicative energy efficiency goal in the period covered by the INECP, as well as other goals referred to in Article 8. of this Rulebook, including measures and instruments (and measures of financial nature) for the improvement of energy efficiency of buildings, measures for exploiting the energy efficiency potential of the gas and electricity infrastructure and other measures for the improvement of energy efficiency,
 - (2) if applicable, an overview and results of the market-based instruments that provide incentives for the improvement of energy efficiency that include, but are not limited to, energy taxes, fees and emission allowances,
 - (3) measures for achieving the goal of cumulative energy savings, in accordance with Annex 2 of this Rulebook,
 - (4) progress in implementing the long-term building renovation strategy,

- (5) an overview of PaM for the promotion of energy services in the public sector and measures for the removal of regulatory and non-regulatory barriers that prevent the implementation of the energy performance contracts and other energy service model contracts;
- (6) an overview of regional cooperation in the area of energy efficiency, if applicable;
- (7) an overview and results of financing measures in the area of energy efficiency.

For reporting on progress in the implementation of targets, as well as on PaM in the field of energy efficiency, Annex 6 to this Rulebook shall be used.

Additional reporting obligations in the area of energy efficiency

Article 29.

In accordance with Article 28. of this Rulebook, for the purposes of reporting the following additional information regarding the energy efficiency shall be provided:

- 1) main legislative and non-legislative policies, measures, financial measures and programs implemented in the years X-2 and X-1 (where year X is the year of submission of the report), in order to achieve the goals referred to in Article 5, paragraph 1, item 2) of this Rulebook, which are intended to improve the market of energy services and improve the energy performance of buildings, measures for the use of the potential for the energy efficiency of gas and electricity infrastructure, as well as heating and cooling, measures for improving information and qualifications and other measures for improving energy efficiency;
- 2) the cumulative amount of energy savings achieved in years X-3 and X-2;
- 3) the amount of savings achieved by the policy measures aimed at alleviating the energy poverty;
- 4) if applicable, the amount of savings achieved by the energy efficiency measures in the energy transformation, transmission and distribution systems, as well as in highly efficient cogeneration;
- 5) progress in each sector and the reasons why the energy consumption has remained stable or has increased in the years X-3 and X-2 in the FEC sectors;
- 6) the total usable area of central government buildings, whose individual total usable area exceeds 250 m² and which on 1st January of the years X-2 and X-1 did not meet the minimum requirements for the energy performance of buildings;
- 7) the total usable area of central government buildings, whose individual total usable area exceeds 250 m², which were energetically rehabilitated in the years X-3 and X-2;
- 8) the total estimated number of large legal entities that have the obligation to conduct energy audits in accordance with the law governing energy efficiency and the rational use of energy and the number of energy audits conducted in these large legal entities in the years X-3 and X-2;
- 9) applied national primary energy factor for electricity and the justification, if it is different from the coefficients recommended for use in the EU;
- 10) number and area of new and rehabilitated buildings of approximately zero energy consumption in the years X-2 and X-1, if necessary, based on statistical sampling;
- 11) access to the Internet website that contains the list of energy service providers, in accordance with the law governing energy efficiency and the rational use of energy.

For additional reporting obligations relating to energy efficiency referred to in this Article, Annex 19 to this Rulebook shall be used.

Reporting on energy security

Article 30.

Reporting regarding the energy security shall include the following information:

- 1) national targets for diversification of energy sources and supply;
- 2) where applicable, national targets related to reducing import dependence;
- 3) national targets for developing the capability to address limited or interrupted supply of energy sources, including oil, gas and electricity;
- 4) national targets for increasing the flexibility and resilience of the national energy system, particularly through domestic energy sources, demand-side management and energy storage;
- 5) implemented, adopted and planned PaM to achieve the targets referred to in items 1–4 of this paragraph;
- 6) regional cooperation in implementing the above targets and policies and
- 7) an overview of, and the results achieved through, the financing of PaM in the field of energy security.

For reporting on energy security referred to in this Article, Annex 7 to this Rulebook shall be used.

Reporting on the internal energy market

Article 31.

Reporting regarding the internal energy market shall include the following information:

- 1) the level of electricity interconnectedness that the state plans to achieve in 2030 in relation to the goal of electricity interconnectedness for 2030 and the indicators from Annex 1, Part 1, Section A, item 2.4.1, as well as measures for the implementation of the strategy for achieving that level, including all legal, regulatory and administrative acts and measures that relate to giving authorizations and permitting;
- 2) key projects for the electricity transmission infrastructure and the transportation of gas, which are necessary to achieve the goals within the five key areas referred to in Article 6. of this Rulebook;
- 3) if applicable, major envisaged infrastructure projects, other than those of interest to the EnC or the projects of mutual interest, including infrastructure projects that involve third countries and, to the extent possible, a general assessment of their compliance with the goals of the Republic of Serbia referred to in Article 6. of this Rulebook and the contributions to the achievement of these goals;
- 4) national goals that are related to other aspects of the internal energy market, such as the increase of the system flexibility, market integration and pairing, efforts to increase the market capacity of existing interconnectors, smart grids, aggregation, demand management, storage, distributed energy production, dispatch mechanisms, re-shipments and restrictions of services, real-time pricing signals;
- 5) where it is applicable, national targets and measures that are related to the non-discriminatory participation of energy from renewable sources, demand management and storage, inter alia, through aggregation, in all energy markets;
- 6) where it is applicable, national targets and measures in terms of ensuring the participation of consumers in the energy system and the benefits of own production and new technologies, including smart metres;
- 7) measures in terms of ensuring the adequacy of the electricity system;

- 8) implemented, adopted and planned PaM for achieving the objectives referred to in items 1 – 7 of this Article;
- 9) regional cooperation in the implementation of goals and policies referred to in items 1 – 8 of this Article;
- 10) bearing in mind the undertaken international obligations of the Republic of Serbia, the financing measures at the national level in the area of the internal energy market, including support from the EU funds, inter alia, for the purpose of achieving the goal of electricity interconnection, if applicable;
- 11) measures for increasing the flexibility of the energy system with regard to the production of energy from renewable sources, including the introduction of interconnectedness between the intraday market and the cross-border balancing markets.

The information referred to in paragraph 1. of this Article must be consistent with the report of the EARS.

For reporting on the internal energy market referred to in this Article, Annex 8 to this Rulebook shall be used.

Reporting on energy poverty

Article 32.

Where Article 4. paragraph 2. of this Article apply, INECP progress reporting shall include the following information:

- 1) progress in achieving the national indicative target for reducing the number of households in energy poverty;
- 2) quantitative information on the number of of households in energy poverty, as well as information on PaM for addressing the energy poverty;

For reporting on energy poverty referred to in this Article and just transition, Annexes 20 to 22 to this Rulebook shall be used.

Reporting on the research, innovations and competitiveness

Article 33.

The specific and measurable R&I objectives for the energy and industrial sectors set forth in the INECP shall be monitored through annual indicators included in the INECP progress reportsing

The INECP progress reporting shall include the following information regarding the research, innovations and competitiveness:

- 1) national objectives with regard to total public and, where available, private expenditure on R&I related to clean energy technologies, as well as for technology costs and performance developments;
- 2) where appropriate, national objectives, including long-term objectives for 2050, for the deployment of decarbonisation technologies in energy-intensive industrial sectors and industrial sectors with high carbon intensity and, where applicable, objectives relating to carbon storage and transport infrastructure;
- 3) national objectives for the gradual phase-out of energy subsidies, in particular for fossil fuels;

- 4) implemented, public and planned policies and measures for achieving the objectives referred to in points 2) and 3) of this paragraph;
- 5) cooperation with other Contracting Parties or Member States in achieving the objectives and implementing the policies referred to in points 2) to 4) of this paragraph, such as through the alignment of research programmes and joint programmes; and
- 6) financial measures in this field at national level and from other sources, where applicable.

For reporting on research, innovation and competitiveness referred to in this Article, Annex 9 to this Rulebook shall be used.

For reporting on the national objectives referred to in paragraph 1. Item 3) of this Article, Annex 10 to this Rulebook shall be used.

Additional content for INECP progress reporting Article 34

For reporting on progress in the implementation of other PaM not covered by Articles 24. to 33. of this Rulebook, Annex 11 to this Rulebook shall be used.

For reporting on new PaM relating to alternative measures for achieving energy savings in FEC, Annex 12 to this Rulebook shall be used.

For reporting on energy savings achieved as a result of the implementation of alternative measures, Annex 13 to this Rulebook shall be used.

For reporting on the total renovated useful floor area of central government buildings and on the amount of energy savings achieved in renovated central government buildings, Annex 14 to this Rulebook shall be used.

For reporting on progress in the financing of measures and policies, Annex 15 to this Rulebook shall be used.

For reporting on air quality and air emissions, Annex 16 to this Rulebook shall be used.

For reporting on progress in the implementation of PaM relating to the national objectives for the gradual phase-out of energy subsidies, in particular fossil fuel subsidies, Annex 17 to this Rulebook shall be used.

For reporting on the implementation of regional cooperation, Annex 23 to this Rulebook shall be used.

For reporting on the implementation of the recommendations of the EnC Secretariat, Annex 24 to this Rulebook shall be used.

For reporting on progress in establishing the multilevel climate and energy dialogue, Annex 25 to this Rulebook shall be used.

VI. ALIGNMENT WITH EU REGULATIONS

Article 35.

This Rulebook is aligned with all principles and essential requirements of the adapted Regulation (EU) 2018/1999 of the European Parliament and of the Council of 11 December 2018 on the Governance of the Energy Union and Climate Action, as well as with Commission Implementing Regulation (EU) 2022/2299 of 15 November 2022 laying down rules for the structure, format, technical details and process for the integrated national energy and climate progress reports, Decision No 2024/01/PHLG-EnC of the Permanent High Level Group of the Energy Community and relevant EnC Ministerial Council decisions.

References to EU legislation contained in the Annexes to this Rulebook shall serve as guidance for updating the INECP or for reporting on its implementation, unless those matters are otherwise regulated by national legislation transposing EU law.

VII. TRANSITIONAL AND FINAL PROVISIONS

Transitional provision

Article 36.

Until the online INECP reporting platform stipulated in Article 23. paragraph 2. of this Rulebook becomes operational, data providers shall submit the requested data by completing the reporting forms in Excel format that are contained in the Annexes 3-25 to this Rulebook, throughs e-mail as designated by the Ministry and in hard copy.

Final provision

Article 37.

With the entry into force of this Rulebook, the Rulebook on the detailed content and guidelines for determining the national targets of the Integrated National Energy and Climate Plan, the method of its preparation and reporting on its implementation ("Official Gazette of the Republic of Serbia" no. 49/2022) shall be terminated.

This Rulebook shall enter into force on the eighth day following its publication in the "Official Gazette of the Republic of Serbia".

GENERAL FRAMEWORK FOR THE INTEGRATED NATIONAL ENERGY AND CLIMATE PLAN

Part 1

General framework

SECTION A: INECP

1. OVERVIEW FOR THE ADOPTION OF THE PLAN

1.1. Contents

- i. Political, economic, environmental and social context of the plan
 - ii. Strategy related to the five areas from Article 5 of this Rulebook
 - iii. Tabular presentation of key objectives, PAM of the plan
-

1.2. Overview of the current situation regarding policies

- i. National energy system and the policy context of the national plan
Current energy and climate PAM related to the five areas referred to in Article 5 of this Rulebook
 - ii. Key issues of cross-border importance
 - iii. Administrative structures for the implementation of national energy and climate policies
-

1.3. Consultations and participation of national entities and entities of the EnC and the result of the consultations

- i. Participation of the national parliament
 - ii. Participation of local and regional bodies
 - iii. Consultations with stakeholders, including social partners, and the involvement of civil society and the general public
 - iv. Consultations with other members of the EnC
 - v. Interactive procedure with the Secretariat of the EnC
-

1.4. Regional cooperation in the development of the plan

- i. Elements subject to joint or coordinated planning with other members of the EnC
- ii. Explanation regarding how regional cooperation is considered in the plan

2. NATIONAL GOALS

2.1. Area: decarbonization

2.1.1. GHG and removals,

- i. Elements referred to in Article 5, item 1), sub-item (1) of this Rulebook,
- ii. where appropriate, other national targets that are in line with the Paris Agreement, the law governing climate change, the law governing energy, public policy documents relating to the aforementioned laws regarding the reduction of GHG, other general and specific objectives, including sectoral targets and targets for adaptation to changed climatic conditions, if available;

2.1.2. Energy from renewable sources

- i. Elements referred to in Article 5, item 1) sub-item (2) of this Rulebook, Consistency with long-term strategies needs to be ensured,
- ii. Estimated pathways for the sectoral share of energy from renewable sources in FEC from 2022 to 2030 in the electricity sector, heating and cooling sector and the transport sector,
- iii. Estimated pathways of technologies for obtaining energy from renewable sources, which the Republic of Serbia plans to use in order to achieve overall and sectoral pathways for energy from renewable sources from 2021 to 2030, including the expected gross final energy consumption by technology and sector, expressed in Mtoe and the total planned installed capacity (broken down into new and renewed capacities) by technology and sector, expressed in MW,
- iv. Estimated pathways of demand for bioenergy, broken down into heat and electricity, as well as transport, and pathways of biomass supply by raw materials and origin (distinction between domestic production and imports). For forest biomass, assessment of its source and impact on the

drop in the forestry and other land use sector,

v. If applicable, other national pathways and objectives, including long-term and sectoral ones (e.g., share of renewable energy in district heating, use of renewable energy in buildings, renewable energy produced by cities, renewable energy source communities and consumers of own renewable energy, energy obtained from the sludge received from waste water treatment).

2.2. Area: energy efficiency

i. Elements referred to in Article 5, item 2) of this Rulebook

ii. Contains indicative key stages for 2030, 2040 and 2050, measurable indicators of progress, assessment of expected savings and benefits, and their contribution to achieving energy efficiency goals, as set out in the long-term strategy for renovation of the national fund of residential and non-residential buildings (public and private),

iii. If applicable, other objectives, including long-term objectives or strategies and sectoral objectives, and objectives in areas such as energy efficiency in the transportation sector and energy efficiency in relation to heating and cooling.

2.3. Area: energy security

i. Elements referred to in Article 5, item 3) of this Rulebook

ii. National targets regarding the increase: diversification of energy sources and provision from third countries in order to increase the resilience of regional and national energy systems,

iii. If applicable, national targets for reducing the dependence on energy imported from third countries, in order to increase the resilience of national and regional energy systems,

iv. National targets for increasing the flexibility of the national energy system, in particular with regard to the use of domestic energy sources, demand management and energy storage.

2.4. Area: internal energy market

2.4.1. Electricity interconnection

The level of electricity interconnection that the Republic of Serbia plans to achieve in 2030 is determined in close cooperation with the Contracting Parties to the EnC and/or EU member states, i.e., based on the results of the process of identification of systemic needs, conducted within the process of drafting a pan-European ten-year development plan, the results of mutual harmonization with the neighbouring transmission system operators and the techno-economic considerations based on the cost-benefit analysis, in accordance with the ENTSO-E methodology, and taking into account the following indicators of urgency of action:

i. the differences in wholesale market prices that exceed the indicative threshold of 2 EUR/MWh between countries, regions or trade zones,

ii. rated transmission capacity of connecting lines below 30% of peak load,

iii. rated transmission capacity of connecting lines below 30% of the installed production capacity from renewable sources.

For each new interconnector, a cost-benefit analysis must be carried out in relation to social-economic and environmental aspects, and it can only be realized if the possible benefits outweigh the costs.

2.4.2. Energy transmission infrastructure

i. Key projects for electricity transmission and gas transport and, where appropriate, modernization projects, which are necessary to achieve the objectives within the five areas referred to in Article 5 of this Rulebook,

ii. If applicable, major infrastructure projects envisaged, other than the Projects of EnC Interest (PECI) and Projects of Mutual Interest (PMI).

2.4.3. Market integration

i. National targets related to other aspects of the internal energy market, such as increasing the flexibility of the system, especially in relation to the promotion of market prices of electricity, in line with the relevant sectoral law, market integration and pairing with the aim of trying to increase the market capacity of existing interconnectors, smart grids, aggregation, demand management, storage,

distributed energy production, delivery, re-delivery and service limitation mechanisms and real-time price-related signals, including the timeframe for achieving the targets,

ii. If applicable, national targets related to the non-discriminatory participation of RES, consumption and storage management, inter alia, through aggregation, in all energy markets, including the timeframe for achieving the targets,

iii. If applicable, national targets in terms of ensuring that the consumers participate in the energy system and that they benefit from their own production and new technologies, including smart meters,

iv. National targets in terms of ensuring the adequacy of the electricity system as well as in terms of the flexibility of the electricity system with regard to energy production from renewable sources, including the timeframe for achieving the targets,

v. If applicable, national targets for the protection of energy consumers and the improvement of competitiveness in the retail market of the electricity sector.

2.4.4. Energy poverty

If applicable, national targets in terms of energy poverty, including the timeframe for achieving the targets.

2.5. Area: research, innovation and competitiveness

i. National targets and targets for funding public and, if applicable, private R&I related to the five areas referred to in Article 5 of this Rulebook, including, if applicable, the timeframe for achieving the targets,

ii. If applicable, the national targets for 2050, related to the promotion of clean energy technologies and, where appropriate, national targets that include long-term targets (2050) for the use of low-carbon technologies, including targets for the decarbonisation of energy-intensive industrial sectors and industrial sectors with high carbon emissions and, if applicable, targets in terms of infrastructure for the storage and transport of carbon,

iii. If applicable, national targets in terms of competitiveness.

3. PAM

3.1. Area: decarbonization

3.1.1. GHG and quantities removed

i. PAM for achieving the goal at the level of the economy, determined in accordance with the binding regulations of the Republic of Serbia, which include all key sectors that contribute the most to GHG and sectors that contribute to eliminating these emissions, with forecasts in terms of the long-term vision and the long-term goal to become a low-emission economy and to achieve a balance between the emissions and the removals,

ii. If relevant, regional cooperation in this area,

iii. Without prejudice to the applicability of the rules on state aid, financial measures in this area at the national level.

3.1.2. Energy from renewable sources

i. PAM for achieving the national contribution to the binding target at the level of the EnC for 2030 in terms of energy from renewable sources and pathways referred to in Article 6, item 1) sub-item (2) of this Rulebook and, if applicable and available, elements from item 2.1.2 of this Annex, including sector-specific measures and technology-specific measures,

ii. If relevant, special measures for regional cooperation, as well as a possibility, an estimated surplus of production from RES that could be transferred to other Contracting Parties to the EnC and/or members of the EU in order to achieve the national contribution and the pathways referred to in item 2.1.2 of this Annex,

iii. Special measures for financial support, if applicable, for the improvement of production and the use of energy from renewable sources in electricity, heating, cooling and transport,

iv. If applicable, the assessment of support for electricity from renewable sources which is

supposed to be carried out in accordance with the EU regulations,

v. Special measures for the introduction of one or more focal points, the rationalization of administrative procedures, provision of information and professional training as well as easier acceptance of agreements on the purchase of energy.

A summary of PAM based on the incentive framework that the state must establish in order to encourage and facilitate the development of own consumption and the development of the Renewable EnC,

vi. Assessment of the need to build new infrastructure for district heating and cooling, produced from renewable sources,

vii. If applicable, special measures to encourage the use of energy from biomass, in particular for obtaining new biomass, taking into account:

- the availability of biomass, including sustainable biomass: domestic potential and imports from third countries,

- other uses of biomass in other sectors (agriculture and forestry sectors), as well as measures for the sustainability of biomass production and use.

3.1.3. Other elements of this area

i. PAM for the achievement of other national objectives, if applicable,

ii. PAM for the achievement of low-emission mobility (including the electrification of transport),

iii. If applicable, national policies, deadlines and measures planned for the phasing out of energy subsidies, especially for fossil fuels.

3.2. Area: energy efficiency

Planned policies, measures and programs for achieving the indicative goal for 2030, as well as other goals from item 2.2 of this Annex, including the planned measures and instruments (and those of a financial nature), for the improvement of energy performance of buildings, which are especially related to:

i. Policy measures related to achieving the goal of cumulative energy savings, in accordance with Annex 2 of this Rulebook,

ii. Long-term strategies for the renovation of the national fund of residential and non-residential buildings, public and private, including policies, measures and actions for the encouragement of financially viable major renovations, policies and actions aimed at the segments of the national building fund with the worst properties, in accordance with the law governing planning and construction,

iii. Description of PAM to encourage energy services in the public sector and measures to remove the regulatory and non-regulatory barriers that prevent the implementation of agreements on energy performance and other energy service model agreements,

iv. Other planned policies, measures and programs for achieving the indicative goal for 2030, as well as other goals from item 2.2 of this Annex, such as: measures which make public buildings and energy efficient public procurements exemplary, measures for the encouragement of energy audits and for the improvement of energy management systems, consumer information and training measures, as well as other measures for the improvement of energy efficiency,

v. If applicable, a description of PAM to promote the role of local energy communities in contributing to the implementation of PAM under sub-items i., ii., iii. and iv. of this Annex,

vi. Description of measures for the identification of measures whose aim is to exploit the potential for increasing the energy efficiency of gas and electricity infrastructure,

vii. Regional cooperation in this area, if applicable,

viii. Financial measures in this area, including international support.

3.3. Area: energy security

i. PAM related to the elements from item 2.3 of this Annex,

ii. Regional cooperation in this area,

iii. Financial measures in this area at the national level.

3.4. Area: internal energy market

3.4.1. Electricity infrastructure

- i. PAM for achieving the target level of interconnection referred to in Article 5, item 4), sub-item (1) of this Rulebook,
- ii. Regional cooperation in this area,
- iii. Financial measures in this area at the national level, including EU support and the use of EU funds, if applicable.

3.4.2. Energy transmission infrastructure

- i. PAM related to the elements from item 2.4.2 of this Annex, including, if applicable, special measures for the facilitation of the implementation of projects of interest to the EnC and other key infrastructure projects,
- ii. Regional cooperation in this area,
- iii. Financial measures in this area at the national level, including EU support and the use of EU funds, if applicable.

3.4.3. Market integration

- i. PAM related to the elements from item 2.4.3 of this Annex,
- ii. Measures to increase the flexibility of the energy system with regard to the production of energy from renewable sources, such as smart grids, aggregation, demand management, storage, distributed energy generation, mechanisms for dispatch, re-delivery and restriction of the service and real-time price signals, including the introduction of intraday market harmonization and cross-border balancing markets,
- iii. Where applicable, measures to guarantee the non-discriminatory participation of RES, the management of the consumption and storage, inter alia, through aggregation, in all energy markets,
- iv. PAM for the protection of consumers, in particular the vulnerable ones and, if applicable, consumers in energy poverty, and measures to strengthen the competitiveness and unrestricted market competition in the retail energy market,
- v. Description of measures for enabling and developing the consumption management, including those that relate to the tariffs for the encouragement of dynamic pricing.

3.4.4. Energy poverty

If applicable, PAM for the achievement of objectives from item 2.4.4 of this Annex.

3.5. Area: research, innovation and competitiveness

- i. PAM related to the elements from item 2.5 of this Annex,
 - ii. Where applicable, cooperation with other member states in this area, including, where appropriate, information on how the objectives and policies of the Strategic Energy Technology Plan (SET) are being translated into the national context,
 - iii. Financial measures in this area at the national level, including EU support and the use of EU funds, if applicable.
-

SECTION B: ANALYTICAL BASIS

4. CURRENT SITUATION AND PROJECTIONS BASED ON EXISTING PAM

4.1. Predicted development of major exogenous factors that affect the energy system and the trends in terms of GHG

- i. Macroeconomic forecasts (GDP and population growth),
 - ii. Sectoral changes expected to affect the energy system and the GHG,
 - iii. Global energy trends, international fossil fuel prices, carbon prices within the EU's emissions trading system,
 - iv. Changes in the price of technology.
-

4.2. Area: decarbonization

4.2.1. GHG and removals

- i. Trends in current GHG and removals, within the economy and the different sectors,
- ii. Projections of sectoral developments with existing national PAM of the EnC and PAM of the EU at least until 2040 (including projections for 2030).

4.2.2. Energy from renewable sources

- i. Current share of energy from renewable sources in the gross final energy consumption and in the different sectors (heating and cooling, electricity and transport), as well as by technology in each of these sectors,
 - ii. Indicative projections of developments, with existing policies until 2030 (with prospects for 2040).
-

4.3. Area: energy efficiency

- i. Current PEC and FEC, in total and by sectors, which is taken as a starting basis (including the industrial, residential, public-commercial and transport sectors),
 - ii. Current potential for the application of highly efficient cogeneration and the efficient district heating and cooling,
 - iii. Projections of PEC and FEC by sectors, and of other relevant parameters until 2040 (including the projections for 2030), taking into account only the existing energy efficiency policies, measures and programs, as described in item 1.2, sub-item ii. of this Annex,
 - iv. Cost-optimal levels in terms of requirements for the energy performance of buildings, based on calculations established by regulations that govern the requirements in terms of the energy efficiency of buildings.
-

4.4. Area: energy security

- i. Current energy mix, domestic energy sources, dependence on imported energy, including the relevant risks,
 - ii. Projections of developments with existing PAM at least until 2040 (including projections for 2030).
-

4.5. Area: internal energy market

4.5.1. Electricity interconnection

- i. Current level of interconnection and main connecting lines,
- ii. Projections regarding the requests to increase the number of connecting lines (including projections for 2030).

4.5.2. Energy transmission infrastructure

- i. Key features of the existing electricity and gas transmission infrastructure,
- ii. Projections regarding the requests for network expansion, at least until 2040 (including projections for 2030).

4.5.3. Electricity and gas markets, energy prices

- i. Current situation in the electricity and gas markets, including the energy prices,
 - ii. Projections of developments with existing PAM, at least until 2040 (including projections for 2030).
-

4.6. Area: research, innovation and competitiveness

- i. Current situation regarding the low-carbon technologies and, to the extent possible, their position in the global market (this analysis should be made at the regional level or at the global level),
 - ii. Current level of public and, if available, private spending on R&I in the area of low-carbon technologies, the current number of patents and the current number of researchers,
 - iii. Analysis of current price elements that make up the three price components (energy, network, as well as taxes and fees),
 - iv. Description of the energy subsidies, including for fossil fuels.
-

5. ASSESSMENT OF THE EFFECTS OF THE PLANNED PAM

- 5.1. Effects of the planned PAM described in item 3 of this Annex on the energy system and the GHG and greenhouse gas removals, including a comparison with the projections based on existing

PAM (as described in item 4 of this Annex)

i. Projections of developments in terms of the energy system, as well as the GHG and their removals and, if relevant, emissions of pollutants into the air, in accordance with the regulations in the area of air protection, within the planned PAM, for at least ten years after the period covered by the plan (including projections for the last year of the period covered by the plan),

ii. Assessment of policy synergies (synergies between the existing and planned PAM within one dimension and synergies between the existing and planned PAM in different areas), at least until the last year of the period covered by the plan, especially in order to fully understand the impact of energy efficiency/energy savings policies on the determination of the size of the energy system, and to reduce the risk of lost investments in the field of energy supply,

iii. Assessment of the interactions between the existing PAM and planned PAM, as well as between those PAM and the policy of the EnC in the area of climate and energy;

5.2. Macroeconomic and, to the extent possible, health and environmental effects, effects in terms of employment and education, social effects and effects on skills (in terms of costs and benefits, as well as cost-effectiveness) of the planned PAM described in item 3 of this Annex, at least until the last year of the period covered by the plan, including a comparison with the projections made on the basis of existing PAM.

5.3. Overview of the required investments

i. Existing investment flows and forecasts of future investments in relation to the planned PAM,

ii. Sector or market risk factors or barriers in the national or the regional context,

iii. Analysis of additional support from public finances or the sources for filling the gaps identified under sub-item ii. of this item.

5.4. Effects of planned PAM described in point 3 of this Annex on other Contracting Parties and/or member states of the EU and on regional cooperation, at least until the last year of the period covered by the plan, including comparisons with projections based on existing PAM

i. To the extent possible, effects on the energy system of neighbouring countries and other Contracting Parties and/or member states of the EU in the region,

ii. Effects on energy prices, utility services and the energy market integration,

iii. If relevant, effects on regional cooperation.

Part 2

List of parameters and variables that are to be specified in section B of the national plans

The following parameters, variables, energy balances and indicators should be listed in section B of the national plans, under the heading "Analytical base", if they are used:

1. General parameters and variables:

(1) population [in millions],

(2) GDP [in millions of euros],

(3) sectoral gross value added (including main industrial sectors, construction, public-commercial and agricultural sectors) [in millions of euros],

(4) number of households [in thousands],

(5) size of households [number of tenants per household],

(6) disposable household income [in euros],

(7) number of passenger kilometers (pkm): for all modes of transportation, i.e., broken down into road (if possible, separate cars and buses), railway and air transportation and inland navigation (as needed) [in millions of pkm],

(8) transportation of goods in tonne-kilometres (tkm): all modes of transportation except international maritime transport, i.e., broken down into road, railway and air transportation and inland navigation (inland waterways navigation and national maritime navigation) [in millions of tkm],

(9) international import prices of oil, gas and carbon [EUR/GJ or EUR/toe] based on

recommendations of the European Commission,

(10) the price of trading carbon emissions in the EU – in [EUR/EUA] – based on the recommendations of the European Commission,

(11) assumptions in terms of the Euro and US dollar exchange rate (if applicable) [EUR/Currency and USD/Currency],

(12) heating degree days (HDD),

(13) cooling degree days (CDD),

(14) assumptions in terms of the costs of the technology used in models for the main relevant technologies.

2. Energy balances and indicators

2.1. Energy supply:

(1) domestic production by type of fuel (all energy products that are produced in significant quantities) [ktoe],

(2) net imports by type of fuel (including electricity, broken down into net imports from the EU and net imports from outside the EU) [ktoe],

(3) dependence on energy imported from third countries [%],

(4) main sources of imports (countries) for major energy carriers (including gas and electricity),

(5) gross domestic consumption by source of fuel (including solid fuels, all energy products: coal, crude oil and petroleum products, natural gas, nuclear energy, electricity, heat produced, RES, waste) [ktoe];

2.2. Electricity and heat:

(1) gross electricity production [GWh],

(2) gross production of electricity by fuel (all energy products) [GWh],

(3) share of combined heat and power generation in total heat and power generation [%],

(4) capacity of electricity production by source, including the shut-off capacities and new investments [MW],

(5) heat production in thermal power plants,

(6) heat production in combined heat and power generation plants, including industrial waste heat,

(7) cross-border and interconnection capacities for gas and electricity and their expected utilization rates;

2.3. Conversion sector:

(1) fuel consumed in thermal power plants (including solid fuels, oil, gas) [ktoe],

(2) fuel consumed in other conversion processes [ktoe];

2.4. Energy consumption:

(1) PEC and FEC [ktoe],

(2) FEC by sector (including industry, housing sector, tertiary sector, agriculture and transport (including, where appropriate, the division into passenger and freight transport)) [ktoe],

(3) FEC per fuel (all energy products) [ktoe],

(4) final consumption for non-energy purposes [ktoe],

(5) primary energy intensity in the total economy (PEC per GDP) [toe/EUR],

(6) final energy intensity by sector (including industry, housing sector, tertiary sector and transport (including, where appropriate, the division into passenger and freight transport));

2.5. Prices:

(1) electricity prices by type of consumption sector (residential, industrial, tertiary),

(2) national retail fuel prices (including taxes, by source and sector) [EUR/ktoe];

2.6. Investments:

Investment costs in the energy conversion, supply, transmission and distribution sectors;

2.7. Renewable sources:

(1) gross final consumption of energy from renewable sources and the share of energy from renewable sources in the gross FEC, both by sector (electricity, heating and cooling, transport), and by technology,

(2) production of electricity and heat from renewable energy in buildings; this includes, if available, data classified by the energy produced, energy consumed and networked energy from solar photovoltaic systems, solar thermal systems, biomass, heat pumps, geothermal systems, as well as from other decentralized renewable energy systems,

(3) if applicable, other national pathways, including long-term or sectoral share of biofuels produced from food raw materials and advanced biofuels, share of energy from renewable sources in district heating, as well as renewable energy produced by cities and the renewable energy communities.

3. Indicators related to GHG and removals:

(1) GHG by policy sector (including the forestry and other land use sector),

(2) GHG by sector of the Intergovernmental Panel on Climate Change (IPCC) and by gas (as needed, classified into the EU emissions trading system and the sectors to which the distribution of cargo relates) [tCO₂eq],

(3) carbon emissions in the overall economy [tCO₂eq/BDP],

(4) indicators related to the emissions of CO₂:

(a) intensity of GHG in domestic production of electricity and heat [tCO₂eq/MWh],

(b) intensity of GHG of FEC by sector [tCO₂eq /ten],

(5) indicators related to emissions that do not contain CO₂,

(a) livestock: dairy cows [1,000 heads], cattle [1,000 heads], sheep [1,000 heads], pigs [1,000 heads], poultry [1,000 pieces]],

(b) nitrogen intake through the application of artificial fertilizers [kt nitrogen],

(c) nitrogen intake through the application of manure [kt nitrogen],

(d) nitrogen bound through crops that bind nitrogen to themselves [kt nitrogen],

(e) nitrogen in crop residues that return to the soil [kt nitrogen],

(f) area of cultivated organic land [hectares],

(g) creation of municipal solid waste (MSW),

(h) municipal solid waste (MSW) ending up in landfills,

(i) the share of CH₄ return in total CH₄ generated at landfills [%].

REPORT ON MEASURES FOR ACHIEVING THE GOAL OF CUMULATIVE ENERGY SAVINGS

The report on measures to achieve the goal of cumulative energy savings contains:

1. Calculation of the level of prescribed energy savings that need to be achieved during the period from 2024 to 2030, in accordance with the bylaw which prescribes the methodology for calculating the goal of cumulative energy savings of the Republic of Serbia, the elements of which are:

- (a) annual FEC according to the average for the period of the last three years [in ktoe],
- (b) the goal of cumulative energy savings in final consumption that needs to be achieved [in ktoe],
- (c) data used in the calculation of the FEC, including the source of the data.

2. Policy measures regarding the achievement of the cumulative savings goal:

2.1. Measures (except taxation):

- (a) type of policy measure,
- (b) a brief description of the policy measure, including the characteristics of each policy measure on which the report is submitted,
- (c) expected total cumulative and annual amount of savings for each measure and/or the amount of energy savings for any transition period,
- (d) state authorities, other public institutions and other participants and their responsibilities for the implementation of measures or policy measures,
- (e) target sectors,
- (f) if applicable, specific policy measures or individual measures targeting energy poverty,

2.2. Data on taxation measures:

- (a) a brief description of the taxation measure,
- (b) duration of the taxation measure,
- (c) implementing authority,
- (d) expected cumulative and annual amount of savings per measure,
- (e) target sectors and the segment of taxpayers,
- (f) calculation methodology, including which price elasticities are used and how they are determined.

3. Savings calculation methodology (except for taxation measures):

- (a) measurement methods used,
- (b) method for expressing energy savings (primary or final energy savings),
- (c) life expectancy of measures, rate of reduction of savings over time and the approach used for taking into account the life expectancy of savings,
- (d) a brief description of the budget methodology, including how the additionality and materiality of savings are ensured and which methodologies and criteria are used for projected and estimated savings,
- (e) data on how to address possible overlaps between the policy measures and individual measures, in order to avoid double calculation of energy savings,
- (f) if relevant, climate differences and the approach applied.

4. Monitoring and verification:

- (a) a brief description of the monitoring and verification system and the verification procedure,
- (b) state authorities and other public sector entities that implement measures and their main

responsibilities regarding the monitoring and verification system,

(c) independence of monitoring and verification, by the parties that apply measures or the authorized parties,

(d) statistically significant share of energy efficiency improvement measures and the share and criteria used to define and select a representative sample,

(e) publication of achieved energy savings (every year) within the applied measures,

(f) information on the sanctions provided by law that are applied in case of non-implementation of measures,

(g) information on the policy measures that are envisaged if the progress is unsatisfactory.

GUIDELINES FOR COMPLETING REPORTING FORM I: DECARBONIZATION - GHG EMISSIONS

- (1) The Report shall include:
- 1) Table 1 – current and projected national progress towards the national GHG emissions reduction targets in view of climate-neutrality;
 - 2) Table 2 – progress towards annual GHG emission limits for sectors covered by Regulation (EU) 2018/842;
 - 3) Table 3 – progress towards commitments under Regulation (EU) 2018/841 on LULUCF;
 - 4) Table 4 – current and projected progress towards other national greenhouse-gas-related targets and objectives.

Table 1 – Current and projected national progress towards the national GHG emissions reduction targets in view of climate-neutrality

1. **Table 1 shall serve as the mandatory framework for reporting current and projected national progress towards GHG emission reduction targets and climate-neutrality objectives**, in accordance with Commission Implementing Regulation (EU) 2022/2299, as adapted and applied within the EnC legal framework. Table 1 shall provide a consolidated overview of historical emissions, projections, targets and progress indicators at economy-wide level.

Reporting element	ID	Specification	Scope	Unit	GWP	Year					Target year for climate-neutrality	Indirect CO ₂ -emissions included (yes/no)?
						X-3	X-2	2030	2040	2050		
Climate-neutrality	A1	M _{iap}										
Role of removals	A2	M _{iap}		ktCO ₂ e	AR 5							
National GHG target – for 2030 and beyond, if available, and indicative milestones for 2040 and 2050.	B	M _{iap}	Total GHG emissions excluding LULUCF, excluding international aviation	ktCO ₂ e	AR 5							
	C	M _{iap}	Total GHG emissions including LULUCF, excluding international aviation	ktCO ₂ e	AR 5							
	D	M _{iap}	Total GHG emissions including LULUCF, including international aviation	ktCO ₂ e	AR 5							

Historic emissions	E	Miap	Total GHG emissions excluding LULUCF, excluding international aviation	ktCO ₂ e	AR 5							
	F	Miap	Total GHG emissions including LULUCF, excluding international aviation	ktCO ₂ e	AR 5							
	G	Miap	Total GHG emissions including LULUCF, including international aviation	ktCO ₂ e	AR 5							
Article 18 WEM scenario	H	Miap	Total GHG emissions excluding LULUCF, excluding international aviation	ktCO ₂ e	AR 5							
	I	Miap	Total GHG emissions including LULUCF, excluding international aviation	ktCO ₂ e	AR 5							
	J	Miap	Total GHG emissions including LULUCF, including international aviation	ktCO ₂ e	AR 5							
Article 18 WAM scenario	K	Miav	Total GHG emissions excluding LULUCF, excluding international aviation	ktCO ₂ e	AR 5							
	L	Miav	Total GHG emissions including LULUCF, excluding international aviation	ktCO ₂ e	AR 5							
	M	Miav	Total GHG emissions including LULUCF, including international	ktCO ₂ e	AR 5							

			aviation									
Current progress (X-3): Difference between historical data and values in line with national GHG target path	N1	n/a	Total GHG emissions excluding LULUCF, excluding international aviation	Percent	AR 5							
	O1	n/a	Total GHG emissions including LULUCF, excluding international aviation	Percent	AR 5							
	P1	n/a	Total GHG emissions including LULUCF, including international aviation	Percent	AR 5							
Current progress (X-2): Difference between historical data and values in line with national GHG target path	N2	n/a	Total GHG emissions excluding LULUCF, excluding international aviation	Percent	AR 5							
	O2	n/a	Total GHG emissions including LULUCF, excluding international aviation	Percent	AR 5							
	P2	n/a	Total GHG emissions including LULUCF, including international aviation	Percent	AR 5							
Projected progress: Difference between WEM scenario and values in line with national GHG target path	Q	n/a	Total GHG emissions excluding LULUCF, excluding international aviation	Percent	AR 5							
	R	n/a	Total GHG emissions including LULUCF, excluding international aviation	Percent	AR 5							
	S	n/a	Total GHG emissions including LULUCF, including international aviation	Percent	AR 5							

Projected progress: Difference between WAM scenario and values in line with national GHG target path	T	n/a	Total GHG emissions excluding LULUCF, excluding international aviation	Percent	AR 5							
	U	n/a	Total GHG emissions including LULUCF, excluding international aviation	Percent	AR 5							
	V	n/a	Total GHG emissions including LULUCF, including international aviation	Percent	AR 5							

2. Table 1 shall be completed for all reporting elements defined in the electronic reporting template, including climate-neutrality objectives, national GHG targets and indicative milestones for 2030, 2040 and 2050, historic emissions, projected emissions under different scenarios and progress indicators relative to the national target pathway.
3. The column “Reporting element” and the corresponding identifier (ID) shall not be modified, as they are predefined in the reporting template and determine the calculation logic applied by the reporting system.
4. The column “Specification” shall indicate whether the reporting element is mandatory (M) or mandatory if applicable (Miap), mandatory if available (Miav) or not available (N/A). Reporters shall ensure that all mandatory and mandatory-if-applicable elements are completed or validated.
5. The column “Scope” shall specify the emissions coverage applicable to each reporting element, distinguishing between:
 - total GHG emissions excluding LULUCF and excluding international aviation;
 - total GHG emissions including LULUCF and excluding international aviation;
 - total GHG emissions including LULUCF and including international aviation.
The scope definitions are predefined and shall not be altered.
6. The column “Unit” shall be expressed in kilotonnes of CO₂ equivalent (kt CO₂-eq) for absolute emission values and in percentage (%) for progress indicators. Units are predefined in the reporting template and shall not be modified.
7. The column “GWP” shall reflect the GWP values used in the national GHG inventory, in accordance with the IPCC Assessment Report applicable to the reporting year. For Table 1, GWP values based on the IPCC Fifth Assessment Report (AR5) shall be applied consistently.
8. The columns for historical years X-3 and X-2 shall be populated exclusively with data from the official national GHG inventory, submitted pursuant to Article 26(3) of Regulation (EU) 2018/1999. These values are automatically transferred into the reporting template and shall not be manually modified.

9. The columns for future years (2030, 2040 and 2050) shall reflect national targets or projections, as applicable. Where a national GHG reduction target or climate-neutrality objective is defined for a given year, the corresponding value shall be reported as an absolute emission level in kt CO₂-eq. Percentage-based targets shall be translated into absolute values prior to reporting.
10. The column “Target year for climate-neutrality” shall be completed where a national climate-neutrality objective is in place, indicating the year in which net GHG emissions are intended to reach zero or net-zero. Where no such objective exists, the column shall remain empty.
11. The column “Indirect CO₂ emissions included (yes/no)” shall indicate whether indirect CO₂ emissions are included in the reported values, in accordance with the scope definitions and inventory methodology.
12. Rows relating to historic emissions represent factual inventory data, while rows relating to projections under the “WEM” (WEM) and “WAM” (WAM) scenarios shall be derived from national GHG projections in accordance with relevant legislation for climate changes.
13. Rows describing current and projected progress shall be calculated automatically by the reporting system, expressing the difference between historic or projected emissions and the national GHG target pathway. These percentage values shall not be manually entered or adjusted.
14. The Ministry of Environmental Protection shall submit all data within its competence for Table 1, ensuring consistency between reported values and the national GHG inventory, projections and INECP targets. SEPA shall support verification of inventory-based data.
15. Any inconsistencies between Table 1 and parallel reporting under the GHG inventory or projections shall be resolved through correction of the underlying inventory or modelling submissions, and not through manual modification of values in Table 1.

Table 2 – Current and projected progress towards the national GHG (GHG) emissions reduction targets in view of climate-neutrality, excluding GHG emissions from LULUCF

1. Table 2 shall serve as the mandatory framework for assessing progress towards the national GHG emissions target excluding emissions and removals from LULUCF (LULUCF). The table enables comparison between the national emissions target and historical and projected GHG emissions under different policy scenarios.

Reporting element	ID	Specification	Unit	GWP	Year				
					X-3	X-2	t	t+5	t+10
National GHG Emissions Target, excluding GHG emissions from LULUCF	A	M	ktCO ₂ e	AR 5					
Total reported GHG emissions X-3 and X-2, excluding GHG emissions from LULUCF	B	M	ktCO ₂ e	AR 5					
Total projected GHG emissions WEM scenario, excluding GHG emissions from LULUCF	C	M	ktCO ₂ e	AR 5					

Total projected GHG emissions WAM scenario, excluding GHG emissions from LULUCF	D	M _{ijav}	ktCO _{2e}	AR 5					
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(1) X-3 does not apply to the first and second progress reporting cycles.

(2) X-2 does not apply to the first progress reporting cycle.

2. Table 2 shall be completed exclusively through automatic population from parallel GHG inventory and projection reporting systems, in accordance with Regulation (EU) 2018/1999, as adapted and applied within the EnC legal framework. Manual data entry into numerical cells shall not be permitted.
3. The table shall cover total GHG emissions excluding LULUCF, expressed in kilotonnes of CO₂ equivalent (ktCO_{2e}), and shall apply GWP values from the IPCC Fifth Assessment Report (AR5), consistently with the national GHG inventory for the corresponding reporting year.
4. Historical emission values for years X-3 and X-2 shall be taken exclusively from the final national GHG inventory submitted by the Contracting Party for the same reporting year. These values shall correspond to final, quality-assured inventory data and shall not be replaced by provisional estimates, recalculations or model outputs.
5. Projected emission values for future years shall be taken from the projections as part of Regulation (EU) 2018/1999 Article 18 (1) related to Biennial Transparency Report, and shall include, where available:
 - projections under the scenario “WEM” (WEM);
 - projections under the scenario “WAM” (WAM).
6. Where the electronic reporting system pre-fills numerical values in Table 2 on the basis of parallel reporting obligations, including GHG inventory and projection submissions, the Lead Reporter shall verify the correctness and completeness of the automatically transferred data but shall not modify the values within the table.
7. Any correction of emission values reported in Table 2 shall be carried out solely through correction of the underlying GHG inventory or projection submission, in accordance with the applicable reporting procedures. Corrected values shall be reflected automatically in the reporting system.
8. The application of reporting years X-3 and X-2 shall not apply to the first and second progress reporting cycles.. In such cases, the corresponding cells shall remain empty, in accordance with the reporting template, and shall not be filled with substitute or proxy data.
9. Consistency between Table 2 and Table 1 of Annex I shall be ensured at all times, including consistency of scope, exclusion of LULUCF emissions, treatment of international aviation, GWP values and reporting years.
10. The Ministry responsible for environmental protection shall submit all the data within its competence for Table 2, in coordination with SEPA and other competent institutions responsible for inventory compilation and projections.

Table 3 – Current and projected GHG emissions and removals from LULUCF (LULUCF)

1. Table 3 shall serve as the mandatory framework for reporting current and projected GHG emissions and removals from LULUCF (LULUCF). The table is intended to assess historical trends, projected developments and national commitments related to the LULUCF sector, including consistency with the INECP and long-term climate objectives.

Reporting element	ID	Specification	Description	Unit	GWP	Year				
						X-3	X-2	t	t+5	t+10
LULUCF	A	M		ktCO ₂ e	AR 5					
LULUCF in the WEM scenario	B	M		ktCO ₂ e	AR 5					
LULUCF in the WAM scenario	C	Miav		ktCO ₂ e	AR 5					
LULUCF commitment stated in current NECP	D	Miap		ktCO ₂ e	AR 4					
LULUCF commitment in National GHG emissions target	E	Miap		ktCO ₂ e	AR 5					

(1) X-3 does not apply to the first and second progress reporting cycles.

(2) X-2 does not apply to the first progress reporting cycle.

2. Table 3 shall be completed primarily through automatic population from parallel GHG inventory and projection reporting systems, in accordance with article 26 (3) and article 18 (1), point (b) from the Regulation (EU) 2018/1999, as adapted and applied within the EnC legal framework.
3. All emission and removal values reported in Table 3 shall be expressed in kilotonnes of CO₂ equivalent (ktCO₂e) and shall apply the GWP values used in the national GHG inventory for the corresponding reporting year. For inventory-based data, GWP values from the IPCC Fifth Assessment Report (AR5) shall be applied, unless otherwise specified for nationally defined commitments.
4. Historical values for years X-3 and X-2 shall be taken exclusively from the final national GHG inventory for the LULUCF sector, submitted for the same reporting year and compiled in accordance with the applicable inventory guidelines. These values shall be automatically populated in the electronic reporting system and shall not be manually modified.
5. Projected values for future years (t, t+5 and t+10) under B and C shall be taken from the projections as part of Regulation (EU) 2018/1999 Article 18 (1) related to Biennial Transparency Report, and shall include:
 - projections under the scenario "WEM" (WEM);
 - projections under the scenario "WAM" (WAM). Projected values shall be internally consistent with projections reported for other sectors.

<i>National target/objective #2</i>	Miap	Target/objective											
		Current progress											
		Projected progress under WEM scenario											
		Projected progress under WAM scenario											
<i>Add further rows if needed for any other national target/objective</i>	Miap	Target/objective											
		Current progress											
		Projected progress under WEM scenario											
		Projected progress under WAM scenario											

2. Table 4 shall be completed for each national GHG-related target identified in the INECP, including, where applicable, sectoral targets, intensity targets, technology-specific objectives or other climate-related objectives with a GHG dimension. Each target shall be reported as a separate block of rows, covering the target itself, current progress and projected progress.
3. The row “Target” shall describe the national GHG-related target in a clear and concise manner, using the official wording from the INECP or the relevant legally adopted national document. Where the target cannot be expressed quantitatively, a textual description shall be provided.
4. The column “Name of national target” shall contain the official title or short designation of the target, reformulated where necessary to allow clear identification and monitoring over time.
5. The column “Sector(s) addressed” shall specify the sector or sectors covered by the target, such as energy supply, buildings, transport, industry, agriculture, waste or other relevant sectors, ensuring consistency with sectoral classifications used elsewhere in Annex I.
6. The column “Description” shall be used to provide additional clarification of the scope, content and intent of the target, particularly where the target is qualitative in nature or where its interpretation requires contextual explanation. This column shall not duplicate numerical information provided elsewhere in the table.
7. Where the target can be quantified, the columns “Unit” and “GWP used” shall be completed accordingly, using the same GWP values as applied in the national GHG inventory and projections. AR5 values shall be used unless otherwise justified and documented.

8. The rows “Current progress” shall reflect the most recent available information on progress towards the target, based on historical data for years X-3 and X-2 where applicable. These values shall be taken from official inventory data, sectoral statistics or other official national sources.
9. The rows “Projected progress under WEM scenario” and “Projected progress under WAM scenario” shall report projected developments for years t, t+5 and t+10, using national projections consistent with those applied in Tables 1 to 3. Projections shall reflect, respectively, the continuation of existing measures and the implementation of additional planned measures.
10. Where numerical reporting is not possible for a given target or objective, the relevant quantitative cells shall remain empty, and progress shall be described exclusively through textual explanations in the “Description” column. Such cases shall be clearly justified and consistently applied across reporting years.
11. Cells shaded for automatic population shall not be manually modified. Where data are pre-filled on the basis of parallel reporting exercises, the Lead Reporter shall verify correctness and internal consistency but shall not alter the values within the table.
12. Consistency between Table 4 and Tables 1, 2 and 3 shall be ensured, in particular with respect to scope, sectoral coverage, reporting years, scenarios, units and GWP values.
13. The Ministry responsible for climate policy coordination shall act as Lead Reporter for Table 4, in cooperation with sectoral ministries and institutions responsible for the implementation and monitoring of the respective targets and objectives.

GUIDELINES FOR COMPLETING REPORTING FORM II: DECARBONIZATION - RENEWABLE ENERGY

Table 1 – Sectoral and Overall Shares of Energy from Renewable Sources

1. Annex II, Table 1 shall report the sectoral shares of energy from renewable sources in electricity, H&C, and transport, as well as the overall share of energy from renewable sources in gross FEC, for years X-3 and X-2 of the reporting cycle.

Reporting element	Specification	Unit	Year	
			X-3	X-2
Gross final consumption of energy from renewable sources	M	ktoe		
Gross final consumption of energy with aviation adjustment	M	ktoe		
Overall RES share	M	%		
Renewable electricity generation (with normalisation)	M	GWh		
Total Gross Electricity Consumption	M	GWh		
RES-E generation share	M	%		
RES-T numerator with multipliers	M	ktoe		
RES-T denominator with multipliers	M	ktoe		
RES-T consumption share	M	%		
RES-H&C numerator	M	ktoe		
RES-H&C denominator	M	ktoe		
Of which waste heat and cold utilised through district heating/cooling networks	M	ktoe		
RES -H&C share	M	%		
RES-H&C share with waste heat and cold	M	%		
Energy from renewable sources and from waste heat and cold used in district H&C	M	ktoe		
Energy from all sources used for district H&C	M	ktoe		
Share of energy from renewable sources and from waste heat and cold in district H&C	M	%		
Statistical transfers/Joint projects/joint support schemes – total amount to be added	M	Ktoe		
Statistical transfers/Joint projects/joint support schemes –total amount to be deducted	M	ktoe		
Indigenous renewable hydrogen production	V	ktoe		
Indigenous biogas production	V	ktoe		
In case one or more of the RES shares in X-3 or X-2 have fallen below the national trajectory as reported in the INECP, or the baseline share of 2020, explain the reasons for this development and information on additional measures that are planned in order to cover the gap compared to the national reference point.	Miap			
Please provide information on whether the MS intends to use waste heat and waste cold for the purposes of fulfilling the H&C target (Article 23) and DH&C targets (Article 24) of REDII (pursuant to Article 23(1) of REDII) and accordingly whether the MS plans to apply target 1.1 ppt (pure RES) or 1.3 (RES + waste heat/cold).	Miap			
In case the average annual increase is lower than the H&C target in Article 23 of REDII, please state the achieved level and provide reasons, including of choice of measures (pursuant to the second and third subparagraphs of Article 23(2) of REDII)	Miap			

2. Quantitative data for Annex II, Table 1 shall be automatically pre-filled in the electronic reporting system on the basis of Eurostat SHARES data, in accordance with Regulation (EC) No 1099/2008 and the harmonised SHARES methodology, ensuring full consistency with the calculation rules laid down in Directive (EU) 2018/2001.
3. Pre-filled fields, as indicated by the corresponding colour-coding in the electronic template (yellow), shall not be modified within the progress reporting exercise. Any correction to pre-filled values shall be made exclusively through the primary statistical reporting channels to Eurostat and shall be reflected automatically in subsequent reporting cycles.
4. The following information shall be reported by the responsible authority in the non-pre-filled fields of Table 1:
 - 1) indigenous renewable hydrogen production, expressed in kilotonnes of oil equivalent (ktoe), where available;
 - 2) indigenous biogas production, expressed in kilotonnes of oil equivalent (ktoe), where available;
 - 3) where one or more renewable energy shares in years X-3 or X-2 fall below the national trajectory or the 2020 baseline as set out in the INECP, a concise explanation of the underlying causes and a description of additional measures planned to close the identified gap;
 - 4) information on the intended use of waste heat and waste cold for the purposes of fulfilling the H&C and district H&C targets, including the applicable target trajectory.
5. The Ministry shall act as Lead Reporter for Annex II, Table 1, while the national statistical authority shall provide all necessary statistical inputs.

Table 2 – Total Installed Capacity from Each Renewable Energy Technology

1. Annex II, Table 2 shall serve as the mandatory framework for reporting the total installed capacity of renewable energy technologies in the national energy system, disaggregated by technology and sub-technology, for years X-3 and X-2 of the reporting cycle.

Renewable energy technology	Specification	Unit	Year	
			X-3	X-2
Hydro	M	MW		
Of which pure hydro power with no pumping	M	MW		
Of which mixed hydro power	M	MW		
Of which pumped hydro power	M	MW		
Geothermal	M	MW		
Solar	M	MW		
Of which photovoltaic	M	MW		
Of which photovoltaic < 30 kW	M	MW		
Of which rooftop	M	MW		

Of which off grid	M	MW		
Of which photovoltaic 30 kW – 1 000 kW	M	MW		
Of which rooftop	M	MW		
Of which off grid	M	MW		
Of which photovoltaic ≥ 1 MW	M	MW		
Of which rooftop	M	MW		
Of which off grid	M	MW		
Of which concentrated solar power	M	MW		
Tide, wave, ocean	M	MW		
Wind	M	MW		
Of which onshore	M	MW		
Of which offshore	M	MW		
Biomass	M	MW		
Of which solid biomass fuels	M	MW		
Of which bioliquids	M	MW		
Of which gaseous biomass fuels	M	MW		
Solar collectors surface	M	1 000 m ²		
Liquid biofuels plants capacity	M	1 000 tonnes		
Of which biogasoline	M	1 000 tonnes		
Of which biodiesels	M	1 000 tonnes		
Of which bio jet kerosene	M	1 000 tonnes		
Of which other liquid biofuels	M	1 000 tonnes		
Relevant information, in case the evolution of installed capacity has an impact on the overall and sectoral trajectories for renewable energy from 2025 to 2030.	M			

2. Quantitative data reported in Annex II, Table 2 shall be automatically pre-filled in the electronic reporting system on the basis of official national energy statistics.
3. Cells highlighted as automatically populated (yellow fields) shall not be manually modified. Where inconsistencies or errors are identified, corrections shall be implemented exclusively through the underlying statistical reporting and shall be reflected automatically in subsequent reporting cycles.

4. The final row on relevant information shall be reported by the responsible authority in the non-pre-filled fields and shall be used to provide a concise explanation where the evolution of installed renewable energy capacity has an impact on the overall or sectoral renewable energy trajectories set out in the INECP for the period 2025–2030. This narrative field shall not be used to restate numerical values already reported elsewhere in the table.
5. The Ministry responsible for energy shall act as Lead Reporter for Annex II, Table 2.

Table 3 – Total Actual Contribution (Gross Electricity Generation) from Renewable Energy Technologies

6. Annex II, Table 3 shall serve as the mandatory framework for reporting the total actual contribution of renewable energy technologies to gross electricity generation, disaggregated by technology and sub-technology, for years X-3 and X-2 of the reporting cycle.

Renewable energy technology	Specification	Unit	Year	
			X -3	X -2
Normalised hydro generation	M	GWh		
Of which normalised pure hydro power with no pumping	M	GWh		
Of which normalised mixed hydro power (only the part of generation without pumping)	M	GWh		
Normalised wind generation	M	GWh		
Of which normalised on-shore wind generation	M	GWh		
Of which normalised off-shore wind generation	M	GWh		
From pure bioliquids, compliant + non-compliant	M	GWh		
of which from compliant pure (non-blended) bioliquids	M	GWh		
of which not from food and feed crops	M	GWh		
of which from food and feed crops	M	GWh		
of which from NON high-ILUC risk	M	GWh		
From compliant blended bioliquids, only bio part	M	GWh		
of which not from food and feed crops	M	GWh		
of which from food and feed crops	M	GWh		
of which from NON high-ILUC risk	M	GWh		
From biogas blended in the grid	M	GWh		
Of which compliant	M	GWh		
From biogas accounted towards electricity based on certificates	M	GWh		
Geothermal	M	GWh		
Solar photovoltaic	M	GWh		
Of which photovoltaic < 30 kW	M	GWh		
Of which rooftop	M	GWh		

Of which off grid	M	GWh		
Of which photovoltaic 30 kW – 1 000 kW	M	GWh		
Of which rooftop	M	GWh		
Of which off grid	M	GWh		
Of which photovoltaic ≥ 1 MW	M	GWh		
Of which rooftop	M	GWh		
Of which off grid	M	GWh		
Solar thermal	M	GWh		
Tide, wave and ocean	M	GWh		
Municipal waste (renewable)	M	GWh		
Solid biofuels	M	GWh		
Of which compliant	M	GWh		
From pure biogas	M	GWh		
Of which compliant	M	GWh		
Relevant information, in case the evolution of gross electricity generation has an impact on the overall and sectoral trajectories for renewable energy from 2025 to 2030.	M			

1. Quantitative data reported in Annex II, Table 2 shall be automatically pre-filled in the electronic reporting system on the basis of official national energy statistics reported to Eurostat.
2. Cells highlighted as automatically populated (yellow fields) shall not be manually modified. Where inconsistencies or errors are identified, corrections shall be implemented exclusively through the underlying statistical reporting to Eurostat and shall be reflected automatically in subsequent reporting cycles.
3. The final row on relevant information shall be reported by the responsible authority in the non-pre-filled fields and shall be used to provide a concise explanation where the evolution of renewable electricity generation has an impact on the overall or sectoral renewable energy trajectories set out in the INECP for the period 2025–2030. This narrative field shall be used only where such an impact exists and shall not duplicate numerical information reported elsewhere in the table.
4. The Ministry responsible for energy shall act as Lead Reporter for Annex II, Table 3.

Table 4 – Total Actual Contribution from Renewable Energy Technologies in H&C

1. Annex II, Table 4 shall serve as the mandatory framework for reporting the total actual contribution of renewable energy technologies to gross FEC in H&C, disaggregated by technology, fuel type and application, for years X-3 and X-2 of the reporting cycle.

Renewable energy technology	Specification	Unit	Year	
			X -3	X -2

FEC of renewable sources and fuels in Industry and Other Sectors (households, commercial and public services, agriculture and forestry, fishing and not elsewhere specified) excluding transport	M	ktoe		
Charcoal	M	ktoe		
Pure biogas	M	ktoe		
Biogas blended in the grid	M	ktoe		
Of which compliant	M	ktoe		
Biogas accounted towards FEC in industry and other sectors based on certificates	M	ktoe		
Geothermal (excluding geothermal heat pumps)	M	ktoe		
Solar thermal	M	ktoe		
Municipal waste renewable	M	ktoe		
Solid biofuels excluding charcoal	M	ktoe		
Of which compliant	M	ktoe		
all bioliquids, compliant and also non-compliant	M	ktoe		
of which only compliant bioliquids	M	ktoe		
of which not from food and feed crops	M	ktoe		
of which from food and feed crops	M	ktoe		
of which from NON high-ILUC risk	M	ktoe		
Production of heat from renewable fuels	M	ktoe		
Geothermal energy (excluding geothermal heat pumps)	M	ktoe		
Solar thermal	M	ktoe		
Municipal Waste – Renewable	M	ktoe		
Solid biofuels	M	ktoe		
Of which compliant	M	ktoe		
From pure biogas	M	ktoe		
Of which compliant	M	ktoe		
From biogas blended in the grid	M	ktoe		
Of which compliant	M	ktoe		
From biogas accounted towards heat production based on certificates	M	ktoe		
all pure bioliquids, compliant and also non-compliant	M	ktoe		
of which only compliant pure bioliquids	M	ktoe		
of which not from food and feed crops	M	ktoe		
of which from food and feed crops	M	ktoe		
of which from NON high-ILUC risk	M	ktoe		
blended bioliquids, compliant, only bio- part	M	ktoe		
of which not from food and feed crops	M	ktoe		
of which from food and feed crops	M	ktoe		
of which from NON high-ILUC risk	M	ktoe		
From hydrogen of renewable origin	M	ktoe		

From RFNBOs	M	ktoe		
Ambient heat (captured by heat pumps, with the exception of geothermal heat pumps)	M	ktoe		
Of which air-air	M	ktoe		
Of which air-water	M	ktoe		
Of which air-air reversible	M	ktoe		
Of which air-water reversible	M	ktoe		
Of which exhaust air-air	M	ktoe		
Of which exhaust air-water	M	ktoe		
Of which water-air	M	ktoe		
Of which water-water	M	ktoe		
Geothermal energy using heat pumps	M	ktoe		
Of which ground-air	M	ktoe		
Of which ground-water	M	ktoe		
Renewable cooling	M	ktoe		
Of which individual cooling systems higher than or equal to 1.5 MW capacity	M	ktoe		
Of which from renewable heat driven cooling (absorption and adsorption)	M	ktoe		
Of which Individual cooling systems below 1.5 MW capacity	M	ktoe		
Space cooling in residential sector	M	ktoe		
Of which from renewable heat driven cooling (absorption and adsorption)	M	ktoe		
Space cooling in the tertiary sector	M	ktoe		
Of which from renewable heat driven cooling (absorption and adsorption)	M	ktoe		
Process cooling	M	ktoe		
Of which from renewable heat driven cooling (absorption and adsorption)	M	ktoe		
Other individual cooling systems	M	ktoe		
Of which from renewable heat driven cooling (absorption and adsorption)	M	ktoe		
District cooling	M	ktoe		
Of which from renewable heat driven cooling (absorption and adsorption)	M	ktoe		
Relevant information, in case the evolution of FEC for H&C has an impact on the overall and sectoral trajectories for renewable energy from 2025 to 2030.	M			

2. Quantitative data reported in Annex II, Table 4 shall be automatically pre-filled in the electronic reporting system on the basis of official national energy statistics and SHARES-related data, ensuring consistency with national energy balances and the calculation methodology applied under Directive (EU) 2018/2001.
3. Cells highlighted as automatically populated (yellow fields) shall not be manually modified. Where inconsistencies or errors are identified, corrections shall be implemented exclusively through the underlying statistical reporting to Eurostat and shall be reflected automatically in subsequent reporting cycles.

4. The final row on relevant information shall be reported by the responsible authority in the non-pre-filled fields and shall be used to provide a concise explanation where changes in renewable H&C consumption materially affect the overall or sectoral renewable energy trajectories set out in the INECP for the period 2025–2030. This narrative field shall not duplicate numerical values already reported.
5. The Ministry responsible for energy shall act as Lead Reporter for Annex II, Table 4.

Table 5 – Renewable energy in the transport sector

1. Table 5 shall serve as the mandatory framework for reporting the total actual contribution of renewable energy to gross FEC in the transport sector. The table covers renewable and low-carbon fuels used in road, rail, aviation, maritime and other transport modes, including biofuels, renewable electricity, renewable hydrogen, renewable fuels of non-biological origin and recycled carbon fuels.

Renewable energy technology	Specification	Unit	Volumes		GHG saving performance		
			X -3	X -2	Unit	X-3	X-2
Biofuels in transport							
Liquid biofuels in road transport	M	ktoe					
Liquid biofuels in rail transport	M	ktoe					
Liquid biofuels in other modes	M	ktoe					
Gaseous biofuels in road transport	M	ktoe					
Gaseous biofuels in rail transport	M	ktoe					
Gaseous biofuels in other modes	M	ktoe					
Non-biomass fuels that can be counted towards transport							
Hydrogen of renewable origin	M	ktoe					
Of which in Art 27.2(c) – in maritime sector	M	ktoe					
Of which in Art 27.2(c) – in aviation sector	M	ktoe					
Renewable fuels of non-biological origin (RFNBOs)	M	ktoe					
Of which in Art 27.2(c) – in maritime sector	M	ktoe					
Of which in Art 27.2(c) – in aviation sector	M	ktoe					
Recycled carbon fuels	M	ktoe					
Of which in Art 27.2(c) – in maritime sector	M	ktoe					
Of which in Art 27.2(c) – in aviation sector	M	ktoe					
COMPLIANT biofuels in transport ⁽²⁾							
all compliant biofuels in all transport modes	M	ktoe					
Annex IX (all transport modes)	M	ktoe					
Of which Art. 27.2(c) – in maritime sector	M	ktoe					
Of which Art. 27.2(c) – in aviation sector	M	ktoe					
By feedstock (all modes)							
Part A							

Of which Part A in maritime sector (Art. 27.2c)	M	ktoe					
Of which Part A in aviation sector (Art. 27.2c)	M	ktoe					
Part A by feedstock (all modes)							
(a)	M	ktoe					
(b)	M	ktoe					
(c)	M	ktoe					
(d)	M	ktoe					
(e)	M	ktoe					
(f)	M	ktoe					
(g)	M	ktoe					
(h)	M	ktoe					
(i)	M	ktoe					
(j)	M	ktoe					
(k)	M	ktoe					
(l)	M	ktoe					
(m)	M	ktoe					
(n)	M	ktoe					
(o)	M	ktoe					
(p)	M	ktoe					
(q)	M	ktoe					
Part B	M	ktoe					
Of which Part B in maritime sector (Art. 27.2c)	M	ktoe					
Of which Part B in aviation sector (Art. 27.2c)	M	ktoe					
Part B by feedstock (all modes)	M	ktoe					
(a)	M	ktoe					
(b)	M	ktoe					
Article 26(1) – From food and feed crops	M	ktoe					
of which from NON high ILUC risk	M	ktoe					
other compliant biofuels	M	ktoe					
Of which in maritime sector (Art. 27.2c)	M	ktoe					
Of which in aviation sector (Art. 27.2c)	M	ktoe					
Renewable electricity in the grid used in the transport sector							
All electricity in transport	M	ktoe					
All electricity in road transport	M	ktoe					
RE in road transport	M	ktoe					
non-RE in road transport	M	ktoe					
All electricity in rail transport	M	ktoe					
RE in rail transport	M	ktoe					

non-RE in rail transport	M	ktoe					
All electricity in all other transport modes	M	ktoe					
RE in all other transport modes	M	ktoe					
non-RE in all other transport modes	M	ktoe					
Relevant information, in case the evolution of FEC for transport has an impact on the overall and sectoral trajectories for renewable energy from 2025 to 2030.	M						

2. Table 5 shall be completed for all renewable energy carriers listed in the reporting template, including:
 - 1) liquid and gaseous biofuels in transport;
 - 2) compliant biofuels and their breakdown by feedstock;
 - 3) renewable hydrogen of renewable origin;
 - 4) renewable fuels of non-biological origin ;
 - 5) recycled carbon fuels;
 - 6) renewable electricity used in transport by mode.

Each reporting line corresponds to a predefined fuel category or aggregation level and shall not be modified.

3. Data reported as historical values (for years X-3 and X-2) shall be automatically pre-filled in the electronic reporting system on the basis of official national energy statistics, ensuring consistency with national energy balances and the calculation methodology applied under Directive (EU) 2018/2001.
4. Cells highlighted as automatically populated (yellow fields) shall not be manually modified. Where inconsistencies or errors are identified, corrections shall be implemented exclusively through the underlying statistical reporting to Eurostat and shall be reflected automatically in subsequent reporting cycles.
5. Where indicated in the table, GHG saving performance shall be reported for the corresponding renewable fuel categories. Values shall be reported for years X-3 and X-2 and as a unit to be used kt CO₂-eq.
6. The final row designated for relevant information shall be reported by the responsible authority in the non-pre-filled fields and shall be used, where applicable, to explain developments in renewable energy consumption in transport that have an impact on overall or sectoral renewable energy trajectories for the period 2025–2030. Explanations shall be concise and consistent with national policy and statistical documentation.
7. The Ministry responsible for energy and transport shall act as Lead Reporter for Table 5.

Table 6 – Biomass Supply for Energy Use

1. Annex II, Table 7 shall serve as the mandatory framework for reporting information on the supply of biomass used for energy purposes, including forest biomass, agricultural biomass

feedstocks not accounted under point (1)(a), (b) or (c):										
(i) Wood charcoal										
(ii) Wood pellets and wood briquettes										
(2) Agricultural biomass										
(a) Energy crops for electricity or heat (including short rotation coppice)										
(i) Of which: From food and feed feedstocks										
(b) Agricultural crop residues for electricity or heat										
(3) Organic waste biomass										
(a) Organic fraction of industrial waste										
(b) Organic fraction of municipal waste										
(c) Waste sludges										
For forest biomass: Description how these meet the land-use, land- use change and forestry (LULUCF) criteria of Article 29(7) of Directive (EU) 2018/2001										

<i>Renewable energy use in buildings</i>								
<i>Renewable energy produced by cities</i>								
<i>Renewable energy communities</i>								
<i>Renewables self-consumers</i>								
<i>Energy recovered from the sludge acquired through the treatment of wastewater</i>								
<i>Other national objective and trajectory, including sectoral and long term</i>								
<i>Add further rows, as needed</i>								

2. Table 7 shall be completed for all applicable national trajectories or objectives set out in the INECP, subsequent national strategies, action plans or legally adopted policy documents. Each row of the table shall correspond to one distinct trajectory or objective.
3. The column “Trajectory or objective” shall contain a clear and concise title of the national trajectory or objective, such as renewable energy use in district heating, buildings, cities, energy communities, self-consumers, or other sectoral or thematic objectives. Where objectives are not explicitly titled in national documents, a short descriptive title shall be formulated.
4. The column “Description” shall provide a brief explanation of the scope and intent of the trajectory or objective, including the sectors or actors concerned, the policy rationale and its relevance for achieving national renewable energy targets. The description shall be factual and shall not duplicate quantitative information reported elsewhere in this Annex.
5. The column “Target” shall indicate whether the trajectory or objective is quantitative or qualitative. Where the objective is quantitative, the target value shall be specified. Where the objective is qualitative, this shall be clearly indicated.
6. The column “Target year” shall specify the year by which the objective is intended to be achieved, where such a year is defined in national planning documents. If no explicit target year exists, this shall be stated.
7. The column “Progress towards target” shall provide a concise qualitative assessment of the current state of implementation, reflecting the most recent information available for years X-3 and X-2. The assessment shall indicate whether progress is on track, limited, delayed or completed, and shall briefly refer to relevant measures or developments.

8. The columns “Progress indicator (if applicable)” shall be used to report indicators, where established at national level, that are used to monitor progress towards achieving the relevant trajectory or objective in the field of renewable energy. Where indicators exist, Member States shall report the name of the indicator, the unit of measurement and the latest available values for years X-3 and X-2, using the same indicators consistently across reporting cycles to allow year-to-year comparison. Indicators may include, inter alia, renewable energy shares, installed capacity, energy production or consumption, number of installations or cost-related metrics. Where multiple indicators are used, additional rows shall be added. Where no indicator has been defined, these fields may remain empty provided that progress is adequately described in the “Progress towards target” column. Provision of indicators is mandatory where the objective is quantitative or where indicators are defined in national monitoring frameworks..
9. Where an objective is not quantifiable or where no suitable indicator exists, the indicator-related columns may remain empty, provided that progress is adequately explained in the qualitative assessment.
10. The row “Other national objective and trajectory, including sectoral and long-term” shall be used to report additional objectives not explicitly listed in the template, including long-term orientations beyond 2030 or objectives linked to governance, participation, innovation or spatial planning.
11. Additional rows shall be added as necessary to ensure comprehensive coverage of all relevant national trajectories and objectives.
12. The Ministry responsible for energy shall act as Lead Reporter for Annex II, Table 7.

Table 8 – Assessment of Support for Electricity from Renewable Sources

1. Table 8 shall serve as the mandatory narrative framework for reporting the assessment of support schemes for electricity from renewable sources, where such an assessment is required under national legislation implementing Directive (EU) 2018/2001, as adapted and applied within the EnC legal framework.

<p>When applicable, provide information on the assessment of the support for electricity from renewable sources that the Republic of Serbia is to carry out pursuant to Article 6(4) of Directive (EU) 2018/2001, as adapted and adopted by Ministerial Council Decisions 2021/14/MC-EnC and 2022/02/MC-EnC (1)</p>	<p>M_{iap}</p>	
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2. Table 8 shall be completed where the Republic of Serbia applies support schemes or other policy instruments for electricity generation from RES and where an assessment of their effectiveness, proportionality or market impact is carried out at national level. Where no such assessment is required or available, this shall be explicitly stated.
3. The reported information shall provide a concise but comprehensive description of the assessment, including the objectives of the support, the technologies covered, the form of

support applied (such as feed-in tariffs, premiums, auctions, contracts for difference or other mechanisms), and the period covered by the assessment.

4. The assessment shall, where available, address the effectiveness and efficiency of the support schemes, including their contribution to renewable electricity deployment, cost-effectiveness, impact on electricity markets, and alignment with national renewable energy trajectories and targets set out in the INECP.
5. References to the relevant PAM shall be included, clearly indicating the legal basis, implementing authority and linkage to the corresponding PAM reported under the PAM framework.
6. The content of Table 8 shall be reported in narrative form, using the designated text field, and shall not duplicate quantitative data reported elsewhere in Annex II. The information provided shall be sufficiently clear to allow an external reader to understand the scope, findings and conclusions of the assessment.
7. The Ministry responsible for energy shall act as Lead Reporter for Annex II, Table 8.

GUIDELINES FOR COMPLETING REPORTING FORM III: DECARBONIZATION - ADAPTATION

Table 1: Adaptation goals in INECs

1. Table 1 shall serve as the mandatory framework for reporting information on the inclusion of climate adaptation goals in the INECP (NECP), in accordance with Article 4 of Regulation (EU) 2018/1999, as adapted and applied within the EnC legal framework. The table focuses on whether and how adaptation considerations are integrated into national energy and climate planning.

Adaptation goals in INECs	Specification	Response
Are adaptation goals in accordance with Article 4 included in the INECP?	M	
Will the next submission of the INECP include adaptation goals?	V	
If adaptation goals are included in the INECP or the planned submission of the INECP, please provide an overview of these goals.	V	
If available, please provide other documents containing adaptation goals relevant to meeting the objectives and targets of the Energy Union, the targets of the Contracting parties and the Contracting Parties and the Republic of Serbia long-term GHG emissions commitments consistent with the Paris Agreement.	V	

2. The first reporting element shall indicate whether adaptation goals are included in the currently applicable NECP. The reporter shall select “Yes” or “No”. Adaptation goals refer to objectives addressing resilience and adaptive capacity to climate change impacts, including climate risks relevant to energy systems, infrastructure, supply security and decarbonisation pathways.
3. The second reporting element shall indicate whether the next submission of the NECP will include adaptation goals. The reporter shall select “Yes” or “No”. This element is V and forward-looking. It shall reflect an official policy intention to include adaptation goals in the next NECP update, rather than preliminary considerations or non-binding discussions.
4. Where adaptation goals are included or planned, the reporter shall provide a concise overview of those goals. The reporter may copy the relevant text directly from the NECP into the response field. If the text exceeds the character limit of the reporting system, a concise summary of the adaptation goals shall be provided instead, together with precise references to their location in the NECP (e.g. chapter, section, page number or clause).
5. If available, the reporter may provide references to other national documents containing adaptation goals relevant to energy and climate policy. These may include national climate change adaptation strategies, sectoral adaptation plans or other legally or politically endorsed documents. For each document, the year of adoption and an accessible link shall be provided to ensure transparency and traceability.
6. Table 1 is qualitative in nature and does not require numerical indicators.

7. The Ministry responsible for climate policy shall act as Lead Reporter for Table 1, ensuring consistency with national adaptation strategies and coherence with other reporting obligations under the Governance Regulation.

Table 2 Information on adaptation which may affect delivery of Energy Union , EnC Contracting Parties and the Republic of Serbia targets, related to GHG emission reduction commitments under the Paris Agreement, including date of adoption and link to the document

1. Table 2 shall serve as the mandatory framework for reporting qualitative information on climate change adaptation aspects that may affect the delivery of Energy Union objectives and targets, as well as long-term GHG emission reduction commitments under the Paris Agreement, in accordance with Article 4 of Regulation (EU) 2018/1999, as adapted and applied within the EnC legal framework.

Information on adaptation which may affect delivery of Energy Union objectives and targets and the long-term Union GHG emission reduction commitments under the Paris Agreement	Dimension	Specification	Response
National circumstances			
1. Vulnerabilities, including adaptive capacities (identified in the INECP and/or in other documents identified in Table 1 – please cite references), that are relevant to the Energy Union dimension selected.	Decarbonisation: GHG emissions and removals	M	
	Decarbonisation: renewable energy	Miap	
	Energy efficiency	Miap	
	Energy security	Miap	
	Internal energy market	Miap	
	Research, innovation and competitiveness	Miap	
1.(a) Where relevant and available, please provide information on vulnerabilities, including adaptive capacities, referred to in field 1 above, disaggregated by vulnerable group.	Decarbonisation: GHG emissions and removals	V	
	Decarbonisation: renewable energy	V	
	Energy efficiency	V	
	Energy security	V	
	Internal energy market	V	
	Research, innovation and competitiveness	V	
2. Risk of potential future impacts (identified in the INECP and/or in other documents identified in Table 1– please cite references), that are relevant to the Energy Union dimension selected.	Decarbonisation: GHG emissions and removals	M	
	Decarbonisation: renewable energy	Miap	
	Energy efficiency	Miap	
	Energy security	Miap	
	Internal energy market	Miap	

	Research, innovation and competitiveness	Miap	
Strategies and plans			
3. Adaptation goals (identified in the INECP and/or in other documents identified in Table 1 – please cite references) that are relevant to the Energy Union dimension selected.	Decarbonisation: GHG emissions and removals	M	
	Decarbonisation: renewable energy	Miap	
	Energy efficiency	Miap	
	Energy security	Miap	
	Internal energy market	Miap	
	Research, innovation and competitiveness	Miap	
4. Challenges, gaps and barriers (identified in the INECP and/or in other documents identified in Table 1 – please cite references) that are relevant to the Energy Union dimension selected.	Decarbonisation: GHG emissions and removals	V	
	Decarbonisation: renewable energy	V	
	Energy efficiency	V	
	Energy security	V	
	Internal energy market	V	
	Research, innovation and competitiveness	V	
5. Foreseen actions, budget and timeline related to the adaptation goals identified in Field 3.	Decarbonisation: GHG emissions and removals	V	
	Decarbonisation: renewable energy	V	
	Energy efficiency	V	
	Energy security	V	
	Internal energy market	V	
	Research, innovation and competitiveness	V	
6. Overview of the content of sub-national strategies, policies, plans and efforts related to the adaptation goals identified in Field 3.	Decarbonisation: GHG emissions and removals	V	
	Decarbonisation: renewable energy	V	
	Energy efficiency	V	
	Energy security	V	
	Internal energy market	V	
	Research, innovation and competitiveness	V	
Monitoring and evaluation			
7. Progress towards reducing climate impacts, vulnerabilities and risks (identified in the INECP and/or in other documents identified in Table 1 – please cite references), relevant to the Energy Union dimension selected.	Decarbonisation: GHG emissions and removals	V	
	Decarbonisation: renewable energy	V	
	Energy efficiency	V	
	Energy security	V	

	Internal energy market	V	
	Research, innovation and competitiveness	V	
7(a). Where relevant and available, please provide information on progress towards reducing climate impacts, vulnerabilities and risks, referred to in field 7 above, disaggregated by vulnerable group.	Decarbonisation: GHG emissions and removals	V	
	Decarbonisation: renewable energy	V	
	Energy efficiency	V	
	Energy security	V	
	Internal energy market	V	
	Research, innovation and competitiveness	V	
8. Progress towards increasing adaptive capacity (identified in the INECP and/or in other documents identified in Table 1 – please cite references), relevant to the Energy Union dimension selected.	Decarbonisation: GHG emissions and removals	V	
	Decarbonisation: renewable energy	V	
	Energy efficiency	V	
	Energy security	V	
	Internal energy market	V	
	Research, innovation and competitiveness	V	
9. Progress of implementation towards meeting the adaptation goals identified in Field 3.	Decarbonisation: GHG emissions and removals	M	
	Decarbonisation: renewable energy	Miap	
	Energy efficiency	Miap	
	Energy security	Miap	
	Internal energy market	Miap	
	Research, innovation and competitiveness	Miap	
10. Progress towards addressing barriers (identified in the INECP and/or in other documents identified in Table 1 – please cite references) that are relevant to the Energy Union dimension selected.	Decarbonisation: GHG emissions and removals	V	
	Decarbonisation: renewable energy	V	
	Energy efficiency	V	
	Energy security	V	
	Internal energy market	V	
	Research, innovation and competitiveness	V	

2. The table is structured around three thematic blocks, national circumstances, strategies and plans, and monitoring and evaluation and requires reporting against the five Energy Union dimensions: decarbonisation (GHG emissions and removals), renewable energy, energy efficiency, energy security, internal energy market, and research, innovation and competitiveness.

For each field, the Reporter shall provide concise, factual descriptions relevant to the selected dimension(s).

3. Fields 1 and 2 (national circumstances) shall describe observed vulnerabilities, adaptive capacities, and risks of future climate impacts that are relevant for the delivery of energy and climate objectives. Where applicable, information shall be based on the INECP and/or other national adaptation or risk assessment documents, with clear references provided. Where data allow, reporting may be disaggregated by vulnerable groups.

4. Field 3 (adaptation goals) shall present the adaptation goals identified in the INECP. These goals may be copied direct from the NECP. Where character limits apply, a concise summary may be provided together with precise references to the relevant NECP sections (e.g. chapter, article or page number). If adaptation goals are planned to be introduced only in a future NECP update, an indicative description of their scope and planned placement shall be reported.
5. Fields 4 and 5 (challenges, gaps, barriers, and foreseen actions) shall describe the main obstacles to achieving the identified adaptation goals and, where available, the planned or implemented actions, timelines and indicative budgets addressing these challenges. Reporting under these fields is V but encouraged where such information is available and relevant to the selected Energy Union dimensions.
6. Field 6 (strategies and plans) shall provide an overview of relevant regional or local adaptation strategies, policies or actions that support the national adaptation goals, where such instruments exist. The description should focus on coherence with national energy and climate objectives and avoid duplication with detailed sectoral reporting elsewhere.
7. Fields 7 to 10 (monitoring and evaluation) shall describe progress made in reducing climate impacts, vulnerabilities and risks, increasing adaptive capacity, implementing adaptation goals, and addressing identified barriers. Reporting shall focus on observed developments since the adoption of the NECP, supported by references to monitoring systems, evaluations or progress reports, where available.
8. Table 2 is qualitative in nature and does not require numerical indicators. It complements mitigation and energy system reporting by providing contextual information on how climate impacts and adaptation responses may influence the feasibility, timing and effectiveness of energy transition policies.
9. The Ministry responsible for climate policy shall act as Lead Reporter for Table 2, ensuring consistency with the NECP, national adaptation planning documents and international reporting obligations under the Paris Agreement.

GUIDELINES FOR COMPLETING REPORTING FORM IV: ENERGY EFFICIENCY

Table 1 – National Contribution and Indicative Trajectory for Primary and FEC

1. Table 1 shall serve as the mandatory framework for reporting the national contribution and indicative trajectory for PEC (PEC) and FEC (FEC), in accordance with Commission Implementing Regulation (EU) 2022/2299, as adapted and applied within the EnC legal framework. Table 1 shall provide a consolidated overview of the national 2030 energy efficiency contribution, its translation into absolute energy consumption levels, and progress towards the indicative trajectory for the period 2025–2030.

Reporting element	Specification	Unit	Indicator	
Definition of the 2030 savings contribution	M	n/a		
Description of the 2030 contribution and indicative trajectory from 2025-2030	M	n/a		
Value of the savings contribution 2030	M			
Translation into absolute level of PEC	M	ktoe		
Translation into absolute level of FEC	M	ktoe		
			X-3	X-2
Progress towards indicative trajectory 2025-2030 in PEC	M	ktoe		
Progress towards indicative trajectory 2025-2030 in FEC	M	ktoe		
Baseline GDP level, if the contribution is set as an intensity target	Miap	Million-euro, chain-linked volumes		
General comments on the national contribution and indicative trajectory for primary and FEC	V			

2. The column “Reporting element” shall not be modified, as it is predefined in the reporting template and determines the internal logic of calculations and consistency checks applied by the reporting system.
3. The column “Specification” shall indicate whether the reporting element is M or Miap. All mandatory elements shall be completed or validated.
4. For the reporting element “Definition of the 2030 savings contribution”, the reporting party must select exactly one option from the predefined drop-down menu, choosing between:
- PEC (Primary Energy Consumption);
 - FEC (Final Energy Consumption);
 - primary energy savings;

Specification	Mi av	Mi av	Mi av	Mi av	Mi av	Mi av	Mi av	Mi av	Mi av	Mi av	Mi av	Mi av	Mi av	Mi av	Mi av	Mi av	Mi av	Mi av	Mi av	Mi av	Mi av
Residential buildings																					
Of which worst performing buildings																					
Non-Residential buildings																					
Of which worst performing buildings																					
Public buildings																					
Of which worst performing buildings																					

2. Table 2 shall provide a structured overview of the size, energy performance and emissions profile of the national building stock, covering residential buildings, non-residential buildings and public buildings, as well as the subset of worst-performing buildings, for the baseline year 2020 and for reporting years X-3 and X-2.
3. The column “Specification” shall indicate that all reporting elements are Miav. Where data for a given indicator or year are N/A at national level, the corresponding cell may remain empty without further justification.
4. The reporting elements shall be completed using the following indicators, where available:
 - number of buildings;
 - total floor area (m²);
 - primary energy consumption in buildings (TJ);
 - final energy consumption in buildings (TJ);
 - direct GHG emissions from buildings (kt CO₂-eq);
 - total GHG emissions from buildings (kt CO₂-eq);
 - other nationally relevant indicators, where applicable.
5. Data reported under the columns for 2020, X-3 and X-2 shall be based on the most recent national data sources, including building registries, energy performance certificates, national energy statistics and GHG inventories, and shall be consistent across indicators to the extent possible.
6. The “Other” column may be used to report additional indicators relevant to the national renovation strategy, such as breakdowns by energy performance class, construction period,

	Total								
Public buildings – worst performing	Light								
	Medium								
	Deep								
	Total								

2. Table 3 shall be completed for all building categories defined in the reporting template, including residential, non-residential and public buildings, and for each category separately for worst-performing buildings, in order to monitor compliance with the long-term renovation strategy and related policy objectives.
3. Renovation activity shall be reported by renovation depth, distinguishing between *light*, *medium* and *deep* renovations, in accordance with national legislation. A “total” row shall be provided for each building category and subcategory, aggregating all renovation depths.
4. The columns “Number of buildings renovated” and “Total floor area renovated (m²)” for years X-3 and X-2 shall be populated using the most recent and reliable administrative, statistical or EPC-based data available at national level. Where direct measurement is N/A, justified estimates may be used, provided that the same methodology is applied consistently across reporting years.
5. The renovation rate (%) shall be calculated as the ratio between the total renovated floor area in a given year and the total floor area of the relevant building stock. Renovation rates shall be reported for years X-3 and X-2 and shall reflect achieved, not planned, renovation activity.
6. Renovation depths (light, medium and deep), for the purposes of this Rulebook, represent the average ratios between primary energy saved and total PEC before renovation for the respective part of the building stock, expressed as percentages. Where reported, the same renovation depth assumptions and weighting factors shall be applied consistently across years and building categories. Renovation depths can be defined as “light” (3 % ≤ x ≤ 30 % savings), “medium” (30 % < x ≤ 60 % savings) and “deep” (renovation that transforms a building or building unit into a nearly zero-energy building). The total energy renovation rate comprises the sum of the rates of all applied types of refurbishment.
7. The deep renovation equivalent rate shall be reported on a V basis and shall be calculated using weighted renovation depths, translating light and medium renovations into deep-renovation equivalents, in line with the formula provided below. Where reported, the same weighting factors shall be applied consistently across years and building categories.

Equivalent deep renovation rate

$$\begin{aligned}
 &= [(light\ renovation\ depth) * (light\ renovation\ rate) \\
 &+ (medium\ renovation\ depth) * (medium\ renovation\ rate) \\
 &+ (deep\ renovation\ depth) \\
 &* (deep\ renovation\ rate)] / (deep\ renovation\ depth) - all\ factors\ in\ \%
 \end{aligned}$$

8. Table 3 shall reflect observed progress, not projections. Planned or expected renovation activity shall not be reported in this table and shall instead be addressed in the narrative sections of the long-term renovation strategy.
9. The Ministry shall act as the lead reporting entity for Table 3, in cooperation with the ministry responsible for construction, ensuring alignment with the national long-term renovation strategy, energy performance certificate (EPC) registries, building stock models, and statistical reporting to Eurostat.
10. Any methodological changes, data gaps or significant revisions affecting comparability between years X-3 and X-2 shall be explained in the relevant narrative sections of Annex IV and shall not be corrected through retroactive adjustment of previously reported values unless supported by revised underlying data.

Table 4 – Milestones and progress indicators of the long-term strategy for the renovation of the national stock of residential and non-residential buildings – other indicators

1. Table 4 shall serve as the mandatory framework for reporting additional milestones and progress indicators supporting the implementation of the long-term strategy for the renovation of the national stock of residential and non-residential buildings, in accordance with Directive 2010/31/EU (EPBD), as adapted and applied within the EnC legal framework.

Milestones and progress indicators of the long-term strategy for the renovation of the national stock of residential and non-residential buildings	Description	Target	Target year	Progress towards target/objective	Progress Indicator (if applicable)			
					Name of indicator to monitor progress	Unit	X-3	X-2
Miap	Miap	Miap	Miap	Miap	Miap	Miap	Miap	Miap
<i>Milestone/progress indicator 1</i>								
<i>Milestone/progress indicator 2</i>								
<i>Add further rows, as needed</i>								

2. Table 4 shall complement Tables 1 to 3 of Annex IV by capturing milestones, targets and indicators that are not fully reflected through building stock characteristics or renovation rates, including policy, regulatory, financial, institutional, market or capacity-building developments relevant to the long-term renovation strategy.
3. Each row of Table 4 shall correspond to one distinct milestone or progress indicator defined at national level. Additional rows can be added, where necessary, to reflect the full scope of national objectives, including sectoral or long-term milestones.
4. The column “Description” shall provide a concise explanation of the milestone or indicator, clearly linking it to the objectives of the long-term renovation strategy and specifying the policy area or intervention concerned.
5. The column “Target” may contain either quantitative or qualitative information, depending on the nature of the milestone or indicator. Where quantitative targets are used, they shall be expressed clearly and consistently with national policy documents.

6. The column “Target year” shall specify the year by which the milestone or target is intended to be achieved, where applicable. If no specific target year is defined, the field may be left empty with appropriate justification.
7. The column “Progress towards target” shall describe the current implementation status, based on the latest available information, indicating achieved progress, ongoing implementation or delays. This assessment shall reflect factual progress and shall be updated in each reporting cycle.
8. Where indicators are used to monitor progress, the column “Name of indicator to monitor progress” shall specify the indicator applied, and the same indicator shall be used consistently across reporting years to allow tracking over time.
9. The column “Unit” shall indicate the unit of measurement where the indicator is quantitative, while qualitative indicators may be reported without a unit.
10. Values for years X-3 and X-2 shall be reported using the most recent available data, expressed as numerical values where indicators are quantitative. Where indicators are qualitative, progress may be described textually.
11. All fields in Table 4 are Miap. Where a milestone or indicator is not relevant at national level, this shall be clearly justified, either by leaving the row empty.
12. Table 4 shall reflect observed progress and implementation status, not projections.
13. The Ministry shall act as the lead reporting entity for Table 4, in cooperation with the ministry responsible for construction, ensuring alignment with the national long-term renovation strategy, building sector policies, and related reporting within the INECP.
14. Any significant methodological changes, revisions to milestones or indicators, or limitations affecting comparability between reporting years shall be transparently explained in the accompanying narrative sections of Annex IV and shall not be addressed through retroactive modification of previously reported values unless supported by revised underlying data.

Table 5 – Contribution of the long-term renovation strategy for residential and non-residential buildings to the Contracting Party’s energy efficiency targets

1. Table 5 shall serve as the mandatory framework for reporting how the implementation of the long-term renovation strategy for residential and non-residential buildings contributes to the achievement of the Republic of Serbia energy efficiency targets, in accordance with Directive 2012/27/EU, as adapted and applied within the EnC legal framework.

	Specification	Description
Please describe how progress towards the milestones in the long-term renovation strategy contributed to achieving the Contracting Party’s energy efficiency targets in accordance with Directive 2012/27/EU	M	

2. Table 5 shall be completed as a narrative assessment, linking the milestones, progress indicators and quantitative results reported in Tables 1 to 4 of Annex IV with their contribution to Contracting Party-level energy efficiency objectives, in particular reductions in primary and FEC.
3. The reporter shall describe how observed progress in building renovation, improvements in energy performance, and implementation of supporting measures have contributed to energy savings, including the extent to which these developments support national and Contracting Party trajectories for energy efficiency.
4. Reported shall describe how the evolution of energy consumption in buildings over time supports progress towards the national energy efficiency target, including:
 - the share of total national PEC and FEC attributable to buildings;
 - the absolute values of PEC and FEC for the building sector, where available;
 - observed trends linked to renovation activity and improvements in energy performance.
5. The description shall focus on achieved and ongoing impacts, rather than planned or speculative effects, and shall highlight the most relevant drivers, such as renovation rates, depth of renovation, coverage of worst-performing buildings, and improvements in building energy performance.
6. Where available, the assessment may refer qualitatively or quantitatively to estimated energy savings, drawing on data reported elsewhere in Annex IV, national energy efficiency reporting, or evaluations of renovation programmes, without duplicating numerical information already provided.
7. The narrative shall ensure coherence with national reporting under energy efficiency obligations, including consistency with reported primary and FEC trends and with the national contribution and indicative trajectory under energy efficiency reporting.
8. The Ministry shall act as Lead Reporter for Table 5, coordinating with other competent authorities to ensure that the description accurately reflects the contribution of building renovation policies to Union energy efficiency targets.
9. The field in Table 5 is mandatory and shall be completed for each reporting cycle. Any limitations, uncertainties or data gaps affecting the assessment shall be transparently explained within the description.

Table 6 – Update of other national objectives on energy efficiency as reported in the INECP

1. Table 6 shall serve as the mandatory framework for reporting updates on other national energy efficiency objectives set out in the INECP, in accordance with the governance framework for INECP, as adapted and applied within the EnC legal framework.

Name of national target	Description	Progress towards target	Expected impacts of the set objective
Miap	Miap	Miap	Miap
<i>National target/objective 1</i>			
<i>National target/objective 2</i>			

<i>Add further rows, as needed</i>			
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2. In accordance with the INECP structure, the reporting entity may, where applicable, report other national objectives, including long-term targets or strategies, sectoral targets, and national objectives in areas such as energy efficiency in the transport sector and in heating and cooling. Where such objectives are included in the INECP, updates on their status, implementation, and progress shall be reported through Table 6.
3. Each row of the table shall correspond to one national target. Where several objectives are closely linked in scope or implementation, they may be grouped, provided that the grouping is clearly explained and does not obscure the assessment of progress.
4. The column “Name of national target” shall contain the official title or a clear designation of the objective as defined in the INECP or related national strategic documents.
5. The column “Description” shall provide a concise explanation of the objective, including its policy context, sectoral coverage, time horizon and relationship to broader national energy efficiency goals. Where the objective represents an update or revision of a previously reported objective, this shall be explicitly indicated.
6. The column “Progress towards target” shall describe the current status of implementation and progress achieved since the adoption or last update of the INECP. Progress may be reported in qualitative or quantitative terms, depending on the nature of the target, and shall reflect achieved results rather than planned actions.
7. The column “Expected impacts of the set objective” shall summarise the anticipated contribution of the objective to improvements in energy efficiency, including potential impacts on PEC, FEC, energy intensity or sectoral performance. Where quantification is N/A, a qualitative assessment shall be provided.
8. All fields in Table 6 are Miap. Where an objective reported in the INECP is no longer applicable, has been replaced or significantly revised, this shall be clearly explained in the description and progress columns.
9. The Ministry shall act as Lead Reporter for Table 6, ensuring consistency with the INECP.
10. Information reported in Table 6 shall be coherent with the national contribution, indicative trajectories and sectoral reporting elsewhere in Annex IV, and shall not duplicate information already reported unless required to explain updates or changes to previously defined objectives.

GUIDELINES FOR COMPLETING REPORTING FORM V: ENERGY SECURITY

Table 1 – Progress towards national objectives relating to energy security

1. Table 1 shall report progress towards national objectives, targets and contributions in the energy security dimension, as referred to in Article 4, point (c) and Article 22, points (a) to (d) of Regulation (EU) 2018/1999, for years X-3 and X-2 of the reporting cycle.

Name of national target	Description	Relevance to Article 22	Target year	Status	Policy which drove setting the objective (where relevant)		Entity responsible for achieving the objective	Energy sources and fuels covered
					Union policy	National policy (Legal reference)		
M	M	Miap	Miap	M	Miap	Miap	M	M
<i>National target 1</i>								
<i>National target 2</i>								
<i>National target 3</i>								
<i>Add further rows, as needed</i>								

2. Qualitative information for Table 1 shall be reported in accordance with the definitions set out in the table headings of the electronic template, ensuring consistency with the national targets and contributions in the energy security dimension, as referred to in Article 4, point (c) and Article 22, points (a) to (d) of Regulation (EU) 2018/1999.
3. Pre-filled fields, as indicated by the corresponding colour-coding in the electronic template (yellow), shall not be modified within the progress reporting exercise. Automatically calculated fields shall not be manually modified.
4. The following information shall be reported by the responsible authority in the non-pre-filled fields (green) of Table 1:
- 1) **Name of national target** – the official name used in the INECP or in the relevant legally adopted national document;
 - 2) **Description** – shall provide a concise description of the objective, including:
 - 3) the problem addressed;
 - 4) the aim of the objective and expected benefits;
 - 5) actions taken/foreseen;
 - 6) implementation timeline and responsible entity;
 - 7) **Relevance to Article 22** – selection of the applicable objective category (diversification; import dependency reduction; ability to cope with constrained/interrupted supply; flexibility of national energy system; other);

- 8) **Target year** – where applicable;
 - 9) **Status** – selection from planned; adopted; implemented; expired;
 - 10) **Union policy** – selection from the list in the electronic template or “other” with specification;
 - 11) **National policy (Legal reference)** – national legal/strategic reference establishing the objective;
 - 12) **Entity responsible for achieving the objective** – competent institution/authority;
 - 13) **Energy sources and fuels covered** – selection of applicable fuel categories (whole system; electricity; gas; petroleum products; nuclear; other fuels).
5. For the purposes of completing Table 1, the reporting authority shall apply the following methodological clarifications:
- **Master list function:** Table 1 shall serve as the master overview of national energy security objectives; the same objective name shall be used consistently across Tables 1–3.
 - **Description field content:** the description shall answer the key questions indicated in the guideline (problem, aim, actions, implementation).
 - **Dropdown fields:** relevance category, status and fuel coverage shall be completed using the dropdown options provided in the template; “other” shall be used only where necessary, with specification.
 - **Consistency with NECP:** objectives, status and policies reported shall be consistent with the INECP and officially adopted national documents.
 - **Traceability:** legal references and responsible entities shall allow traceability and verification of objectives.
6. Data description:
- Table 1 shall provide a structured overview of national objectives, targets and contributions in the energy security dimension, including policy basis, scope (fuels), implementation maturity and institutional responsibility.
 - The relevance category under Article 22 shall position each objective within the energy security policy framework.
 - The status field shall support interpretation of progress by distinguishing planned, adopted, implemented and expired objectives.
7. The Ministry shall act as Lead Reporter for Table 1, while the AERS, statistical authority and other competent bodies shall provide all necessary inputs, as applicable.

Table 2 - Progress towards implementation of quantifiable national targets

1. Table 2 shall report progress towards national objectives relating to security of supply and the resilience of the energy system, including measures to prevent, prepare for and respond to supply disruptions, for years X-3 and X-2 of the reporting cycle.

Name of national target	Indicator(s)	Unit	Category	Year			Target value/Year	Methodological notes
				X-3	X -2	X-1		
				Miap	Miap	Miap	Miap	Miap
Overall objectives and targets								

Imports from third countries = all countries that are not Contracting Parties of the EnC and EU Member States.

2. Quantitative data for Table 2 shall be reported in accordance with the definitions set out in the table headings of the electronic template, ensuring consistency with energy balance statistics and other official energy security sources.
3. Quantitative data for Table 2 for years **X-3 and X-2** shall be automatically pre-filled in the electronic reporting system on the basis of **Eurostat energy balances**, and shall not be modified.
4. Pre-filled fields, as indicated by the corresponding colour-coding in the electronic template (yellow), shall not be modified within the progress reporting exercise. Automatically calculated fields shall not be manually modified.
5. The following information shall be reported by the responsible authority in the non-pre-filled fields (green) of Table 2:
 - 1) **Name of national target** – objective linked to Table 1;
 - 2) **Indicator(s), category and unit** – as predefined in the template;
 - 3) **Value for year X-3** – pre-filled from Eurostat energy balances;
 - 4) **Value for year X-2** – pre-filled from Eurostat energy balances;
 - 5) **Value for year X-1** – to be reported where available/required;
 - 6) **Target value/year** – where quantified national targets exist for the given indicator;
 - 7) **Methodological notes** – explanation of the methodology used (especially for X-1 and national targets) and reference to the assessment year, where applicable.
6. For the purposes of completing Table 2, the reporting authority shall apply the following methodological clarifications:
 - **Eurostat pre-fill rule:** X-3 and X-2 values are pre-filled and shall not be modified; any correction must be made via the primary statistical reporting channels to Eurostat.
 - **Imports/exports coverage:** imports and exports shall cover total imports and exports across all fuels included in the energy balances.
 - **Third countries dependence:** indicators on dependence from third countries shall include only imports from non-EU countries.
 - **Resilience indicators:** for LOLE/EENS and N-1, methodological notes shall indicate the assessment source, year and key assumptions.
 - **Consistency with objectives:** Table 2 indicators shall be linked to the relevant objective(s) as defined in Table 1.
7. Data description:
 - Table 2 shall provide quantitative evidence of progress in energy security using predefined indicators structured by categories (energy balance indicators and resilience indicators).
 - Energy balance-based indicators (e.g. primary production, imports, exports, dependence) reflect official Eurostat energy balances for X-3 and X-2.
 - Resilience indicators (e.g. LOLE/EENS; N-1) reflect adequacy and gas security of supply assessments, and shall be transparently referenced in methodological notes.
8. The Ministry shall act as Lead Reporter for Table 2, while the national statistical authority, TSO and other competent bodies shall provide all necessary energy balance and resilience assessment inputs.

Table 3 – Progress towards implementation of non-quantifiable national targets

1. Qualitative information for Table 3 shall be reported in accordance with the definitions set out in the table headings of the electronic template, ensuring consistency with national monitoring arrangements and underpinning technical reports.

Name of national target/objective	Indicator(s)/Milestone(s)	Target year	Description of indicator/milestone	Progress towards target/objective	Details concerning the monitoring strategy	Reference to assessments and underpinning technical reports
M	M	Mi _{ap}	M	M	V	V
<i>National target/objective 1</i>						
<i>National target/objective 2</i>						
<i>National target/objective 3</i>						
<i>Add further rows, as needed</i>						

2. Pre-filled fields, as indicated by the corresponding colour-coding in the electronic template (yellow), shall not be modified within the progress reporting exercise. Automatically calculated fields shall not be manually modified.
3. The following information shall be reported by the responsible authority in the non-pre-filled fields (green) of Table 3:
 - 1) **Name of national target** – target linked to Table 1;
 - 2) **Indicator(s)/Milestone(s)** – indicators or milestones used to present progress;
 - 3) **Target year** – where applicable;
 - 4) **Description of indicator/milestone and justification** – explanation of what is measured and why it is appropriate;
 - 5) **Progress towards target/objective** – qualitative assessment (on track, achieved, delayed, missed), including supporting explanation;
 - 6) **Details concerning monitoring strategy** – description of how the indicator is monitored (methodology, expert review, monitoring framework);
 - 7) **Reference to assessments and underpinning technical reports** – evidence base for the reported progress.
4. For the purposes of completing Table 3, the reporting authority shall apply the following methodological clarifications:
 - Table 3 shall be used for objectives which cannot be monitored through quantifiable indicators in Table 2.
 - Indicators/milestones shall be clearly defined, and the justification shall demonstrate their relevance for monitoring progress.
 - Monitoring strategy shall specify the monitoring approach (methodology, expert review, panel, institutional process).
 - References shall enable traceability to technical reports and assessments supporting the reported progress.
5. Data description:

- Table 3 shall provide qualitative evidence of progress for energy security objectives through clearly defined indicators and milestones.
 - The monitoring strategy and technical references shall ensure transparency, traceability and verifiability of the qualitative progress assessment.
6. The Ministry shall act as Lead Reporter for Table 3, while competent bodies responsible for monitoring and technical assessments shall provide supporting inputs.

GUIDELINES FOR COMPLETING REPORTING FORM VI: INTERNAL ENERGY MARKET

Table 1 - Progress towards national objectives relating to electricity interconnectivity

1. Table 1 shall report progress towards national objectives relating to the internal energy market, including market integration and functioning, by reporting values for years X-3 and X-2 of the reporting cycle, where applicable, as well as the target value in 2030.

Name of national target/objective	Unit	Year		Target value in 2030
		X-3	X-2	
		M	M	Miap
Nominal transmission capacity to installed generation capacity	%			
Nominal transmission capacity to peak load	%			
Nominal transmission capacity to installed renewable generation capacity	%			
Average or absolute hourly price differentials for day-ahead markets (each border between Contracting party of the EnC and EU member state)	EUR/MWh			
<i>Border 1</i>	EUR/MWh			
<i>Border 2</i>	EUR/MWh			
<i>Add further rows, as needed</i>	EUR/MWh			

2. Quantitative data for Table 1 shall be reported in accordance with the definitions set out in the table headings of the electronic template, ensuring consistency with official national system and market data sources.
3. Pre-filled fields, as indicated by the corresponding colour-coding in the electronic template (yellow), shall not be modified within the progress reporting exercise. Automatically calculated fields shall not be manually modified.
4. The following information shall be reported by the responsible authority in the non-pre-filled fields (green) of Table 1:
- 1) **Name of national target** – the official name used in the INECP or in the relevant legally adopted national document;
 - 2) **Unit** – as predefined in the reporting template for each field/indicator;
 - 3) **Value for year X-3** – where available and applicable;
 - 4) **Value for year X-2** – mandatory reporting year for quantitative values;
 - 5) **Target value in 2030** – where applicable, consistent with the national NECP target or other official national target;
 - 6) **Source(s)** – official data source(s) used for each reported value;
 - 7) **Comments** – concise clarifications of data coverage, methodology, assumptions and estimation approaches, where relevant.

5. For the purposes of completing Table 1, the reporting authority shall apply the following methodological clarifications:

- **Electricity interconnectivity fields:** values shall be reported for **year X-2** and may be reported for **year X-3** where available; the 2030 target value shall be completed where applicable.
- **Border reporting field:** reporting shall be completed using **one separate record per intra-EU border**; aggregation of several borders in a single entry shall be avoided.
- **Electricity price differentials:** values shall be reported in accordance with the methodology of the electronic template; where relevant, values may be derived from the latest available **ACER annual Market Monitoring Report**.
- **Dynamic reporting years:** dynamic references to years (X-3, X-2, X-1) in the reporting template are displayed as actual years in the e-platform and shall be completed accordingly.
- The **Source** field shall clearly identify whether the data originate from the **transmission system operator (TSO), market operator, AERS** monitoring reports, official statistics or EU-level publications.
- The **Comments** field shall be used only for concise methodological explanations and shall not be used to introduce new objectives or unrelated information.
- **Consistency across indicators:** reported values shall be internally consistent across all fields of Table 1 and shall not contradict values reported in other internal market tables or national official publications for the same reporting years.
- **Data coverage and averaging:** where annual averages are required (e.g. price differential indicators), the reported values shall reflect the full reporting year coverage and shall not be based on partial-year periods, unless explicitly justified in the comments field.
- **Currency and unit consistency:** values shall be reported strictly using the **units pre-defined in the template**; where national sources use different units, the conversion shall be applied consistently and briefly explained in the comments field.
- **Treatment of missing values:** where data for year X-3 are N/A, the field shall be left blank or reported as "N/A" in accordance with the electronic template rules, and the reason for missing data shall be briefly indicated in the comments field.

6. Data description:

- **Electricity interconnectivity indicators** in Table 1 shall describe the level of cross-border physical integration of the national electricity system with neighbouring systems and shall be based on the officially reported interconnection capacity and system parameters for the relevant reporting year.
- **Border-level reporting entries** (per interconnector/border) shall provide information on the specific cross-border interface(s) relevant for the internal electricity market, enabling an assessment of connectivity and regional market integration at interconnector level.
- **Electricity price differential indicators** shall describe the extent of market price convergence/divergence between the national market and neighbouring markets and shall reflect annual average differences in line with the reporting template definitions.
- The **Source** and **Comments** fields shall provide the factual basis for the reported values by identifying the official dataset and adding concise clarifications regarding data coverage, interpretation and any relevant national context.

7. The Ministry shall act as Lead Reporter for Table 1, while AERS, market operator and transmission system operator shall provide all necessary market and system inputs, as applicable.

Table 2 - Information on transmission Projects of Energy Community Interest (PECI) or Project of Mutual Interest (PMI)

1. Table 2 shall report any important developments on Projects of Energy Community Interest (PECI) compared to the last PCI Monitoring Report that might have an impact on the objectives and targets set in the INECP.

Please report any important developments on PEGI projects compared to the last PEGI Monitoring Report that might have an impact on the objectives and targets set in the national energy and climate plan.	M	
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2. **Qualitative information for Table 2** shall be reported in accordance with the definitions set out in the table headings of the electronic template, ensuring consistency with the latest available PEGI Monitoring Report and official national updates.
3. **Pre-filled fields**, as indicated by the corresponding colour-coding in the electronic template (yellow), shall not be modified within the progress reporting exercise. Automatically calculated fields shall not be manually modified.
4. The following information shall be reported by the responsible authority in the **non-pre-filled fields (green)** of Table 2:
 - **PECI / Project reference** – identification of the PEGI concerned, consistent with the latest PEGI Monitoring Report;
 - **Description of the development(s)** – concise description of the main development(s) compared to the last PCI Monitoring Report (e.g. permitting, procurement, implementation status, commissioning changes);
 - **Relevance for targets** – short explanation of how the development may affect the targets set in the INECP;
 - **Source(s)** – official reference(s) supporting the update (PEGI Monitoring Report, official publications, TSO/project promoter information);
 - **Comments** – concise clarifications regarding context, uncertainty, assumptions or explanatory notes, where relevant.
5. For the purposes of completing Table 2, the reporting authority shall apply the following methodological clarifications:
 - **Baseline reference:** developments shall be reported **in comparison with the last PEGI Monitoring Report**; entries shall not repeat unchanged information from the report
 - **Project-by-project approach:** where more than one PCI is relevant, information shall be reported **separately per PEGI/project**, avoiding aggregation of multiple projects into a single entry.
 - **Type of developments:** developments may include, inter alia, milestones achieved, delays, rescheduling, changes in scope, changes in financing structure, or implementation barriers.
 - **Source field:** sources shall be **specific and verifiable**, and shall refer to the exact report/document/public source used.
 - e) **Comments field:** comments shall be used only for concise clarifications and shall not be used to introduce new objectives or unrelated information.
 - **Consistency:** developments reported in Table 2 shall be consistent with infrastructure information reported in Table 3 and with nationally adopted policy objectives.

t 2													
Add further rows, if needed													

2. Quantitative and qualitative data for Table 3 shall be reported in accordance with the definitions set out in the table headings of the electronic template, ensuring consistency with official infrastructure planning documents and system operator information.
3. Pre-filled fields, as indicated by the corresponding colour-coding in the electronic template (yellow), shall not be modified within the progress reporting exercise. Automatically calculated fields shall not be manually modified.
4. The following information shall be reported by the responsible authority in the **non-pre-filled fields (green)** of Table 3:
 - **Project name** – official name of the infrastructure project;
 - **TYNDP ID** – identifier used in the relevant ENTSO(-E/-G) planning document(s), where applicable;
 - **Energy carrier** – electricity / natural gas / hydrogen / other relevant gases or liquids, as applicable;
 - **Project type** – technical categorisation of the project (e.g. interconnection, internal transmission reinforcement, storage-related infrastructure), in accordance with the template;
 - **Project description** – concise technical description of the project scope and main characteristics;
 - **Planned year of commissioning** – expected year when the project becomes operational;
 - **Transmission capacity** – reported:
 - a) in **MW** for electricity projects; and
 - b) in **GWh/day** for natural gas, hydrogen and other gases/liquids projects;
 - **Contribution to achieving thresholds** – description of how the project contributes to the planned thresholds referred to in the template;
 - **Contribution to Energy Union dimensions** – description of how the project contributes to the relevant Energy Union dimensions;
 - **Project status** – current status of the project (e.g. planned/permitting/procurement/construction/commissioned), as applicable;
 - **Description of progress** – concise narrative of progress achieved since the previous cycle;
 - **Implementation delay (years)** – where applicable;
 - **Rescheduling (years)** – where applicable;
 - **Reason for delays or rescheduling** – where applicable, including concise justification;
 - **Source(s)** – official references used (TSO/DSO infrastructure plans, permitting documents, official project promoter information, regulatory decisions);
 - **Comments** – concise clarifications of assumptions, status interpretation, and data coverage, where relevant.
5. For the purposes of completing Table 3, the reporting authority shall apply the following methodological clarifications:

- **Project-by-project reporting:** reporting shall be completed using **one separate record per infrastructure project**; aggregation of multiple projects in a single entry shall be avoided.
- **Consistency of identifiers:** where a **TYNDP ID** exists, it shall be reported consistently with ENTSO planning documents; where no ID exists, the field may be left blank and clarified in comments.
- **Commissioning year:** the planned year of commissioning shall reflect the latest official planning; where delays occur, updated timelines shall be reflected through the delay/rescheduling fields and explained.
- **Capacity reporting:** transmission capacity shall be reported strictly in the units specified in the template (**MW** or **GWh/day**). Conversions from other units shall be applied consistently and briefly explained in comments.
- **Delay vs rescheduling:** where both delay and rescheduling are reported, entries shall be coherent and the reason(s) shall clearly distinguish between administrative, technical, financial or other causes.
- **Source field:** sources shall be **verifiable and specific**, referring to the exact official document and, where possible, the relevant section/page.
- **Consistency:** information reported in Table 3 shall be consistent with PCI developments reported in Table 2 and with national infrastructure priorities supporting internal market objectives.

6. Data description:

- Table 3 shall capture the national pipeline of relevant infrastructure projects (beyond PCIs), enabling assessment of how infrastructure development contributes to internal market integration and system performance.
- The reported project characteristics (energy carrier, type, capacity and commissioning year) shall provide a factual basis for assessing the adequacy of planned infrastructure development and potential bottlenecks.
- Delay and rescheduling information shall provide transparency on implementation risks and barriers affecting achievement of national objectives.
- Source and Comments fields shall allow traceability of reported data and clarification of national context and project-specific circumstances.
- PEI and PMI that do not relate to transmission may be reported if they indirectly contribute to the strengthening of cross-border interconnection, as specified in the table.

7. The Ministry shall act as Lead Reporter for Table 3, while the transmission system operator and other competent infrastructure authorities shall provide all necessary project and planning inputs, as applicable.

Table 4 - Progress towards national objectives relating to energy system flexibility, including with regards to renewable energy production

1. Table 4 shall report progress towards national objectives relating to system flexibility, including balancing markets, market integration/coupling, distributed generation, storage, Con and aggregation, including the reporting of progress indicators for years X-3 and X-2 where applicable.

Name of national	Description	Energy carrier	Element(s) of system	Target	Target year	Progress towards	Progress Indicator(s)
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target/objective			flexibility addressed			target/objective	Name of indicator to monitor progress (5)	Unit	X-3	X-2
M	Miap	M	M	M	M	M	Miap	Miap	Miap	Miap
National target/objective 1										
National target/objective 2										
National target/objective 3										
Add further rows, as needed										

2. Quantitative and qualitative data for Table 4 shall be reported in accordance with the definitions set out in the table headings of the electronic template, ensuring consistency with official regulatory and system operation data sources relevant for flexibility and balancing.
3. Pre-filled fields, as indicated by the corresponding colour-coding in the electronic template (yellow), shall not be modified within the progress reporting exercise. Automatically calculated fields shall not be manually modified.
4. The following information shall be reported by the responsible authority in the **non-pre-filled fields (green)** of Table 4:
 - **Name of national target/objective** – the official name used in the INECP or in the relevant legally adopted national document;
 - **Description** – concise description of the objective, including scope and relevant policy context;
 - **Energy carrier** – as predefined in the reporting template (e.g. electricity / gas), where applicable;
 - **Element(s) of system flexibility addressed** – specification of the flexibility element(s) covered by the objective (e.g. balancing markets, ancillary services, market coupling/integration, distributed generation, storage, DR, aggregation);
 - **Target year** – where applicable;
 - **Target value** – where applicable;
 - **Progress towards target/objective** – concise narrative describing implementation status, main measures adopted/implemented and observed effects;
 - **Progress indicator(s)** – where applicable, for each indicator provide:
 - a. **indicator name**;
 - b. **unit**;
 - c. **value for year X-3** – where available and applicable;
 - d. **value for year X-2** – mandatory reporting year for quantitative values;
 - e. **value for year X-1** – where required/available;

- **Source(s)** – official data source(s) used (e.g. AERS, TSO/DSO reports, market operator data, adopted market rules);
 - **Comments** – concise clarifications of data coverage, indicator applicability, assumptions and estimation approaches, where relevant.
5. For the purposes of completing Table 4, the reporting authority shall apply the following methodological clarifications:
- **Objective-by-objective approach:** reporting shall be completed using one separate entry per objective; aggregation of multiple objectives in a single entry shall be avoided.
 - **Applicability of indicators:** progress indicator fields shall be completed **only where relevant/applicable** to the objective; where indicators are N/A, this shall be briefly justified in the comments field.
 - **Consistency of reporting years:** values shall be reported primarily for **X-2**; values for **X-3** may be reported where available, and **X-1** only where required/available in the reporting template.
 - **Target reporting:** where quantified targets exist, target year and target value shall be completed; where the objective is non-quantifiable, target fields may remain empty and shall be clarified in comments.
 - **Data sources:** sources shall be verifiable and consistent with national reporting (NRA decisions, TSO balancing/ancillary services data, market operator rules and statistics).
 - **Comments field:** comments shall be used only for concise methodological explanations and shall not be used to introduce new objectives or unrelated information.
 - **Consistency across tables:** objectives and progress reported in Table 4 shall be consistent with enabling framework objectives reported in Tables 5 and 6 (market participation, consumer participation), where relevant.
6. Data description:
- Table 4 shall describe the development of system flexibility and balancing arrangements enabling efficient integration of renewable energy and market functioning.
 - Reported objectives shall reflect measures and reforms affecting the availability of flexibility resources, including balancing market design and access conditions for storage, DR and aggregation.
 - Progress indicators shall describe measurable developments supporting objective implementation (e.g. number of flexibility resources participating, balancing volumes, availability of products/services), where such indicators are defined and applicable.
 - Source and Comments fields shall provide traceability and contextual understanding of the reported progress, including key regulatory milestones and implementation constraints.
7. The Ministry shall act as Lead Reporter for Table 4, while AERS, market operator and transmission system operator shall provide all necessary market and system inputs, as applicable.

Table 5 - Progress towards national objectives relating to non-discriminatory participation in energy markets

1. Table 5 shall report progress towards national objectives relating to the non-discriminatory participation of renewable energy, DR and storage (including via aggregation) in all energy markets.

Name of national target/objective	Description	Energy carrier	Element(s) of non-discriminatory participation addressed	Target	Target year	Progress towards target/objective
Miap	Miap	Miap	Miap	Miap	Miap	Miap
<i>National target/objective 1</i>						
<i>National target/objective 2</i>						
<i>National target/objective 3</i>						
<i>Add further rows, as needed</i>						

2. Quantitative and qualitative data for Table 5 shall be reported in accordance with the definitions set out in the table headings of the electronic template, ensuring consistency with the national objectives relating to the non-discriminatory participation of renewable energy, DR and storage (including via aggregation) in all energy markets.
3. Pre-filled fields, as indicated by the corresponding colour-coding in the electronic template (yellow), shall not be modified within the progress reporting exercise. Automatically calculated fields shall not be manually modified.
4. The following information shall be reported by the responsible authority in the **non-pre-filled fields (green)** of Table 5:
 - **Name of national target** – the official name used in the INECP or in the relevant legally adopted national document;
 - **Description** – concise description of the objective, including scope and relevant policy context;
 - **Energy carrier** – as predefined in the reporting template (e.g. electricity / gas), where applicable;
 - **Elements addressed** – specification of the elements covered by the objective, including the non-discriminatory participation of:
 - a. renewable energy;
 - b. DR;
 - c. storage; including via aggregation, where applicable;
 - **Target year** – where applicable;
 - **Target value** – where applicable;
 - **Progress towards target/objective** – concise narrative describing the implementation status, including regulatory measures, market rule changes and achieved outcomes;
 - **Source(s)** – official data source(s) used (e.g. AERS monitoring report, adopted market rules, regulatory decisions, market operator documentation);
 - **Comments** – concise clarifications of data coverage, applicability, assumptions and remaining barriers, where relevant.
5. For the purposes of completing Table 5, the reporting authority shall apply the following methodological clarifications:

Miap	Miap	Miap	Miap	Miap	Miap	Miap	Miap	Miap	Miap	Miap
National target/ objective 1										
National target/ objective 2										
National target/ objective 3										
Add further rows, as needed										

2. Quantitative and qualitative data for Table 6 shall be reported in accordance with the definitions set out in the table headings of the electronic template, ensuring consistency with the national objectives relating to the non-discriminatory participation of renewable energy, DR and storage (including via aggregation) in all energy markets.
3. Pre-filled fields, as indicated by the corresponding colour-coding in the electronic template (yellow), shall not be modified within the progress reporting exercise. Automatically calculated fields shall not be manually modified.
4. The following information shall be reported by the responsible authority in the **non-pre-filled fields (green)** of Table 6:
 - **Name of national target** – the official name used in the INECP or in the relevant legally adopted national document;
 - **Description** – concise description of the objective, including scope and relevant policy context;
 - **Energy carrier** – as predefined in the reporting template (e.g. electricity / gas), where applicable;
 - **Elements addressed** – specification of the elements covered by the objective, including the non-discriminatory participation of:
 1. Renewable energy.
 2. DR;
 3. storage; including via aggregation, where applicable;
 - **Target year** – where applicable;
 - **Target value** – where applicable;
 - **Progress towards target/objective** – concise narrative describing the implementation status, including regulatory measures, market rule changes and achieved outcomes;
 - **Source(s)** – official data source(s) used (e.g. AERS monitoring report, adopted market rules, regulatory decisions, market operator documentation);
 - **Comments** – concise clarifications of data coverage, applicability, assumptions and remaining barriers, where relevant.
5. For the purposes of completing Table 5, the reporting authority shall apply the following methodological clarifications:
 - **Objective-by-objective approach:** reporting shall be completed using one separate entry per objective; aggregation of multiple objectives into a single entry shall be avoided.

National target/ objective 2									
National target/ objective 3									
Add further rows, as needed									

2. Quantitative and qualitative data for Table 7 shall be reported in accordance with the definitions set out in the table headings of the electronic template, ensuring consistency with official adequacy assessments, transmission system operator studies and other official national sources.
3. Pre-filled fields, as indicated by the corresponding colour-coding in the electronic template (yellow), shall not be modified within the progress reporting exercise. Automatically calculated fields shall not be manually modified.
4. The following information shall be reported by the responsible authority in the **non-pre-filled fields (green)** of Table 7:
 - **Name of national target** – the official name used in the INECP or in the relevant legally adopted national document;
 - **Description** – concise description of the objective, including scope and relevant policy context;
 - **Elements addressed** – specification of the adequacy-related elements covered by the objective, including the ability of the electricity system to meet demand under normal and stressed conditions;
 - **Target year** – where applicable;
 - **Target value** – where applicable;
 - **Progress towards target/objective** – concise narrative describing the implementation status, including key adequacy-relevant developments, measures and results;
 - **Progress indicator(s)** – where applicable, for each indicator provide:
 - a. **indicator name**;
 - b. **unit**;
 - c. **value for year X-3** – where available and applicable;
 - d. **value for year X-2** – mandatory reporting year for quantitative values;
 - e. **value for year X-1** – where required/available;
 - **Source(s)** – official data source(s) used (e.g. national adequacy assessments, TSO studies, regulatory decisions);
 - **Comments** – concise clarifications of data coverage, assumptions, adequacy methodology references and estimation approaches, where relevant.
5. For the purposes of completing Table 7, the reporting authority shall apply the following methodological clarifications:
 - **Objective-by-objective approach**: reporting shall be completed using one separate entry per objective; aggregation of multiple objectives into a single entry shall be avoided.
 - **Authoritative basis**: progress and indicators shall be based on official adequacy assessments and official studies, and shall be consistent with national adequacy and security of supply reporting.
 - **Indicator applicability**: progress indicator fields shall be completed only where indicators are applicable and/or defined for monitoring adequacy objectives; where indicators are N/A, this shall be briefly justified in the comments field.
 - **Consistency of reporting years**: values shall be reported primarily for **X-2**; values for **X-3** may be reported where available, and **X-1** only where required/available in the reporting template.

- **Target reporting:** where quantified targets exist, target year and target value shall be completed; where objectives are non-quantifiable, target fields may remain empty and shall be clarified in comments.
- **Source field:** sources shall be specific and verifiable, referring to the exact adequacy assessment/study and (where possible) the relevant year, section or reference.
- **Comments field:** comments shall be used only for concise methodological clarifications (e.g. adequacy metric interpretation), and shall not be used to introduce new objectives or unrelated information.
- **Consistency across tables:** adequacy-related objectives reported in Table 7 shall be consistent with flexibility-related objectives reported in Table 4 and infrastructure developments reported in Tables 2 and 3, where relevant.

6. Data description:

- Table 7 shall describe national objectives and progress relating to **electricity system adequacy** and the ability of the system to meet demand under normal and stressed conditions.
- Reported objectives shall capture policies, measures and system developments supporting adequacy, including generation adequacy, capacity availability, flexibility resources and interconnection contribution.
- Progress indicators shall provide measurable evidence based on adequacy assessments (e.g. adequacy metrics and outputs), where such indicators are defined and applicable.
- Source and Comments fields shall ensure traceability to the underlying adequacy assessments and provide clarification on the national adequacy methodology and context.

7. The Ministry shall act as Lead Reporter for Table 7, while the transmission system operator and the AERS shall provide all necessary adequacy-related inputs and official references, as applicable.

<i>Add further rows, as needed</i>									
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2. Table 1 shall be completed for all national targets or policy goals that support research, innovation, demonstration, deployment or competitiveness of clean energy and low-carbon technologies in the Republic of Serbia, as defined in the INECP or in other legally adopted national strategies, programmes or policy documents. Each row of the table shall correspond to one national target.
3. The column “Name of national target” shall contain the official title of the national target, using the wording from the INECP or the relevant national document. Where the original wording is broad or narrative, it shall be reformulated into a short, precise title that allows progress to be monitored over time.
4. The column “Description” shall provide a short explanation of what the objective aims to achieve in practical terms. This description shall explain what is being supported, why it is relevant, and which part of the energy or industrial system it concerns. The description shall not repeat general policy background and shall not include unrelated objectives.
5. The column “Supported Energy Union R&I priority” shall be completed by selecting one or more options from the predefined drop-down list in the electronic reporting system. These priorities originate from the SET Plan and are used only as a classification tool, even though Serbia is not a Member State of the EU. Selection of these priorities does not imply EU membership obligations, but serves solely to ensure comparability within the EnC reporting system.
6. The selectable Energy Union R&I priorities are the following:
 - 1) Renewables, covering R&I related to renewable energy generation and fuels;
 - 2) Smart systems, covering digitalisation, system integration and flexibility solutions;
 - 3) Energy efficiency, covering demand-side technologies and efficiency improvements;
 - 4) Sustainable transport, covering low- and zero-emission transport technologies;
 - 5) Carbon capture, utilisation and storage (CCUS);
 - 6) Nuclear, where applicable.
 At least one priority shall be selected. Multiple selections shall be made where the national objective supports more than one area.
7. The column “Supported clean energy / low-carbon technologies” shall be completed by selecting one or more technologies from the predefined drop-down list corresponding to the selected priority. These technologies are listed below and shall be used as a reference classification, not as a binding technology roadmap.
8. For the priority Renewables, the selectable technologies include: photovoltaics; wind energy (onshore and offshore); hydropower and pumped hydro-storage; geothermal heat and power; ocean energy; concentrated solar power and solar thermal electricity; bioenergy; sustainable biofuels; advanced biofuels; renewable fuels of non-biological origin (excluding hydrogen); direct solar fuels; and other renewable technologies where specified.
9. For the priority Smart systems, the selectable technologies include: advanced metering infrastructure (including smart meters); building and home energy management systems; grid-scale energy storage; direct current (DC) technologies; electric vehicle charging infrastructure; smart electricity transmission; smart electricity distribution; and other smart system solutions.
10. For the priority Energy efficiency, the selectable technologies include: integration of renewables in buildings; thermal performance of buildings; appliances and lighting;

heat pumps; other heating, ventilation and air-conditioning systems; energy efficiency in industry; and management of industrial and district H&C systems.

11. For the priority Sustainable transport, the selectable technologies include: batteries; electric vehicles; road transport technologies other than electric vehicles; rail transport; shipping; aviation; advanced biofuels for transport; renewable hydrogen; renewable fuels of non-biological origin for transport; and direct solar fuels.
12. For the priority CCUS, the selectable technologies include: carbon capture and storage; carbon capture and utilisation; and related infrastructure.
13. For the priority Nuclear, where applicable, the selectable technologies include: nuclear fusion; small modular reactors; nuclear fission safety and radiation protection; and decommissioning technologies.
14. Where the option “Other” is selected, a clear and precise textual explanation shall be provided in the comments field. The selection of technologies shall always be consistent with the national objective described and with existing national research, innovation or funding programmes.
15. The column “Progress towards target” shall contain a short qualitative assessment describing the current status of implementation. This assessment shall indicate whether the objective is at an early stage, under implementation, progressing as planned, delayed or completed. The explanation shall be factual and shall briefly refer to concrete actions such as adopted programmes, launched calls, funded projects or institutional measures.
16. Where progress can be monitored through indicators, the columns “Name of indicator to monitor progress”, “Value of indicator”, “Reference year” and “Unit” shall be completed. Indicators may include, for example, public R&I expenditure, number of supported projects, number of patents, technology readiness level improvements, or other measurable outputs derived from official national sources. Where no indicator exists, these columns may remain empty, provided that a justification is given in the comments column.
17. The column “General comments” shall be used only to explain data limitations, methodological issues or assumptions. It shall not be used to introduce new objectives or future commitments.
18. Table 1 shall be considered correctly completed only when all mandatory fields are filled in accordance with these rules. Incorrect or inconsistent selection of priorities or technologies, missing descriptions or unsupported progress statements shall be corrected before submission and shall be treated as non-compliance with the national reporting system established under this Rulebook.

Table 2 – Progress towards quantifiable national objectives for total public and, where available, private spending in R&I relating to clean energy technologies, as well as for technology cost and performance development

1. Table 2 shall serve as the mandatory framework for reporting quantifiable national objectives related to financial resources allocated to R&I in clean energy and low-carbon technologies.

Name of national target/objective	Unit	Specification	Year		Target value/year	General comments
			X-3	X-2		
Public R&I expenditure						
Total Yearly R&I public expenditure in clean energy and low carbon technologies	EUR	Miap				

Total yearly R&I public expenditure in clean energy and low-carbon technologies, as a percentage share of overall public R&I expenditure	%	Miap				
Total yearly R&I public expenditure in clean energy and low-carbon technologies, as a percentage share of annual GDP	%	Miap				
Private R&I expenditure						
Total Yearly R&I private expenditure in clean energy and low carbon technologies	EUR	V				
Total yearly R&I private expenditure in clean energy and low-carbon technologies, as a percentage share of overall private R&I expenditure	%	V				
Total yearly R&I private expenditure in clean energy and low-carbon technologies, as a percentage share of annual GDP	%	V				
Other nationally set objectives and targets						
<i>National target 1</i>		Miap				
<i>National target 2</i>		Miap				
<i>Add further rows, as needed</i>		Miap				

2. Table 2 shall be completed for all predefined expenditure objectives included in the reporting template, as well as for any additional nationally set quantifiable objectives formally adopted in the INECP or in other legally adopted national strategies, programmes or policy documents. Each row of the table shall correspond to one distinct expenditure-related objective.
3. The column “Name of national target” shall contain the exact wording of the predefined objective as set out in the reporting template, or, for nationally defined objectives, the official title used in the relevant national document. The wording of predefined objectives shall not be modified.
4. The column “Unit” shall be completed using the predefined value indicated in the reporting template and shall not be altered. For predefined objectives, the applicable units are:
 - “in EUR” for absolute annual expenditure;
 - “%” for expenditure expressed as a share of total public or private R&I expenditure;
 - “%” for expenditure expressed as a share of annual GDP.
The selected unit shall remain consistent across reporting years.
5. The column “Specification” shall indicate whether the reporting of the objective is Miap or voluntary, in accordance with the predefined values in the reporting template. Objectives related to public R&I expenditure shall be treated as Miap. Objectives related to private R&I expenditure shall be treated as V and shall be reported where reliable national data are available.
6. Under the section “Public R&I expenditure”, the following predefined objectives shall be reported:

- total yearly public R&I expenditure in clean energy and low-carbon technologies, expressed in million EUR;
 - total yearly public R&I expenditure in clean energy and low-carbon technologies, expressed as a percentage share of overall public R&I expenditure;
 - total yearly public R&I expenditure in clean energy and low-carbon technologies, expressed as a percentage share of annual GDP. Reported values shall include only expenditures financed from public sources, including state budget allocations, public agencies, public research institutions and national innovation funds.
7. Under the section “Private R&I expenditure”, the following predefined objectives may be reported on a voluntary basis:
- total yearly private R&I expenditure in clean energy and low-carbon technologies, expressed in million EUR;
 - total yearly private R&I expenditure in clean energy and low-carbon technologies, expressed as a percentage share of overall private R&I expenditure;
 - total yearly private R&I expenditure in clean energy and low-carbon technologies, expressed as a percentage share of annual GDP. Where private expenditure data are N/A at national level, the corresponding rows may remain empty, provided that this limitation is explicitly explained in the general comments column.
8. The columns corresponding to the years X-3 and X-2 shall contain historical data for the relevant reporting years, expressed in the unit defined for each objective. Data shall be taken exclusively from official national sources, such as state budget execution reports, programme financial statements, administrative records or official statistical publications. Estimated or non-validated figures shall not be used.
9. The column “Target value/year” shall be completed only where a quantified national target has been formally adopted. The target value shall be reported in the same unit as the historical data. Where no formal target exists, this column shall remain empty and no indicative or assumed values shall be inserted.
10. Under the section “Other nationally set objectives and targets”, additional quantifiable objectives may be included, such as technology-specific expenditure targets, performance-related objectives or other measurable financial commitments. Each additional objective shall be clearly defined and supported by official national documentation.
11. The column “General comments” shall be used exclusively to explain methodological aspects, data sources, limitations or significant year-to-year changes in reported values. In particular, this column shall be used to justify missing private expenditure data, changes in budget classification, or revisions of previously reported figures. It shall not be used to introduce new objectives or future commitments.

Table 3 – Progress towards non-quantifiable national objectives for total public and, where available, private spending in R&I relating to clean energy technologies, as well as for technology cost and performance development

1. Table 3 shall serve as the mandatory framework for reporting non-quantifiable national objectives related to R&I in clean energy and low-carbon technologies, in accordance with Commission Implementing Regulation (EU) 2022/2299, as adapted and applied within the EnC legal framework. Table 3 shall be used where progress towards an objective cannot be expressed through numerical expenditure values or quantitative indicators.

Name of national target/objective	Description	Supported Energy Union R&I priority	Supported Clean energy/low carbon technologies	Progress towards target	Expected impacts of the set objective
Miap	Miap	V	V	Miap	Miap
<i>National target 1</i>					
<i>National target 2</i>					
<i>Add further rows, as needed</i>					

2. Table 3 shall be completed for all nationally adopted objectives related to research, innovation, technology development or performance improvement that do not have formally defined quantified targets, but are nevertheless relevant for the implementation of the INECP. Each row of the table shall correspond to one distinct national objective.
3. The column “Name of national target” shall contain the official title of the non-quantifiable objective, as defined in the INECP or in another legally adopted national strategy, programme or policy document. Where the wording in the source document is broad or narrative, it shall be reformulated into a concise and clear title that allows monitoring of progress over time.
4. The column “Description” shall provide a concise explanation of the content and scope of the objective, including what is being addressed, which institutions or sectors are concerned, and how the objective contributes to R&I in clean energy or low-carbon technologies. The description shall not repeat general policy background and shall focus on the concrete intent of the objective.
5. The column “Supported Energy Union R&I priority” shall be completed on a V basis by selecting one or more options from the predefined drop-down list in the electronic reporting system, where the objective can be clearly linked to a specific R&I priority. These priorities originate from the SET Plan and are used solely as a classification tool for comparability within the EnC reporting framework. Where no clear link exists, this column may remain empty.
6. The column “Supported clean energy / low-carbon technologies” shall be completed on a V basis by selecting one or more technologies from the predefined drop-down list, where the objective targets specific technologies or technology groups. The selected technologies shall be consistent with the description of the objective and with national research, innovation or funding programmes. Where the objective is horizontal or institutional in nature, this column may remain empty.
7. The column “Progress towards target” shall contain a qualitative assessment of the implementation status of the objective, describing progress achieved up to the reporting year. This assessment shall indicate whether the objective is at an initial stage, under implementation,

partially implemented or completed, and shall briefly refer to concrete actions such as adopted policy measures, launched programmes, institutional reforms or implemented projects.

8. Where quantified targets have not been formally set, the progress description shall include an overview of the main actions undertaken and milestones achieved. Where targets are set at a later stage, the reporting authority shall indicate this development and briefly describe the nature of the targets.
9. The column “Expected impacts of the set objective” shall describe the anticipated effects of the objective, including its contribution to strengthening R&I capacity, improving technology performance, reducing costs, enabling future deployment, or enhancing competitiveness. The expected impacts shall be described qualitatively and, where possible, the indicative timeframe for their materialisation shall be indicated.
10. The column “Expected impacts of the set objective” shall not be used to introduce new objectives or commitments, but only to explain the intended outcomes of objectives that have already been formally adopted.
11. Failure to provide a clear description of objectives, progress achieved or expected impacts in Table 3 shall be considered a reporting gap, and shall be addressed through clarification or additional information prior to submission, in line with the national reporting system established under this Rulebook.

Table 4 – Progress towards national objectives, including long-term targets for 2050, for the deployment of technologies for decarbonising energy- and carbon-intensive industrial sectors and, where applicable, for related carbon transport, use and storage infrastructure

1. Table 4 shall serve as the mandatory framework for reporting national objectives related to the long-term deployment of technologies for decarbonising energy- and carbon-intensive industrial sectors, including objectives with a long-term horizon up to 2050, in accordance with Commission Implementing Regulation (EU) 2022/2299, as adapted and applied within the EnC legal framework.

Name of national target	Description	Progress towards target	Progress indicator(s) (if applicable)				General Comments
			Name of indicator to monitor progress	Value of indicator	Reference year	Unit	
Miap	Miap	Miap	Miap	Miap	Miap	Miap	V
<i>National target 1</i>							
<i>National target 2</i>							
<i>Add further rows, as needed</i>							

2. Table 4 shall be completed for all nationally adopted objectives addressing the decarbonisation of industrial sectors, including objectives related to the development, demonstration or deployment of technologies such as electrification, energy efficiency, hydrogen, carbon capture and storage, carbon capture and utilisation, or other low-carbon solutions, as defined in the INECP or in other legally adopted national strategies, plans or policy documents.

3. The column “Name of national target” shall contain the official title of the national objective, using the wording from the INECP or the relevant national document. Where objectives are formulated in long-term or narrative form, they shall be expressed as clear and identifiable targets suitable for progress tracking.
4. The column “Description” shall provide a concise explanation of the objective, including the industrial sector(s) concerned, the technologies targeted and the relevance of the objective for long-term decarbonisation pathways. The description shall clearly indicate whether the objective relates to R&I, pilot and demonstration activities, early deployment or large-scale rollout of technologies.
5. The column “Progress towards target” shall contain a qualitative assessment of the current implementation status, describing progress achieved to date. This assessment shall indicate whether the objective is at a preparatory stage, under implementation, progressing as planned, delayed or completed, and shall briefly refer to concrete actions such as adopted strategies, launched programmes, pilot projects, demonstration plants or infrastructure planning activities.
6. Where progress can be monitored using indicators, the column “Name of indicator to monitor progress” shall specify the indicator used, such as installed capacity, number of pilot or demonstration projects, technology readiness level, emissions reduction potential, or other measurable outputs derived from official national sources.
7. The column “Value of indicator” shall contain the most recent validated value of the selected indicator, expressed in accordance with the unit defined for that indicator. Only officially validated data shall be reported.
8. The column “Reference year” shall indicate the year to which the reported indicator value refers, corresponding to the most recent year for which validated data are available.
9. The column “Unit” shall specify the measurement unit of the indicator, such as MW, number of installations, percentage, tonnes of CO₂ equivalent, or another appropriate unit consistent with national statistical or administrative practice.
10. Where no suitable quantitative indicator exists, the indicator-related columns may remain empty, provided that the qualitative description in the “Progress towards target” column clearly explains the stage of implementation and the reasons why quantitative monitoring is not yet feasible.
11. Where objectives relate to carbon transport, use and storage infrastructure, including pipelines, storage sites or utilisation facilities, such infrastructure shall be clearly identified in the description and, where applicable, reflected in the selected indicators.
12. The column “General comments” shall be used on a voluntary basis to explain methodological issues, assumptions, data limitations or significant changes in scope or approach. This column shall not be used to introduce new objectives or future commitments not already defined in national policy documents.
13. Incomplete reporting, unclear descriptions of objectives or lack of information on progress in Table 4 shall be considered a reporting gap, and shall be addressed prior to submission in accordance with the national reporting system established under this Rulebook.

Table 5 – Progress towards national objectives with regard to competitiveness

1. Table 5 shall serve as the mandatory framework for reporting national objectives related to competitiveness in the context of clean energy and low-carbon technologies, in accordance with Commission Implementing Regulation (EU) 2022/2299, as adapted and applied within the EnC legal framework. Table 5 shall be used to report objectives and progress related to market performance, industrial development and economic impacts linked to the energy transition.

Name of national target/objective	Description	Progress towards target	Progress indicator(s) (if applicable)				General Comments
			Name of indicator to monitor progress	Value of indicator	Reference year	Unit	
Miap	Miap	Miap	Miap	Miap	Miap	Miap	V
<i>National target 1</i>							
<i>National target 2</i>							
<i>Add further rows, as needed</i>							

2. Table 5 shall be completed for all nationally adopted objectives addressing competitiveness, including objectives related to industrial value chains, innovation outputs, market deployment of clean energy technologies, employment effects, start-ups, patents, research publications, domestic or international market penetration, and trade-related impacts, as defined in the INECP or in other legally adopted national strategies, programmes or policy documents.
3. The column “Name of national target” shall contain the official title of the competitiveness-related objective, using the wording from the INECP or the relevant national document. Where objectives are formulated in broad or narrative terms, they shall be expressed as clear and identifiable targets suitable for monitoring over time.
4. The column “Description” shall provide a concise explanation of the objective, including the economic or market dimension addressed, the sector or value chain concerned, and the relevance of the objective for strengthening national competitiveness in clean energy and low-carbon technologies.
5. The column “Progress towards target” shall contain a qualitative assessment of the current implementation status, describing progress achieved to date. This assessment shall indicate whether the objective is at an initial stage, under implementation, progressing as planned, delayed or completed, and shall briefly refer to concrete activities such as implemented support schemes, market deployment measures, industrial programmes, or achieved economic outcomes.
6. Where progress can be monitored using indicators, the column “Name of indicator to monitor progress” shall specify the indicator used, such as the number of patents or research publications, number of supported start-ups or enterprises, employment figures in clean energy sectors, export volumes, market shares, or other measurable indicators derived from official national sources.

7. The column “Value of indicator” shall contain the most recent validated value of the selected indicator, based on official statistical data, administrative records or programme monitoring systems.
8. The column “Reference year” shall indicate the year to which the reported indicator value refers, corresponding to the most recent year for which validated data are available.
9. The column “Unit” shall specify the measurement unit of the indicator, such as number of patents, number of enterprises, number of jobs, million EUR, percentage, or another appropriate unit consistent with national statistical practice.
10. Where no suitable quantitative indicator exists, the indicator-related columns may remain empty, provided that the qualitative description in the “Progress towards target” column clearly explains the stage of implementation and the reasons why quantitative monitoring is not yet feasible.
11. The column “General comments” shall be used on a voluntary basis to explain methodological aspects, data limitations, assumptions or significant changes in scope or approach. This column shall not be used to introduce new objectives or future commitments not already defined in national policy documents.
12. Incomplete reporting, unclear definitions of objectives or lack of information on progress in Table 5 shall be considered a reporting gap, and shall be addressed prior to submission in accordance with the national reporting system established under this Rulebook.

GUIDELINES FOR COMPLETING REPORTING FORM VIII: PROGRESS TOWARDS NATIONAL OBJECTIVES FOR THE PHASING OUT OF ENERGY SUBSIDIES, IN PARTICULAR FOR FOSSIL FUELS

Table 1 – Progress towards national objectives to phase out energy subsidies, in particular for fossil fuels

1. Table 1 shall serve as the mandatory framework for reporting national objectives, plans and measures to phase out energy subsidies, in particular subsidies for fossil fuels, in accordance with Commission Implementing Regulation (EU) 2022/2299, as adapted and applied within the EnC legal framework. Table 1 shall be completed irrespective of whether the phase-out has already started or is planned for a future period.

National objective(s) or plan(s) set to phase out energy subsidies, in particular for fossil fuels	Description	Target year	Milestones	Progress towards target	Steps to ensure phase out does not affect efforts to reduce energy poverty	General comments
M	Miap	Miap	Miap	Miap	Miap	V
<i>National objective/plan 1</i>						
<i>National objective/plan 2</i>						
<i>National objective/plan 3</i>						
<i>Add further rows, as needed</i>						

2. Table 1 shall be completed for all national objectives, plans or commitments related to the phase-out of energy subsidies, including fossil fuel subsidies and, where applicable, other energy-related subsidies that distort market signals or counteract climate and energy objectives. Each row of the table shall correspond to one distinct national objective or plan.
3. The column “National objective(s) or plan(s) set to phase out energy subsidies, in particular for fossil fuels” shall contain the official title of the objective or plan, using the wording from the INECP, national legislation, government decisions, strategies, action plans or official policy documents. Where no explicit phase-out objective exists, this column shall describe the national plan or commitment to introduce such an objective.
4. The column “Description” shall provide a clear and factual explanation of the objective or plan, including:
- the type of subsidy concerned (e.g. direct budgetary support, tax exemptions, regulated prices, cross-subsidies);

- the energy carrier or sector affected (e.g. coal, oil products, natural gas, electricity, district heating);
- whether the subsidy is explicit or implicit;
- reference to the legal or policy basis, where applicable.

Where no fossil fuel subsidies are identified, this shall be explicitly stated and justified.

5. The column “Target year” shall indicate the year by which the phase-out objective is expected to be achieved, using a specific calendar year. Where a phased approach is foreseen, the final year of full phase-out shall be indicated. If no target year has been set, this shall be clearly stated in the description and justified.
6. The column “Milestones” shall describe any intermediate steps or quantitative milestones adopted to support the phase-out objective, such as partial reductions, removal of specific subsidy components, or staged reforms. Where milestones are expressed quantitatively, percentages or absolute values shall be indicated together with the corresponding year. Where no milestones exist, this shall be explicitly stated.
7. The column “Progress towards target” shall contain a qualitative assessment of implementation, describing actions already taken, reforms adopted, subsidies reduced or eliminated, and the current status of the phase-out process. The assessment shall be factual and refer to concrete measures, such as legislative amendments, tariff reforms or budgetary changes.
8. The column “Steps to ensure phase out does not affect efforts to reduce energy poverty” shall describe accompanying measures adopted or planned to mitigate potential social impacts. This shall include, where applicable:
 - targeted social support schemes;
 - protection of vulnerable consumers;
 - energy efficiency programmes for households;
 - support for clean heating technologies;
 - other compensatory or redistributive measures.

Where no such measures are considered necessary, a clear justification shall be provided.

9. The column “General comments” shall be used on a voluntary basis to explain methodological aspects, assumptions, data limitations, or interactions with other national policies. This column shall not be used to introduce new objectives or commitments.
10. Where no fossil fuel subsidies exist at national level, Table 1 shall still be completed by providing a clear explanation of the national situation, including the methodology used to identify subsidies and the legal basis for concluding that no phase-out objective is required.
11. The Ministry shall act as Lead Reporter for this Annex, coordinating inputs from the Ministry of Finance, the Ministry of Labour and Social Affairs, AERS, statistical authorities and other relevant

institutions. All reported information shall be consistent with national budgetary, fiscal and social policy frameworks.

12. All mandatory and mandatory-if-applicable fields in Table 1 shall be completed in accordance with the reporting template. Mandatory fields may remain empty only where non-applicability is explicitly permitted and shall, in such cases, be accompanied by a clear explanation.
13. Failure to provide clear information on the existence, scope or phase-out of energy subsidies shall be considered a reporting gap, and shall be addressed prior to submission in accordance with the national reporting system established under this Rulebook.

	long-term strategy referred to in Article 15 Regulation (EU) 2018/1999												
M	M	M	Miap			M	M	Miap	M	Miap			
<i>PaM 1</i>													
<i>PaM 2</i>													
<i>Add further rows, as needed</i>													

Update since last submission	Explanations of the update or the link to an extra/additional document	Progress against policy objective	Progress against policy indicators				Reference to assessments and underpinning technical reports	General Comments
			Indicator	Value	Year	Unit		
M	Miap	M	Miap				M	M

Dimension specific reporting

Vector(s) affected	Supported Energy Union R&I priority	Supported Clean energy/low carbon technologies	Sectors supported
Miap	M	M	Miap

- Each row of Table 1 shall correspond to one PAM or, where justified, to a group of closely related PAMs that cannot be meaningfully assessed individually.
- The column “PaM number” shall contain a unique identifier assigned to the policy or measure for reporting purposes. This identifier shall remain consistent across reporting cycles.
- The column “PaM number in INECP, if different” shall be completed where the identifier used in the INECP differs from the identifier used in the Progress Report.

5. The column “Name of PAM” shall contain the official name of the policy or measure, as adopted in national legislation, government decisions or official programmes.
6. In the column “Single or grouped policy or measure”, the reporter shall select one of the following options from the drop-down menu:
 - Single PAM
 - Grouped PAM
7. Where “Grouped PAM” is selected, the column “In case of a grouped PAM, which single policies or measures does it cover” shall list the individual PAMs included in the group.
8. In the column “Relevant target(s) or contribution(s) the PAM contributes to”, the reporter shall select one or more objectives from the predefined list, corresponding to the INECP and Energy Union dimensions. The selectable objectives include, inter alia:
 - 1) Decarbonisation – GHG emissions and removals: National binding GHG target compared to 1990 levels, as adopted by Ministerial Council Decision 2022/02/MC-EnC, other objectives and targets, including sectoral and adaptation targets.
 - 2) Decarbonization – RES: National target for the share of renewable energy in gross final energy consumption in 2030, as specified in Article 3 and Annex I of Directive (EU) 2018/2001, as adapted and adopted by Ministerial Council Decisions 2021/14/MC-EnC and 2022/02/MC-EnC; estimated trajectories for the sectoral share of renewable energy in final energy consumption from 2025 to 2030 in the electricity, heating and cooling, and transport sectors; estimated trajectories by renewable energy technologies; estimated trajectories for bioenergy demand, broken down into thermal energy, electricity, and transport, and for biomass supply, by feedstock and origin; other national trajectories and objectives, including long-term or sectoral ones (e.g., the share of renewable energy in district heating, the use of renewable energy in buildings, renewable energy produced by cities, renewable energy communities, and renewable energy self-consumers; energy recovered from sewage sludge).
 - 3) Energy Efficiency: Indicative national energy efficiency contribution toward achieving the main EnC energy efficiency target for 2030, as specified in Article 1(1), Article 3(5), and Annex XIV of Directive 2012/27/EU, as adapted and adopted by Ministerial Council Decisions 2015/08/MC-EnC, 2021/14/MC-EnC, and 2022/02/MC-EnC; the cumulative amount of end-use energy savings to be achieved over the 2024–2030 period under point (b) of Article 7(1) on energy saving obligations in accordance with Directive 2012/27/EU, as adapted and adopted by Ministerial Council Decisions 2015/08/MC-EnC, 2021/14/MC-EnC, and 2022/02/MC-EnC; indicative milestones of the long-term strategy for the renovation of the national stock of residential and non-residential buildings; total floor area to be renovated or the equivalent annual energy savings to be achieved with an increased annual renovation rate of 3% from 2024 to 2030 under Article 5 of Directive 2012/27/EU, as adapted and adopted by Ministerial Council Decisions 2015/08/MC-EnC, 2021/14/MC-EnC, and 2022/02/MC-EnC regarding the exemplary role of public bodies' buildings; other national objectives, including long-term targets or strategies and sectoral targets, as well as national objectives in areas such as energy efficiency in the transport sector and in terms of heating and cooling.
 - 4) Energy Security: National objectives regarding the increase of energy source diversification and supply from third countries, the purpose of which may be the reduction of energy import

dependency; national objectives regarding the reduction of energy import dependency from third countries for the purpose of increasing the resilience of regional and national energy systems; national objectives regarding the increase of national energy system flexibility, particularly through the use of domestic energy sources, demand-side management, and energy storage; national objectives regarding the resolution of limited or interrupted energy supply, for the purpose of improving the resilience of regional and national energy systems.

- 5) Internal Energy Market: The level of electricity interconnection that the Republic of Serbia aims for in 2030; key electricity and gas transmission infrastructure projects and, where relevant, modernization projects necessary to achieve objectives and targets within the five dimensions of the Energy Union; main planned infrastructure projects other than Projects of Energy Community Interest (PECI) and Projects of Mutual Interest (PMI); national objectives related to other aspects of the internal energy market, such as increasing system flexibility, particularly concerning the promotion of competitively determined electricity prices in accordance with relevant sectoral laws, market integration and coupling, with the aim of increasing the capacity of existing interconnectors for trade, smart grids, aggregation, demand response, storage, distributed generation, dispatching, redispatching and curtailment mechanisms, and real-time price signals; national objectives related to the non-discriminatory participation of renewable energy, demand response, and storage, including through aggregation, in all energy markets; national objectives regarding ensuring consumer participation in the energy system and benefiting from self-generation and new technologies, including smart meters; national objectives regarding ensuring electricity system adequacy, as well as for energy system flexibility in terms of renewable energy generation; national objectives for energy consumer protection and improving the competitiveness of the retail energy sector; national objectives regarding energy poverty.
- 6) Research, Innovation, and Competitiveness: National objectives and funding targets for public and, where available, private research and innovation related to the Energy Union; national objectives for 2050 related to the promotion of clean energy technologies and, where appropriate, national objectives, including long-term targets (2050) for the deployment of low-emission technologies, including the decarbonization of energy and carbon-intensive industrial sectors and, where applicable, for related carbon transport and storage infrastructure; national objectives regarding competitiveness.

9. In the column “Geographical coverage”, the reporter shall select one option from the drop-down menu:

- National
- Regional
- Local
- Covering two or more countries

10. In the column “Sector(s) affected”, the reporter shall select one or more sectors from the drop-down menu:

- Energy supply
- Energy consumption
- Transport

- Industrial processes
- Agriculture
- LULUCF
- Waste
- Other sectors

11. The column “Objective” shall contain a concise textual statement describing the intended outcome of the PAM.

12. In the column “Quantified objective”, the reporter shall indicate whether the objective is quantified.

Where applicable, the following minimum elements shall be included:

- Numerical value
- Unit
- Base year
- Target year

13. In the column “Union policy”, the reporter shall select the relevant Union policy only where the national PaM directly implements or contributes to it. If none applies, this field shall be left empty.

14. In the column “Type of policy instrument”, the reporter shall select one option from the drop-down menu:

- Economic
- Fiscal
- Regulatory
- Voluntary / negotiated agreements
- Information
- Education
- Research
- Planning
- Other

15. In the column “Status of implementation”, the reporter shall select one option from the drop-down menu:

- Planned
- Adopted
- Implemented
- Expired

16. In the columns “Implementation period – Start” and “Implementation period – Finish”, the reporter shall indicate the relevant years.

17. In the column “Entities responsible for implementing the policy”, the reporter shall select one or more entities from the drop-down menu:

- Government

	production (ktoe/year)				for the estimate	estimation if available (provide a weblink of the report where the figure is referenced from)	production applies	production (ktoe/year)	for the estimate	(provide a weblink of the report where the figure is referenced from)
	t	t + 5	t + 10	t + 15						
<i>PAM 1</i>										
<i>PAM 2</i>										
<i>Add further rows, as needed</i>										

2. This table complements Table 1 by providing quantitative evidence on the expected (ex-ante) and/or achieved (ex-post) contribution of PAMs to renewable energy production, where such assessments are available at national level.
3. Reporting in Table 2 is voluntary but strongly recommended for PAM with a significant impact on renewable energy deployment, particularly support schemes, investment programmes, regulatory measures and large infrastructure-related interventions.
4. The column “PAM Number” shall correspond exactly to the PAM identifier used in:
 - Annex IX – Table 1, and
 - the INECP, where applicable.

This ensures traceability between qualitative descriptions and quantitative impact assessments.

5. The section “Ex-ante assessment” shall be used to report expected renewable energy production impacts of the PAM, based on modelling, projections, programme design documents or impact assessments carried out prior to or during implementation.
6. Renewable energy production shall be reported in ktoe/year for the following time horizons, where available:
 - t – first future year ending in 0 or 5 immediately following the reporting year
 - t + 5
 - t + 10
 - t + 15
7. The column “Explanation of the basis for the estimate” shall briefly describe:
 - the methodology used (e.g. energy system modelling, bottom-up calculation, administrative programme assumptions), and
 - the main assumptions underlying the estimate.
8. In the column “Documentation / Source of estimation (if available)”, the reporter shall provide a reference or web link to the relevant study, impact assessment, modelling report, programme documentation or official government decision, where the estimate originates.

						from)				
PAM 1										
PAM 2										
Add further rows, as needed										

- Table 3 has the same structure, column layout and reporting logic as Table 2, and differs only with respect to the indicator reported, which is energy reductions (ktoe/year, final energy) instead of renewable energy production.
- Ex-ante assessments reported in Table 3 shall quantify the expected final energy savings attributable to individual PAM or groups of policies and measures, reported for the time horizons t , $t + 5$, $t + 10$ and $t + 15$, where t denotes the first future year ending in 0 or 5 immediately following the reporting year.
- Ex-post assessments shall report achieved final energy reductions, based on observed results from monitoring, evaluation, verification or statistical analysis, for the year(s) to which the assessment applies.
- Energy reductions shall be reported in ktoe/year of final energy, reflecting avoided or reduced FEC resulting from the implementation of the policy or measure. Primary energy savings shall not be reported in this table.
- Only PAM contributing to the Energy Efficiency dimension shall be reported in Table 3. Each entry shall use the same PaM identifier as reported in Table 1, ensuring full consistency across Annex IX.
- Where both ex-ante and ex-post assessments are available for the same policy or measure, both shall be reported, allowing comparison between expected and achieved energy efficiency impacts.
- The explanation of the basis for the estimate shall briefly describe the methodology applied (e.g. bottom-up calculation, deemed savings, modelling, evaluation study), while documentation or source references shall include a weblink to the underlying report or study, where available.
- The Ministry shall act as Lead Reporter for Table 3, ensuring coherence with national energy efficiency policies, evaluation studies, and reporting under Annex IV (national energy efficiency contribution and indicative trajectory).

Table 4 - Available projected and realised costs and benefits of individual or groups of PAM on renewable energy production

- Table 4 shall serve as the reporting framework for quantitative information on the projected (ex-ante) and realised (ex-post) costs and benefits of individual or groups of PAM contributing to renewable energy production, in accordance with Regulation (EU) 2018/1999, as adapted and applied within the EnC legal framework.

6. The explanation of the basis for the estimate shall briefly describe the applied approach (e.g. financial analysis, cost-effectiveness analysis, modelling, evaluation study), while documentation or source references shall include a web link to the report or study where the figures are documented, where available.
7. Projected and realised values shall not be mixed within the same column. Ex-ante information shall reflect expected impacts at the time of policy design or adoption, while ex-post information shall reflect achieved impacts based on monitoring and evaluation results.
8. The same methodological assumptions and accounting conventions shall be applied consistently across reporting years, unless a methodological revision is justified and supported by updated underlying data.
9. The Ministry shall act as Lead Reporter for Table 4.

**GUIDELINES FOR COMPLETING REPORTING FORM X: NEW PaMs REFERRED TO IN ARTICLE 21,
POINT (B)(3) OF REGULATION (EU) 2018/1999**

Table 2 - Alternative policy measures listed in Article 7b and Article 20(6) of Directive 2012/27/EU

1. Each row of the Table 2 should correspond to one policy and measure reported in the framework of the PaM reporting in Annex XVI to this Regulation that qualifies as an alternative policy measure under Article 7b of Directive 2012/27/EU or, where relevant, is linked to Article 20(6) of Directive 2012/27/EU.

Number of PaM	M	
Source(s) of information (including reference to relevant law or other legal text(s))	M	
Planned or estimated budget, including the corresponding implementation period(s)	V	
Expected savings for the period 2024-2030 and the duration of the obligation period (points 5(d) and 5e, Annex V to Directive 2012/27/EU), as adapted and adopted by the Ministerial Council Decisions of the No. 2015/08/MC-EnC, 2021/14/MC-EnC and 2022/02/MC-EnC		
Expected cumulative energy savings in final consumption for the period 2024-2030 (ktoe)	M	
Expected new annual energy savings in final consumption (ktoe/year)	Miap	
2024	Miap	
2025	Miap	
2026	Miap	
2027	Miap	
2028	Miap	
2029	Miap	
2030	Miap	
Interim period(s), where relevant	Miap	
Key design features		
Public authorities implementing measures, participating or entrusted parties and their responsibilities for the implementation of PaM	M	
Target sectors	M	
Individual actions that meet the conditions for an alternative measure and corresponding life spans	M	
Specific PaMs or individual actions targeting energy poverty (where applicable)	Miap	
General information about the calculation methodology		
Measurement method(s) used	M	
Metric(s) used to express energy savings (primary or final energy savings)	M	
How lifespan (and possible changes in savings over time) are taken into account in savings calculations	M	
Other sources of information or references (e.g. studies, evaluation reports) where more explanations and details about savings calculations can be found	V	
Additionality and materiality (requirements related to points 2 and 5(d) of Annex V to Directive 2012/27/EU))		
Description of the calculation methodology; including how the additional value is taken into account in the calculation methodology	M	
Does PaM encourage early replacement? If so, how is this taken into account when calculating savings?	M	
Reference values used for estimated and scaled savings (in case estimated or scaled savings are used)	M	

How is the materiality of savings ensured?	M	
Possible overlaps (between PiM and between individual actions) and double counting		
Possible overlaps between individual actions that qualify for PaM	Miap	
Possible overlaps between the EEOS (if any) and the alternative measure(s) notified under Article 7	Miap	
How are possible overlaps (between EEOS, if any, and alternative measures) addressed to avoid double counting of energy savings?	M	
Climatic variations (where relevant) (points 2(h) and 5(i) of Annex V to Directive 2012/27/EU))		
Are there climate variations between regions? And can they influence actions that qualify for the policy measure?	Miap	
How are climate variations addressed in savings calculations where relevant?	Miap	
Monitoring and verification (M&V) of savings (point 5(j) of Annex V to Directive 2012/27/EU))		
Brief description of the monitoring and verification system and verification process	M	
Authorities responsible for M&V and M&M	M	
M&V independence from participants or trusted parties	M	
Verification of statistically representative samples	M	
Publishing energy savings achieved each year within the framework of PaM	M	
Penalties applicable in case of non-compliance (and related references, including the law or other legal texts establishing the penalties and related conditions)	M	
Provision(s) in case PaM progress is not satisfactory	M	
Information on quality standards (Point 2(n) of Annex V to Directive 2023/1791 EU)		
How are quality standards (for products, services and implementation of measures) promoted or required by PaM?	Miap	
Additional information or explanations		
Any other information or explanations that may be useful for sharing experiences	V	

2. In the column "PaM Number", the unique identifier assigned to the policy or measure for reporting purposes should be provided.
3. In the column "Source(s) of information", a reference to the relevant law or other legal text(s) should be provided.
4. In the column "Planned or estimated budget", the budget and the corresponding implementation period(s) should be indicated.
5. In the column "Expected cumulative energy savings in final consumption for the period 2021-2030 (ktoe)", the total targeted energy savings for the period 2021-2030 must be reported.
6. In the column "Expected new annual energy savings in final consumption (ktoe/year)", the reporter shall fill in this field if the expected new annual energy savings in final consumption are stable.
7. In the columns for each specific year from 2021 to 2030, the expected new annual energy savings in final consumption must be filled in if they are expected to change over time.
8. In the column "Interim period(s)", where relevant, the periods or dates used to define the interim targets should be indicated to allow for an overview of the progress of the alternative measure.
9. In the column "Public implementing authorities, participating or entrusted parties", the parties and their responsibilities for implementing the policy measure should be described.
10. In the column "Target sectors", the reporter should list the sectors (residential; services; industry; transport; other(s)) that are taken into account.
11. In the column "Individual actions eligible for the alternative measure", the categories of individual actions that may receive financial incentives or other types of support from the alternative

measure should be listed. If the list is too long, the main eligibility criteria should be listed and the complete list should be submitted as a separate file.

12. In the column "Specific policy measures or individual actions targeting energy poverty", information should be provided on measures targeting vulnerable households, where applicable.
13. In the column "Measurement method(s) used", the reporter should list the methods used according to typology, such as estimated savings, measured savings, scaled savings or surveyed savings.
14. In the column "Metric(s) used to express energy savings" it should be indicated whether primary or final energy savings are used.
15. An explanation must be provided in the column "How life expectancy (and possible changes in savings over time) are taken into account in the savings calculations", especially if a method different from that presented in the Directive is used.
16. In the column "Description of the calculation methodology; including how additivity is taken into account", an explanation should be provided of how the methodology complies with the requirements of additivity, including how the effects of EU legislation are taken into account.
17. The column "Does PaM encourage early replacement?" should explain how this is taken into account when calculating savings.
18. In the column "Benchmarks used for estimated and scaled savings" the relevant benchmarks should be provided in case estimated or scaled savings are used.
19. In the column "How is the materiality of savings ensured?", the reporter should explain how the materiality of savings is guaranteed.
20. In the column "How are possible overlaps (between EEOS, if any, and alternative measures) addressed to avoid double counting of energy savings?", a description should be provided of how overlaps are addressed, for example, the interaction between wall insulation and heating system replacement.
21. In the column "Are there climate variations between regions?", the rapporteur should indicate whether variations exist and whether they affect actions that meet the conditions for the policy measure.
22. In the column "How are climate variations addressed in savings calculations, where relevant?", a description of the methodology for climate adaptations should be provided.
23. In the column "Brief description of the monitoring and verification system and verification process", the monitoring and verification system must be described in detail.
24. In the column "Authorities responsible for measurement and verification of PaM", the specific responsible entities should be identified.
25. In the column "Independence of measurement and verification by participating or entrusted parties", the rapporteur should explain how independence is ensured in accordance with the Directive.
26. In the column "Verification of statistically representative samples", an explanation should be provided of how verification of representative samples of actions is ensured and the criteria used to define and select representative samples.
27. In the column "Publication of energy savings achieved each year within the framework of the PaM", the reporter should indicate where and how the savings are published.
28. In the column "Penalties applicable in case of non-compliance with the regulations", references to the law or other legal texts establishing the penalties and associated conditions must be provided.
29. In the column "Provision(s) in case progress is PaM.
If the answer is not satisfactory, details of the provisions should be provided.

30. In the column “How are quality standards promoted or required by the PaM?”, the reporter should explain how standards are ensured for products, services, and installation.

31. In the column "Additional information or explanations", any other information that may be useful for sharing experiences should be included.

Table 3 - Information on taxation measures

1. Each row of Table 3 should correspond to one policy or measure reported in the reporting framework on policies and measures in Annex 11 to this Regulation that qualifies as a taxation measure in accordance with Article 7b of Directive 2012/27/EU.

Number of PaM	M	
Duration of the taxation measure (point 5(k)(iv) of Annex V to Directive 2012/27/EU)	M	
Authority implementing measures (point 5(k)(ii) of Annex V to Directive 2012/27/EU)	M	
Target sectors and taxpayer segment (point 5(k)(i) of Annex V to Directive 2012/27/EU)	M	
Source(s) of information (including reference to relevant law or other legal text(s))	M	
Expected savings for the period 2024-2030 and the duration of the obligation period (points 5(d) and 5(e) of Annex V to Directive 2012/27/EU), as adapted and adopted by the Decisions of the Council of Ministers No. 2015/08/MC-EnC, 2021/14/MC-EnC and 2022/02/MC-EnC		
Expected cumulative energy savings in final consumption for the period 2024-2030 (ktoe)	M	
Expected new annual energy savings in final consumption (ktoe/year)	Miap	
2024	Miap	
2025	Miap	
2026	Miap	
2027	Miap	
2028	Miap	
2029	Miap	
2030	Miap	
Additional explanations (when relevant)	V	
General information about the calculation methodology		
Calculation method(s) used	M	
Approach to calculating savings (point (4)(a) of Annex V to Directive 2012/27/EU)	M	
Elasticities (short-term) (point (4)(b) of Annex V to Directive 2012/27/EU)	Miap	
Elasticities (long-term) (point (4)(b) of Annex V to Directive 2012/27/EU)	Miap	
How lifespan is treated in savings calculations (point 2(e) of Annex V to Directive 2012/27/EU)	M	
How is double counting with other PaMs avoided? (point (4)(c) of Annex V to Directive 2012/27/EU)	M	
Independence from the enforcement authority	M	
Additional explanations and source(s) of information	V	

2. The "Tax and Tax Number" column should contain the unique identifier assigned to the tax measure for reporting purposes.
3. The duration of the tax measure should be indicated in the column "Duration of the tax measure".
4. In the column "Authority implementing the measure" the public authority implementing the measure should be identified.
5. In the column "Target sectors and taxpayer segment", the reporter should indicate the sectors (residential; services; industry; transport; other(s)) and taxpayer segment being considered.
6. In the column "Source(s) of information" a reference to the relevant law or other legal text(s) should be provided.
7. In the column "Expected cumulative energy savings in final consumption for the period 2021-2030 (ktoe)" the total targeted energy savings for the period 2021-2030 must be reported.
8. In the column "Expected new annual energy savings in final consumption" (ktoe/year), the reporter shall fill in this field if the expected new annual energy savings in final consumption are stable.
9. In the columns for each specific year from 2021 to 2030, the expected new annual energy savings in final consumption must be filled in annually if they are expected to change over time.
10. In the column "Calculation method(s) used", the reporter explains the model used to calculate the savings, the variables considered in the model and how they were selected.
11. In the column "Approach to calculating savings", the rapporteur explains the method for analysing the effects on energy consumption with and without a taxation measure and how to ensure that at least minimum levels of taxation in the EU are taken into account.
12. In the column "Elasticities (short-term)", the rapporteur explains how the short-term elasticities are defined, ensuring that they represent the response of energy demand to price changes and lists the data sources to be used.
13. In the column "Elasticities (long-term)", the reporter should explain how the long-term elasticities are defined, ensuring that they represent the response of energy demand to price changes, and indicate the data sources to be used.
14. In the column "How lifetime is treated in savings calculations", the rapporteur should explain how the calculation methodology ensures that only savings from individual actions implemented after 31 December 2020 and before 31 December 2030 can be taken into account.
15. In the column "How is double counting avoided with other policy measures?", an explanation should be provided on how double counting is prevented.
16. In the column "Independence from the authority implementing the measures", the reporter should explain how the independence of the energy savings evaluator from the taxation measure is ensured.
17. The column "Additional explanations and source(s) of information" should include any other relevant information or explanations.

Table 4 – Information on the duration of individual actions eligible for PaM notified under Article 7 of Directive 2012/27/EU

1. Each row of Table 4 corresponds to each type or category of individual actions that meet the conditions under the PaM reported in Tables 1, 2 and 3 of this Annex.

Acceptable action	End-use sector	Life expectancy (in years)	Assumptions about possible changes in energy savings over time	Source or method used to estimate lifespan and associated assumptions
Miap	Miap	Miap	Miap	Miap

Action 1				
Action 2				
Action 3				

2. In the column "Eligible actions", the rapporteur should list the categories of individual measures that meet the conditions under the PaM.
3. In the column "End-use sector", the specific sector (residential; services; industry; transport; other(s)) in which the measure is implemented should be indicated.
4. In the column "Assumed lifetime value (in years)", the estimated lifetime of the energy saving measure must be indicated.
5. In the column "Assumptions on possible changes in energy savings over time", an explanation should be provided as to whether the savings remain stable or decrease over the lifetime of the measure.
6. In the column "Source or method used to estimate the life span and associated assumptions", the reporter should indicate the methodology or external sources used to determine the duration of the savings.

**GUIDELINES FOR COMPLETING REPORTING FORM XI: INFORMATION ON ENERGY SAVINGS
ACHIEVED IN ACCORDANCE WITH ARTICLE 7 OF DIRECTIVE 2012/27/EU**

Table 1 – Energy savings achieved through Article 7 of Directive 2012/27/EU in year X-2(1)

1. Table 1 shall serve as the mandatory framework for reporting final energy savings achieved under Article 7 of Directive 2012/27/EU, including savings delivered through the national energy efficiency obligation scheme and/or alternative policy measures, as transposed and implemented in the Republic of Serbia and adapted within the EnC legal framework.

PaM number	Unit	Vulnerable households addressed	Final energy savings achieved through national EEOs referred to in Article 7a of Directive 2012/27/EU or alternative measures adopted in application of Article 7b of that Directive (excl. Article 7(4), point (c) of that Directive)			Of which final energy savings achieved by PaMs aimed at alleviation of energy poverty in line with Article 7(11) of Directive 2012/27/EU			Amount of final energy savings achieved in accordance with Article 7(4), point (c) of Directive 2012/27/EU		
			Total annual end-use savings achieved in Year X-2	Thereof, savings achieved in Year X-2 only from new actions that were implemented in Year X-2	Total cumulative end-use savings achieved from 2024 to Year X-2	Total annual end-use savings achieved in Year X-2	Thereof, savings achieved in Year X-2 only from new actions that were implemented in Year X-2	Total cumulative end-use savings achieved from 2024 to Year X-2	Total annual end-use savings achieved in Year X-2	Thereof, savings achieved in Year X-2 only from new actions that were implemented in Year X-2	Total cumulative end-use savings achieved from 2024 to Year X-2
M		M	M	M	M	Miap	Miap	Miap	Miap	Miap	Miap
<i>PaM 1</i>	ktoe										
<i>PaM 2</i>	ktoe										
<i>Add further rows, as needed</i>	ktoe										

X-2 does not apply to the first progress reporting process on the implementation of the INECP

2. Each policy or measure (PaM) contributing to Article 7 savings shall be reported separately, using a unique PaM number consistent with Annex IX (Policies and Measures). Cross-references to PaMs reported elsewhere in the Progress Report shall be used where appropriate.

3. The column “Final energy savings achieved through national EEOs or alternative measures” shall report:
 - total annual end-use energy savings achieved in year X-2;
 - savings attributable only to new actions implemented in year X-2; and
 - total cumulative end-use energy savings achieved from 2021 to year X-2, taking into account the lifetime of measures,expressed in kilotonnes of oil equivalent (ktoe), in accordance with Article 7(4) of Directive 2012/27/EU.
4. Where applicable, the contribution of PAM aimed at alleviating energy poverty shall be reported separately, in line with Article 7(11) of Directive 2012/27/EU. This includes identifying:
 - whether vulnerable households are addressed (Yes/No); and
 - the share of final energy savings delivered through actions targeting households affected by energy poverty.
5. Final energy savings reported under Article 7(4), point (c), of Directive 2012/27/EU (i.e. alternative measures) shall be clearly identified in the corresponding columns, including both annual and cumulative end-use savings achieved.
6. All reported savings shall reflect achieved savings only, not planned or expected savings. Savings shall be calculated using nationally approved methodologies, consistent with the principles of additionality, materiality, measurability and verifiability, as required under Directive 2012/27/EU and the accompanying Commission guidance.
7. Savings may be estimated, deemed, metered, scaled or surveyed, provided that the applied calculation method is documented at national level and applied consistently across reporting years and policy measures.
8. The reporting year for this table shall be calendar year X-2, with X denoting the reporting year of the INECP Progress Report. Cumulative savings shall be reported from 2024 onwards, in line with the obligation period defined under Article 7.
9. The Ministry responsible for energy shall act as Lead Reporter for Table 1.
10. Any revisions to previously reported savings shall be made only through updates to the underlying data and methodologies, and not through ad-hoc manual adjustments in the reporting template. Methodological changes or data gaps affecting comparability shall be explained in the relevant narrative document.

Table 2 – Energy savings achieved through Article 7 of Directive 2012/27/EU in year X-3 (1)

1. Table 2 shall be completed using the same methodological approach, institutional arrangements, calculation principles, data sources and quality assurance procedures as applied for Table 1 of this Annex.

- The only difference between Table 1 and Table 2 relates to the reporting year, whereby Table 1 reports energy savings achieved in year X-2, while Table 2 reports energy savings achieved in year X-3.

PaM number	Unit	Vulnerable households addressed	Final energy savings achieved through national EEOs referred to in Article 7a of Directive 2012/27/EU or alternative measures adopted in application of Article 7b of that Directive (excl. Article 7(4), point (c) of that Directive)			Of which final energy savings achieved by PaMs aimed at alleviation of energy poverty in line with Article 7(11) of Directive 2012/27/EU			Amount of final energy savings achieved in accordance with Article 7(4), point (c) of Directive 2012/27/EU		
			Total annual end-use savings achieved in Year X-3	Thereof, savings achieved in Year X-3 only from new actions that were implemented in Year X-3	Total cumulative end-use savings achieved from 2021 to Year X-3	Total annual end-use savings achieved in Year X-3	Thereof, savings achieved in Year X-3 only from new actions that were implemented in Year X-3	Total cumulative end-use savings achieved in Year X-3	Total annual end-use savings achieved in Year X-3	Thereof, savings achieved in Year X-3 only from new actions that were implemented in Year X-3	Total cumulative end-use savings achieved in Year X-3
M		M	M	M	M	Miap	Miap	Miap	Miap	Miap	Miap
<i>PaM 1</i>	ktoe										
<i>PaM 2</i>	ktoe										
<i>Add further rows, as needed</i>	ktoe										

X-3 does not apply to the first progress reporting process on the implementation of the NECP.

- All definitions, eligibility criteria, baseline assumptions, calculation methods (deemed, metered, scaled or surveyed savings), treatment of savings lifetimes, identification of new actions, cumulative savings accounting, and treatment of vulnerable households and energy poverty shall apply identically to both tables.
- Reporting elements in Table 2 shall therefore be interpreted in the same manner as the corresponding elements in Table 1, with values referring exclusively to energy savings delivered in calendar year X-3, as well as cumulative savings accrued up to year X-3.
- Any revisions, methodological changes or data updates affecting comparability between Tables 1 and 2 shall be documented in the narrative document for this Annex and shall be based solely on changes in underlying data or methodologies, and not on ad-hoc adjustments to reported values.

GUIDELINES FOR COMPLETING REPORTING FORM XII: RENOVATION OF CENTRAL GOVERNMENT BUILDINGS IN ACCORDANCE WITH ARTICLE 5 OF DIRECTIVE 2012/27/EU

Table 1: Total renovated building floor area of heated and/or cooled buildings owned and occupied by the central government

1. Table 1 shall serve as the mandatory reporting framework for information on the renovation of heated and/or cooled buildings owned and occupied by the central government of the Republic of Serbia, in accordance with Article 5(1) of Directive 2012/27/EU, as transposed into national legislation and applied within the EnC legal framework.

Reporting element	Specification	Unit	Year X-3		Year X-2		Additional information
			PEC (PEC)	and/or FEC (FEC)	PEC	and/or FEC	
PaM Number	Miap	n/a					
Total building floor area of buildings renovated	Miap	m ²					
Amount of energy savings achieved due to renovation of buildings in Year X-3 and X-2 (ktoe)	V	ktoe					
Sum of new energy savings achieved due to renovation of buildings, over the time period 2021 – Year X-3 (X-2)(i.e. corresponding to 1 % renovation rate until 31 December 2023 and 3% renovation rate from 1 January 2024)	Miap	ktoe					

2. Table 1 shall report progress towards the annual renovation obligation corresponding to 1 % renovation rate until 31 December 2023 and 3% renovation rate from 1 January 2024 of the total floor area of eligible central government buildings, expressed through renovated floor area and associated energy savings, and shall provide a consolidated overview of annual and cumulative achievements.
3. The reporting element “PaM Number” shall refer to the identification code of the relevant policy or measure supporting central government building renovation, as reported under the PAM Annex IX. This reference shall ensure traceability between physical renovation outcomes and the underlying policy framework.
4. The reporting element “Total building floor area of buildings renovated” shall be expressed in square metres (m²) and shall cover only buildings owned and occupied by central government institutions, excluding buildings owned by local authorities, public enterprises or other entities outside the scope of Article 5 of Directive 2012/27/EU.
5. The reporting element “Amount of energy savings achieved due to renovation of buildings in Year X-3 and X-2” shall be reported on a V basis and expressed in kilotonnes of oil equivalent (ktoe). Where available, energy savings may be reported separately for PEC (PEC) and/or FEC (FEC), using methodologies consistent with national energy efficiency monitoring and verification practices.

6. The reporting element “Sum of new energy savings achieved due to renovation of buildings over the period 2021 – Year X-3 (X-2)” shall be reported on a mandatory-if-applicable basis and shall reflect the cumulative contribution of central government building renovations towards the 3 % renovation obligation. This cumulative value shall be used to assess medium-term compliance with Article 5 requirements.
7. Energy savings reported in Table 1 shall only include savings attributable to renovation of existing buildings within the scope of Article 5. Energy consumption related to new construction, changes in building use, or energy uses outside the scope of the Energy Performance of Buildings Directive (such as appliances) shall not be included.
8. Data reported in Table 1 shall be based on administrative records, renovation project documentation, and energy performance assessments maintained by competent authorities and institutions responsible for central government buildings. Where estimates are used, the applied methodology shall be documented and applied consistently across reporting years.
9. The Ministry shall act as Lead Reporter for Table 1, in cooperation with the ministry responsible for construction that shall act as Co-lead reporter.
10. Any methodological changes, data gaps or revisions affecting comparability between reporting years shall be explained in the relevant narrative sections of the Progress Report. Corrections shall be made through updates to the underlying data sources rather than through ad-hoc adjustments in the reporting table.

Table 2 – Amount of Energy Savings in Eligible Buildings Owned and Occupied by the Central Government

1. Table 2 shall serve as the mandatory framework for reporting the amount of energy savings achieved in eligible buildings owned and occupied by the central government of the Republic of Serbia, in accordance with Article 5(6) of Directive 2012/27/EU, as adapted and applied under the EnC legal framework.

Reporting element	Specification	Unit	Year X-3		Year X-2		Additional information
			PEC	and/or FEC	PEC	and/or FEC	
PaM Number	Miap	n/a					
Amount of energy savings achieved in eligible buildings owned and occupied by their central government in Year X-3 and X-2	Miap	ktoe					
Sum of energy savings achieved in eligible buildings owned and occupied by their central government, over the time period 2021 – Year X-3 (X-2)(i.e. corresponding to 1 % renovation rate until 31 December 2023 and 3% renovation rate from 1 January 2024 in line with Article (5), point 16 of Ministerial Council Decision 2014/14/MC-EnC)	Miap	ktoe					

2. Table 2 shall report energy savings resulting from renovation measures and alternative compliance approaches applied to central government buildings, covering both PEC (PEC) and, where relevant, FEC (FEC), for the reporting years X-3 and X-2.

3. Where the Republic of Serbia applies an alternative approach to paragraphs 1–5 of Article 5 of Directive 2012/27/EU, the reported energy savings shall demonstrate that the overall level of achieved savings is at least equivalent to that which would result from the standard renovation obligation.
4. The reporting element “PaM Number” shall refer to the identification code of the relevant policy or measure supporting central government building renovation, as reported under the PAM Annex IX. This reference shall ensure traceability between physical renovation outcomes and the underlying policy framework.
5. The reporting element “Amount of energy savings achieved in eligible buildings owned and occupied by the central government in Year X-3 and X-2” shall report the annual energy savings, expressed in kilotonnes of oil equivalent (ktoe), achieved as a direct result of:
 - energy renovation of central government buildings, and/or
 - alternative measures allowed under Article 5(6) of Directive 2012/27/EU, including behavioural measures, system upgrades or equivalent actions.
6. The reporting element “Sum of energy savings achieved in eligible buildings owned and occupied by the central government over the period 2021 – Year X-3 (X-2)” shall provide the cumulative energy savings achieved since 2021, corresponding to the obligation equivalent to a 3 % annual renovation rate, expressed in ktoe.
7. Energy savings reported in Table 2 may be estimated, deemed, metered, scaled or surveyed, in accordance with national methodologies and data availability, provided that the same calculation approach is applied consistently across reporting years.
8. Energy savings related to new constructions shall not be included in Table 2. Only savings attributable to existing buildings owned and occupied by the central government shall be reported, in line with the scope of Article 5 of Directive 2012/27/EU.
9. The “Additional information” column shall be used to provide concise methodological clarifications, including:
 - assumptions used for estimating savings,
 - references to national calculation methodologies or audit procedures,
 - links to supporting programmes or budgetary instruments.
10. Table 2 shall reflect achieved savings only. Planned, expected or forecasted savings shall not be reported in this table and shall instead be addressed in the narrative sections of the Progress Report.
11. The Ministry shall act as the lead reporting entity for Table 1, in cooperation with the Ministry responsible for construction, which shall act as a co-lead reporting entity.
12. Any inconsistencies between the values reported in Table 2 and information reported under PAMs, building renovation reporting, or energy efficiency obligation schemes shall be resolved

through correction of the underlying data sources, and not through ad-hoc manual adjustments in the reporting template.

GUIDELINES FOR COMPLETING REPORTING FORM XIII: FINANCING OF MEASURES AND POLICIES

Table 1 – Progress towards financing

1. Table 1 shall serve as the mandatory framework for reporting progress towards financing of PAM included in the INECP, in accordance with Commission Implementing Regulation (EU) 2022/2299, as adapted and applied within the EnC legal framework.

PaM number(s) the reporting concerns	Eligible technologies/solutions	Initial investment assumptions (EUR)		Actual investments up to and including year X-2 (EUR)					Actual investments still to be implemented (EUR)	
		Value	Price year	National public funding	Total EU funding	Private funding (where available)	Price year	Description of source	Value	Price year
M	V	M		M	M	M _{iav}	M	M	M	
<i>PaM 1, or a group of PaM</i>										
<i>PaM 2, or a group of PaM</i>										
<i>Add further rows, as needed</i>										

2. Table 1 shall be completed for all PAMs, or groups of PAMs, for which investment needs or financing aspects are identified in the INECP or related national implementation documents. Each row of the table shall correspond to one PaM or a clearly defined group of PaMs.
3. The column “PaM number(s) the reporting concerns” shall contain the unique identifier(s) of the policy or measure as reported under the PAM Annex IX. Where several PaMs share a common financing structure, they may be grouped and reported jointly, provided this grouping is clearly explained.
4. In case a policy or measure referenced for financing purposes is missing from the PAM reporting framework, the relevant information shall first be completed in Table 1. It shall not be necessary to introduce a new policy or measure group in this Annex solely for the purpose of reporting additional groups or financing information in Annex XVI.
5. The column “Eligible technologies/solutions” shall describe, on a voluntary basis, the main technologies or solutions supported by the PaM, such as renewable generation technologies,

energy efficiency measures, grid infrastructure, storage, clean heating, transport electrification or other relevant solutions. The description shall be consistent with the scope of the PaM.

6. The columns under “Initial investment assumptions (EUR)” shall report ex ante estimates of total investment needs, where available.
 - The column “Value” shall indicate the estimated investment amount expressed in EUR.
 - The column “Price year” shall specify the year of prices used for the estimate. Where no initial estimate exists, this shall be explicitly stated.
7. The columns under “Actual investments up to and including year X-2 (EUR)” shall report realised financing, disaggregated as follows:
 - national public funding;
 - total EU funding, where applicable for EnC support instruments;
 - private funding, where available.

Only validated and officially reported financial data shall be used.

8. The column “Price year” under actual investments shall specify the price basis used for reporting realised investments, ensuring internal consistency across funding sources.
9. The column “Description of source” shall provide a brief explanation of the financing origin, including national budget lines, international financial institutions, EU or EnC-related instruments, private investment mechanisms or other sources.
10. The columns under “Actual investments still to be implemented (EUR)” shall report committed or planned investments, where available, distinguishing between estimated value and price year. These figures shall reflect realistic implementation expectations.
11. Where financial data are partially unavailable, estimates may be used only if clearly identified as such, and accompanied by an explanation of assumptions in the descriptive fields.
12. The Ministry shall act as Lead Reporter for this Annex, coordinating with the Ministry of Finance, managing authorities, international financial institutions and other relevant bodies. All reported data shall be consistent with national financial reporting and programme implementation records.
13. Incomplete or inconsistent financing information shall be considered a reporting gap and shall be addressed prior to submission in accordance with the national reporting system established under this Rulebook.

GUIDELINES FOR COMPLETING REPORTING FORM XIII: AIR QUALITY AND AIR EMISSIONS IMPACTS

Table 1 – Impacts on air quality and emissions to air

1. Table 1 shall serve as the mandatory framework for reporting the impacts of PAM on air quality and emissions to air, in accordance with Commission Implementing Regulation (EU) 2022/2299, as adapted and applied within the EnC legal framework.

PaM number(s) the reporting concerns	Reference year	Affected pollutant(s)	Quantified expected emission impacts (kt/yr)					Qualitative assessment of expected emission impacts	Details of the methodologies used for analysis	Qualitative description of uncertainties (where available)	Documentation/Source of methodologies	General comments
			t-5	t+0	t+1	t+1	t+2					
M	M	M	M _{ia,v}					V/M	M _{ia,v}	V	M _{ia,v}	V
<i>PaM 1, or a group of PaM</i>												
<i>PaM 2, or a group of PaM</i>												
<i>Add further rows, as needed</i>												

2. Table 1 shall be completed for all policies and measures, or groups of policies and measures, reported under the INECP, that are expected to have an impact on emissions of air pollutants. Each row of the table shall represent either one individual policy or measure or a clearly defined group of policies and measures.
3. The column “PaM number(s) the reporting concerns” shall contain the ID(s) of the policy or measure as reported under the PAM reporting framework in Annex XI. The PaM ID(s) entered in this column shall correspond exactly to the PaM ID(s) reported in Table 1.
4. In case a policy or measure relevant for reporting impacts on air quality and emissions to air is missing from Annex XI, the corresponding information shall first be completed in Annex XI, Table 1, prior to reporting under this Annex. Reporting under this Annex shall not introduce new policies or measures that are not already defined in this Annex.
5. For the purposes of reporting under this Annex, PAM may be grouped at a higher level of aggregation than in Annex XI, where impacts on air quality and emissions to air cannot be meaningfully separated. Where a reporting line concerns several PAM or groups of policies and measures, all relevant PaM ID numbers shall be listed in the corresponding column.

6. It shall not be necessary to introduce new policy or measure groups in Annex XI solely for the purpose of reporting additional groupings under this Annex. Grouping under this Annex shall serve analytical clarity and shall not modify the structure of the PaM reporting framework.
7. The column "Reference year" shall indicate the base year used for estimating emission impacts. This year shall be consistent with the baseline applied in the modelling, analytical or expert assessment framework used for the estimation of impacts.
8. The column "Affected pollutant(s)" shall be completed by selecting one or more pollutants, including at least sulphur dioxide (SO₂), nitrogen oxides (NO_x), non-methane volatile organic compounds (NMVOC), ammonia (NH₃), particulate matter PM_{2.5}, and other pollutants where relevant. Selection shall reflect the expected impact pathway of the PAM.
9. The column "Affected pollutant(s)" shall be used to identify the air pollutant or pollutants on which the PAM, or the group of PAMs, is expected to have an impact, and for which emission changes are quantified or impacts are qualitatively described under this Annex. The reporting authority shall select the relevant pollutant(s) from a predefined drop-down list provided in the electronic reporting system, which shall include sulphur dioxide (SO₂), nitrogen oxides (NO_x), non-methane volatile organic compounds (NMVOC), ammonia (NH₃), particulate matter PM_{2.5} and the option "other". Where the option "other" is selected, the additional pollutant or pollutants shall be clearly specified in the relevant descriptive field. More than one pollutant may be selected for the same PAM by adding an additional record, where the PAM is expected to affect multiple pollutants. Only the most relevant pollutants shall be selected, meaning those for which the PAM is expected to have a significant or direct impact and for which emission changes are reported in the quantified or qualitative impact columns of the table.
10. The columns under "Quantified expected emission impacts (kt/yr)" shall report estimated emission changes, expressed as differences relative to the reference year, for the following time horizons: t, t+5, t+10, t+15, t+20 and t+25. Emission reductions shall be reported as negative values, while emission increases shall be reported as positive values.
11. Where quantified estimates of emission impacts are available, they shall be reported at the highest level of detail possible, without unnecessary aggregation of quantitative data. Aggregation of impacts across policies or measures shall be avoided unless disaggregation is not feasible due to methodological or data constraints.
12. Where quantified estimates are N/A, a qualitative assessment of expected emission impacts shall be mandatory, indicating the direction and relative magnitude of impacts, such as significant reduction, moderate reduction, negligible impact or increase.
13. The column "Qualitative assessment of expected emission impacts" shall be used where quantified estimates of emission impacts are N/A and shall provide a clear and reasoned explanation of the expected effects of the PAM, or group of PAMs, on air pollutant emissions in future years. The qualitative assessment shall describe the projected impact in relation to the level of emissions under the scenario WEM (WEM) and shall clearly indicate, for each affected pollutant, whether the expected impact represents an emission reduction, no significant change or an emission increase. The assessment should further specify the expected timeframe over which the impacts are anticipated to materialise, where such information is available.

14. The column “Details of the methodology used for analysis” shall describe the analytical approach applied, including models used, assumptions applied, baseline definition and main data sources. The description shall be sufficiently detailed to allow understanding of how the reported impacts were derived.
15. The column “Qualitative description of uncertainty” shall be completed on a V basis, explaining key uncertainties related to data availability, modelling assumptions, policy implementation timing or behavioural responses.
16. The column “Documentation/Source of methodologies” shall reference relevant reports, studies or analytical documentation, including national air quality plans, emission inventories, modelling studies or supporting technical reports.
17. The column “General comments” shall be used on a V basis to provide additional clarifications, contextual information or methodological notes that are not covered elsewhere in the table.
18. The ministry responsible for environment and air quality shall act as Lead Reporter for Annex XIV, in close coordination with the Ministry of Mining and Energy and other institutions involved in the design, implementation and monitoring of PAMs.
19. Consistency between this Annex and other Annexes, in particular Annex XI and Annex XV, shall be ensured, including consistency of PaM IDs, assumptions, timelines, policy scope and analytical baselines.

**GUIDELINES FOR COMPLETING REPORTING FORM XV: PaMs RELATED TO NATIONAL OBJECTIVES
FOR THE PHASING OUT OF ENERGY SUBSIDIES, IN PARTICULAR FOR FOSSIL FUELS**

Table 1 – PAM to Phase Out Energy Subsidies, in Particular for Fossil Fuels

1. Table 1 shall serve as the mandatory framework for reporting PAM aimed at phasing out energy subsidies, with particular emphasis on fossil fuel subsidies. The table shall provide a transparent, structured and comparable overview of subsidy schemes, their scope, financial magnitude and phase-out status.

Subsidy for fossil fuel or for other	Name of policy (English)	Name of policy (Local language)	Sector	Purpose	Carrier	Category	Implementation period		Subsidy volumes		
							Start	Finish	X-3	X-2	Currency(1)
M	M	M	M	M	M	M	M	M	M	M	M
<i>Subsidy 1</i>											
<i>Subsidy 2</i>											
<i>Add further rows, as needed</i>											

(1) Values shall be expressed in euros

2. Table 1 shall be completed for all existing and former subsidy schemes that support fossil fuels or other energy carriers, including subsidies that are being phased out, have been reformed, or are no longer in force but were active during years X-3 or X-2 of the reporting cycle.
3. The column “Subsidy for fossil fuel or other” shall be completed by selecting one option from the predefined drop-down menu, as follows:
- Fossil fuel;
 - Other (including subsidies for electricity, nuclear, renewables or energy efficiency). Where subsidies relate to electricity generation from fossil fuels, they shall be reported under Fossil fuel.
4. The columns “Name of policy (English)” and “Name of policy (Serbian)” shall provide the official title of the subsidy scheme or measure. These fields are mandatory and shall correspond to formal legal, regulatory or budgetary instruments.
5. The column “Sector” shall be completed using the predefined drop-down menu. Member States shall select one or more applicable options, including, where relevant:
- Energy sector (with sub-options such as fossil fuel extraction, energy conversion, refining, electricity production, H&C, LNG, hydrogen);
 - Transport (air, rail, road, maritime);

- Households;
 - Industry (including energy-intensive industry);
 - Services;
 - Agriculture;
 - Public sector;
 - Economic sector;
 - Other (to be specified).
6. The column “Purpose” shall be completed by selecting from the predefined drop-down menu, which includes, inter alia:
- Support to energy demand;
 - Support to energy supply;
 - Support to infrastructure;
 - Support to production;
 - Other (to be specified).

The selected purpose shall reflect the primary objective of the subsidy.

7. The column “Carrier” shall be completed using the predefined drop-down menu indicating the energy carrier supported by the subsidy. Options include, but are not limited to:
- All fossil fuels;
 - Coal/lignite;
 - Oil and petroleum products (including gasoline, diesel, kerosene);
 - Natural gas;
 - Electricity;
 - Bioenergy;
 - Hydrogen;
 - Renewables (solar, wind, hydro, geothermal);
 - Other (to be specified).
8. The column “Category” shall describe the type of subsidy instrument and shall be selected from the predefined drop-down menu, including:
- Direct transfers (grants, soft loans);
 - Tax expenditures (tax exemptions, tax refunds, tax credits, tax allowances);
 - Income or price support;
 - Capacity payments;
 - Biofuels blending mandate;
 - RES quotas with tradable certificates;
 - Differentiated grid connection charges;
 - Energy efficiency obligations;
 - Interruptible load schemes;
 - Contract for Difference (CfD);
 - Feed-in premiums;
 - Feed-in tariffs;
 - Consumer price guarantees (cost support);

- Consumer price guarantees (price regulation);
 - Producer price guarantees (price regulation);
 - Others
9. The columns “Implementation period – Start” and “Implementation period – Finish” shall indicate the year in which the subsidy scheme entered into force and the year in which it ended or is scheduled to end. Where a subsidy is still in force, the finish year shall remain empty.
 10. The columns “Subsidy volumes – X-3” and “Subsidy volumes – X-2” shall report the financial value of the subsidy actually paid in the respective years, expressed in nominal terms. These values shall be reported where available and shall reflect realised expenditures, not budgeted or planned amounts.
 11. The column “Currency” shall be completed in EUR. The same currency shall be used consistently for X-3 and X-2 values for each subsidy.
 12. Where exact financial data are N/A, Member States may report best estimates, provided that the underlying methodology and assumptions are clearly explained in accompanying document.
 13. The Ministry shall act as Lead Reporter for this Annex, ensuring coordination with the Ministry of Finance, AERS and other relevant institutions to guarantee completeness, consistency and transparency of the reported data.
 14. Any inconsistencies between reported subsidy data and national budgetary or fiscal reporting shall be resolved through correction of the underlying data sources and not through ad-hoc adjustments in the reporting template.

GUIDELINES FOR COMPLETING REPORTING FORM XVI: ADDITIONAL REPORTING OBLIGATIONS IN THE FIELD OF RENEWABLE ENERGY

1. This Annex provides structured guidance for fulfilling the additional reporting obligations in the area of renewable energy, as set out in Annex XVI of Commission Implementing Regulation (EU) 2022/2299, as adapted and applied within the EnC legal framework.
2. For tables that are pre-filled on the basis of other reporting sources or where reporting requirements are more straightforward, simplified guidance is provided. This Annex is composed of nine reporting tables, as follows:
 - Table 1 – Functioning of the system of guarantees of origin for electricity, gas and heating & cooling from RES
 - Table 2 – Changes in commodity prices and land use associated with the use of biomass and other forms of energy from renewable sources
 - Table 3 – Estimated excess production of energy from renewable sources compared to the national trajectory towards the 2030 target
 - Table 4 – Technological development and deployment of biofuels made from feedstocks listed in Annex IX to Directive (EU) 2018/2001
 - Table 5 – Estimated impact of the production or use of biofuels, bioliquids and biomass fuels on biodiversity, water resources and availability, soils and air quality
 - Table 6 – Observed cases of fraud in the chain of custody of biofuels, bioliquids and biomass fuels
 - Table 7 – Share of biodegradable waste in waste-to-energy plants used for producing energy
 - Table 8 – Electricity and heat generation from renewable energy in buildings, including, where available, disaggregated data on energy produced, consumed and injected into the grid
 - Table 9 – Amount of solid biomass used for energy production
3. Each table shall be completed in accordance with the specific guidance provided in the corresponding section of this Annex, ensuring consistency with national renewable energy statistics, sustainability reporting, and previously submitted information under the INECP and related reporting instruments.

Table 1 – Functioning of the system of guarantees of origin for electricity, gas and heating & cooling from renewable sources

1. Table 1 shall serve as the mandatory framework for reporting on the functioning of the system of guarantees of origin (GOs) for electricity, gas and H&C produced from RES, in accordance with Article 19 of Directive (EU) 2018/2001, as adapted and applied within the EnC legal framework. The table shall provide information on the issuance and cancellation of guarantees of origin and the resulting annual national renewable energy consumption for the reporting years X-3 and X-2.

Reporting element	Specification	Unit	Year	
			X-3	X-2
Electricity				
Guarantees of origin – issued	Miap	Number		
Guarantees of origin – cancelled	Miap	Number		
Guarantees of origin – resulting annual national renewable energy consumption	Miap	GWh		
Gas				
Guarantees of origin – issued	Miap	Number		
Guarantees of origin – cancelled	Miap	Number		
Guarantees of origin – resulting annual national renewable energy consumption	Miap	GWh		
Heating/cooling				
Guarantees of origin – issued	Miap	Number		
Guarantees of origin – cancelled	Miap	Number		
Guarantees of origin – resulting annual national renewable energy consumption	Miap	GWh		
Measures taken to ensure reliability	Miap	n/a		
Measures taken to protect against fraud of the system	Miap	n/a		

2. JSC EMS Belgrade acts as the competent body for the issuance, transfer, cancellation, and management of guarantees of origin, while oversight and policy-making are provided by the Ministry. Where applicable, the operation of the registry and technical administration are conducted through the national electronic registry for guarantees of origin, which is interoperable with European systems.
3. For each energy carrier (electricity, gas, H&C), the reporting elements “Guarantees of origin – issued” and “Guarantees of origin – cancelled” shall be completed for years X-3 and X-2. Values shall be reported as absolute numbers. Issued guarantees of origin shall correspond to renewable energy produced in Serbia during the reporting period for which guarantee of origin is issued, while cancelled guarantees of origin shall reflect renewable energy consumed domestically during the same period for which a guarantee of origin has been used for the purpose of proving the origin of the electricity consumed.
4. The reporting element “Guarantees of origin – resulting annual national renewable energy consumption” shall be reported in GWh, separately for electricity, gas, and H&C, and for each reporting year. The reported values shall reflect the quantity of FEC for which the renewable origin has been demonstrated, ensuring the avoidance of double counting and consistency with national energy statistics.

For electricity, the resulting annual national renewable energy consumption shall be determined as: the cancelled guarantees of origin for energy consumption from RES in the reporting period, to which the quantity of electricity from support schemes for which no guarantees of origin are issued and which is consumed in the Republic of Serbia is added, and to which the share of renewable sources in the national residual mix is added, multiplied by the total energy

consumption for the reporting period not covered by the use of guarantees of origin and the values of the quantity of supported production.

For gas and H&C, the resulting annual national renewable energy consumption shall be determined as: the cancelled guarantees of origin for energy consumption from RES in the reporting period, plus the energy consumption from RES through other reliable tracking mechanisms that avoid double counting, which may include the renewable share of the residual mix multiplied by the total energy consumption for the reporting period that is not covered by guarantees of origin cancellation nor other reliable tracking mechanisms, where applicable. The same calculation principles and data sources shall be applied consistently across reporting years. Any use of residual mix assumptions or additional tracking mechanisms shall be in line with national methodologies and shall ensure full consistency with renewable energy accounting under Directive (EU) 2018/2001.

5. Data shall be reported for calendar years X-3 and X-2, where X is the reporting year. The same methodological approach, data sources and calculation principles shall be applied consistently across reporting years and energy carriers to ensure comparability over time.
6. The reporting element “Measures taken to ensure reliability” shall describe the legal, administrative and technical measures applied in Serbia to guarantee the accuracy, traceability and integrity of the guarantees of origin system. This may include accreditation of issuing bodies, registry security measures, verification procedures for renewable energy production, and periodic audits. Where measures are based on specific legal acts, their official titles and references shall be provided.
7. The reporting element “Measures taken to protect against fraud of the system” shall describe the safeguards implemented to prevent misuse, double counting or fraudulent issuance and cancellation of guarantees of origin. This may include cross-checks with energy production and consumption data, penalties for non-compliance, registry access controls, and cooperation with inspection bodies and law-enforcement authorities.
8. Reporting elements in Table 1 are Miap. Numerical data shall be provided as integers for guarantees of origin issued and cancelled, and as decimal numbers for resulting annual renewable energy consumption expressed in GWh. Textual fields shall provide concise but sufficiently detailed descriptions.
9. The Ministry shall act as Lead Reporter for Table 1, coordinating with JSC EMS Belgrade, the transmission, distribution and closed distribution system operators, and the national statistical authority, to ensure consistency with national energy balances and renewable energy statistics.

Table 2 – Changes in commodity prices and land use associated with use of biomass and other forms of energy from renewable sources

1. Table 2 shall be used to report observed changes in commodity prices and land use within Serbia that are associated with the increased use of biomass and other forms of energy from renewable sources. The objective is to identify potential market distortions, resource competition, or indirect impacts arising from renewable energy deployment, in particular from bioenergy.

Reporting element	Specification	Description
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Please report changes in commodity prices within the Contracting Party associated with its increased use of biomass and other forms of energy from renewable sources ⁽¹⁾	M _{iap}	
Please report changes in land use within the Contracting Party associated with its increased use of biomass and other forms of energy from renewable sources ⁽²⁾	M _{iap}	

2. The reporting shall cover changes occurring at national level, or at sub-national level where relevant and data are available, and shall focus on developments that can be reasonably linked to increased demand for biomass or other RES. Reporting under this table is Miap.

3. The reporting element “Please report changes in commodity prices within Serbia associated with its increased use of biomass and other forms of energy from renewable sources” shall be completed where such changes are observed and relevant. Reported changes in commodity prices may include, where relevant:

- shifts in prices of food and feed crops where these are used as bioenergy feedstocks or compete with energy uses;
- changes in prices of forestry products, including roundwood, residues or by-products used for energy;
- price effects related to increased demand for waste and residues used in energy production, including competition with material uses.

Only actual observed changes shall be reported. Speculative or modelled price impacts shall not be included in this table and may instead be discussed in narrative sections, where relevant.

4. The reporting element “Please report changes in land use within Serbia associated with its increased use of biomass and other forms of energy from renewable sources” shall cover only actual changes in land used for biomass consumed for energy or for ground-mounted solar photovoltaic systems installed on agricultural land. Reporting shall not include changes in total agricultural land, but shall be limited to land-use changes that are directly attributable to renewable energy deployment.

To complement the assessment, Serbia may additionally provide information on total unutilised agricultural land, expressed both in absolute terms and as a percentage of total agricultural land. This information shall serve to contextualise land availability and to assess the potential influence of increased demand for biomass for non-food and non-feed purposes on land-use dynamics.

5. The description field shall provide a concise qualitative explanation of the reported changes, including:

- the type of biomass or renewable energy source concerned;
- the affected commodity or land category;
- the direction and approximate magnitude of the change, where available;
- relevant contextual factors, such as policy measures, market trends or sustainability safeguards.

6. Where no significant changes in commodity prices or land use have been observed during the reporting period, this shall be explicitly stated.
7. The Ministry shall act as Lead Reporter, in cooperation with ministries or institutions responsible for agriculture, forestry, environment and statistics. Data sources may include national price statistics, agricultural and forestry databases, land registries, or other official assessments.

Table 3 – Estimated excess production of energy from renewable sources compared to the national trajectory towards the 2030 target

1. Table 3 shall serve as the mandatory-if-applicable reporting framework for the Republic of Serbia to present estimated excess or deficit production of energy from renewable sources compared to the national renewable energy trajectory towards the 2030 target, as defined in the INECP (INECP) of Serbia and in accordance with Directive (EU) 2018/2001 (RED II), as adapted and applied within the EnC legal framework. The table provides a year-by-year assessment for the period 2022–2030, supporting transparency on potential surpluses, shortfalls and the possible need for cooperation mechanisms.

Reporting element	Specification	Unit	2022	2023	2024	2025	2026	2027	2028	2029	2030
Estimated excess production resulting from domestic renewable sources (A)	Miap	ktoe									
Estimated production resulting from joint projects between Contracting Parties or Contracting Parties and Member States or joint projects between Contracting Parties and third countries which counts toward the national contribution towards the 2030 target (B)	Miap	ktoe									
Estimated production resulting from joint support schemes which counts toward the national contribution towards the 2030 target (C)	Miap	ktoe									
Estimated excess production overall (excluding future statistical transfers) (=A+B+C)	Miap	ktoe									
Estimated deficit production resulting from domestic renewable sources (D)	Miap	ktoe									

2. All values shall be reported in kilotonnes of oil equivalent (ktoe).
3. Estimated excess production resulting from domestic renewable sources (A). This row shall report the estimated quantity of renewable energy produced from domestic renewable energy installations located in the Republic of Serbia that exceeds the level required to remain on the national trajectory towards the 2030 renewable energy target in a given year.

The estimation shall be derived from projected or realised renewable electricity, H&C, and renewable fuels production, net of the quantity required to meet the annual milestone of the Serbian trajectory.

4. Estimated production resulting from joint projects (B). This row shall include renewable energy production resulting from joint projects involving the Republic of Serbia, where such projects are established with other EnC Contracting Parties or with EU Member States provided that the resulting energy production is legally counted towards Serbia's national renewable energy contribution in accordance with Articles 9–13 of Directive (EU) 2018/2001. If Serbia does not participate in joint projects during the reporting period, the entry shall be marked as "NA".
5. Estimated production resulting from joint support schemes (C). This row shall report renewable energy production attributed to Serbia through joint support schemes, in accordance with Article 11 of Directive (EU) 2018/2001, where applicable. In the absence of joint support schemes involving Serbia, the reporter shall indicate "NA".
6. Estimated excess production overall (A+B+C). This row shall present the total estimated excess renewable energy production, calculated as the sum of rows (A), (B) and (C). The reported value shall exclude future or hypothetical statistical transfers, which shall not be anticipated in this table.
7. Estimated deficit production resulting from domestic renewable sources (D). Where projected or observed renewable energy production in Serbia falls below the national renewable energy trajectory, this row shall report the estimated deficit for the respective year. The reported deficit shall indicate the potential need for:
 - accelerated domestic deployment of renewable energy technologies;
 - future joint projects or joint support schemes; or
 - statistical transfers, which shall be reported separately under the relevant annexes.
8. The values reported in Table 3 shall be consistent with:
 - the renewable energy contribution and trajectory reported under Annex II – Decarbonisation: Renewable Energy;
 - projections used in the Serbian INECP and its updates; and
 - national energy balance data and renewable energy statistics prepared in accordance with Eurostat methodologies.
9. The Ministry shall act as Lead Reporter for Table 3, in coordination with the Statistical Office of the Republic of Serbia, the transmission and distribution system operators, and other competent institutions, ensuring methodological consistency and coherence with official national projections and statistics.

Table 4 – Technological development and deployment of biofuels made from feedstocks listed in Annex IX to Directive (EU) 2018/2001

1. Table 4 shall serve as the reporting framework for information on the technological development and deployment of biofuels produced from feedstocks listed in Annex IX to Directive (EU) 2018/2001, as adapted and adopted by the Ministerial Council of the EnC legal frame. The table aims to provide transparency on the development status, deployment scale and contribution of advanced biofuels in the Republic of Serbia.

Please report technological development and deployment of biofuels in the Republic of Serbia made from feedstocks listed in Annex IX to Directive 2018/2001	M	
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2. The reporting element “Please report technological development and deployment of biofuels in the Republic of Serbia made from feedstocks listed in Annex IX to Directive (EU) 2018/2001” is mandatory. Where no technological development, production, deployment or imports of such biofuels have taken place during the reporting period, this shall be explicitly stated.
3. The detailed table below the main reporting element is voluntary and shall be completed only if relevant developments exist. Where applicable, reporting shall be done per feedstock type, selected from the predefined Annex IX feedstock list (Part A and/or Part B), using one row per feedstock and technology pathway.

Reporting element	Specification	Feedstock type	Installed capacity, ktoe/year	Number of installations	Actual production, ktoe	Description
Please report technological development and deployment of biofuels in the Republic of Serbia made from feedstocks listed in Annex IX to Directive 2018/2001	V	Input feedstock type(s) here (see list from Annex IX of Directive 2018/2001)				
	V	Input feedstock type(s) here (see list from Annex IX of Directive 2018/2001)				
	V	Input feedstock type(s) here (see list from Annex IX of Directive 2018/2001)				
	V	Input feedstock type(s) here (see list from Annex IX of				

	Directive 2018/2001)				
V	Input feedstock type(s) here (see list from Annex IX of Directive 2018/2001)				
V	Input feedstock type(s) here (see list from Annex IX of Directive 2018/2001)				

4. The column “Feedstock type” shall include only feedstocks explicitly listed in Annex IX, Part A or Part B of Directive (EU) 2018/2001. The reporter shall specify the exact feedstock category (e.g. agricultural residues, forest residues, used cooking oil, animal fats category 1 or 2, sewage sludge, etc.), ensuring consistency with sustainability and traceability rules. Where applicable, the following information shall be reported for each feedstock type:
 - Installed capacity (ktoe/year), representing the maximum annual biofuel production capacity of installations using the specified feedstock;
 - Number of installations, referring to physical production plants located in Serbia;
 - Actual production (ktoe), reflecting real output during the reporting year.
 - If no installations exist, the corresponding cells shall be left empty or marked as “NA”.
5. Information reported in Table 4 shall be consistent with:
 - the renewable energy measures and trajectories reported under Annex II – Decarbonisation: Renewable Energy;
 - national legislation on biofuels, sustainability criteria and transport decarbonisation; and
 - any strategic documents related to advanced biofuels, circular economy or waste-to-energy policies in Serbia.
6. The Ministry shall act as Lead Reporter for Table 4, in coordination with the Ministries responsible for agriculture, environmental protection and waste management, ensuring coherence with sustainability reporting and fuel quality monitoring systems.

Table 5 – Estimated impact of the production or use of biofuels, bioliquids and biomass fuels on biodiversity, water resources, water availability and quality, soils and air quality

1. Table 5 shall serve as the reporting framework for assessing the estimated environmental impacts of the production and use of biofuels, bioliquids and biomass fuels on biodiversity, water resources and availability, soils and air quality. The table aims to ensure transparency regarding potential environmental pressures associated with renewable energy deployment in the Republic of Serbia.

Reporting element	Production of biofuels, bioliquids, biomass				Use of biofuels, bioliquids, biomass			
	Estimated impact of production of biofuels, bioliquids, biomass	Unit	Time period	Description of methods to estimate the impact	Estimated impact of use of biofuels, bioliquids, biomass	Unit	Time period	Description of methods to estimate the impact
	Miav	Miav	Miav	Miav	Miav	Miav	Miav	Miav
Biodiversity								
Water stock (ground water, surface water) & water availability								
Soils								
Air quality								

2. Table 5 is structured in two distinct parts:

- impacts related to the production of biofuels, bioliquids and biomass fuels; and
- impacts related to the use of biofuels, bioliquids and biomass fuels.

For each environmental dimension, information may be reported separately for production and use, where relevant.

3. Reporting shall be organised by the following predefined environmental categories, which shall not be modified:

- biodiversity;
- water stock (groundwater and surface water) and water availability;
- soils;
- air quality.

4. The reporting elements in Table 5 are Miav. Where no data, studies or assessments are available at national level for a given environmental dimension, this shall be clearly indicated and justified in qualitative terms.

5. The reporter may describe impacts in a quantitative and/or qualitative manner.

- Where quantitative impacts are reported, the unit and time period shall be specified explicitly.
- Where quantitative data are N/A, a qualitative assessment (e.g. low, moderate, significant impact; no observed impact) may be provided, supported by references to studies, monitoring results or policy assessments.

6. References or links to detailed documents (preferably peer-reviewed studies or official reports) are encouraged and could be provided as attachment in the electronic system.

7. The Ministry shall act as Lead Reporter for Table 5, in coordination with the Ministry of Environmental Protection, relevant water authorities and environmental agencies responsible for biodiversity, soil and air quality monitoring.
8. Table 5 shall reflect observed or assessed impacts, not hypothetical or speculative effects. Where impacts are expected but not yet observed, this shall be clearly indicated as an expectation and supported by appropriate justification.

Table 6 – Observed cases of fraud in the chain of custody of biofuels, bioliquids and biomass fuels

1. Table 6 shall serve as the reporting framework for observed and confirmed cases of fraud in the chain of custody of biofuels, bioliquids and biomass fuels, in accordance with Directive (EU) 2018/2001 and the associated sustainability and traceability requirements.

Please report observed cases of fraud in the chain of custody of biofuels, bioliquids and biomass fuels	Miap	
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2. Fraud in the chain of custody may include, inter alia:
 - misrepresentation of feedstock origin or type;
 - false sustainability certificates or documentation;
 - double counting of biomass or biofuel quantities;
 - misreporting of renewable content; or
 - breaches of mass-balance or traceability rules.
3. Where applicable, the description shall briefly include:
 - the type of biofuel, bioliquid or biomass fuel concerned;
 - the stage of the supply chain where the irregularity occurred (production, processing, transport, trading, use);
 - the nature of the fraud detected; and
 - the corrective or enforcement measures taken by competent authorities.
4. If the fraud led to legal actions, the exact name of the legal action and legal decision if available has to be reported.
5. In the Republic of Serbia, reporting shall reflect the current scope of biofuel and biomass use, taking into account that advanced biofuels and complex international supply chains remain limited
6. The Ministry shall act as Lead Reporter for Table 6, in coordination with inspection bodies, customs authorities and other institutions responsible for sustainability verification and market surveillance, such as a verification scheme holder performing an audit.

Table 7 – Share of biodegradable waste in waste-to-energy plants used for producing energy

1. Table 7 shall provide information on the operation of waste-to-energy (WtE) plants and the share of biodegradable waste used for energy production, in order to ensure correct accounting of renewable energy from waste.

		Year	
		X-3	X-2
Are waste-to-energy plants operated?	Miap		
If yes			
Share of biodegradable waste used (%)	Miap		
Methodology for estimating	Miap		

the share			
Steps taken to improve and verify the estimates	M _{iap}		

2. The reporting element “Are waste-to-energy plants operated?” shall be completed by selecting Yes or No for each reporting year (X-3 and X-2).
 - If No, the remaining rows of the table may be left empty.
 - If Yes, all subsequent reporting elements shall be completed.
3. Where WtE plants are operated, the share of biodegradable waste used (%) shall be reported for each reporting year. This share shall reflect the proportion of biodegradable content in the total waste input used for energy production.
4. The reporting element “Methodology for estimating the share” shall briefly describe the approach used, such as:
 - waste composition analyses;
 - sampling and laboratory testing;
 - default factors derived from national or EU guidance; or
 - plant-specific operational data,
 - national or Eurostat data.

The methodology shall be applied consistently across years.
5. The reporting element “Steps taken to improve and verify the estimates” shall describe measures such as:
 - improved data collection or sampling frequency;
 - third-party verification;
 - alignment with waste statistics; or
 - updates to methodological assumptions.
6. The Ministry shall act as Lead Reporter for Table 6, in coordination with waste management authorities.

Table 8 – Electricity and heat generation from renewable energy in buildings, including, where available, disaggregated data on energy produced, consumed and injected into the grid

1. Table 8 shall serve as the mandatory-if-available framework for reporting electricity and heat generation from RES in buildings, including the consumption of renewable energy in buildings and, where applicable, electricity and heat injected into the grid, in accordance with Directive (EU) 2018/2001, as adapted and applied within the EnC legal framework.

Reporting element	Specification	Unit	Year	
			X-3	X-2
Total FEC from renewables in buildings for heating purposes	M _{iav}	ktoe		
Solar Thermal System	M _{iav}	ktoe		

Biomass	M _{iav}	ktoe		
Heat pumps	M _{iav}	ktoe		
Geothermal systems	M _{iav}	ktoe		
Other decentralised renewable sources	M _{iav}	ktoe		
Total renewable heat consumed in buildings	M _{iav}	ktoe		
Solar thermal systems	M _{iav}	ktoe		
Biomass	M _{iav}	ktoe		
Heat pumps	M _{iav}	ktoe		
Geothermal systems	M _{iav}	ktoe		
Other decentralised renewable sources	M _{iav}	ktoe		
Total renewable heat produced and fed into the grid (district heating)	M _{iav}	ktoe		
Solar thermal systems	M _{iav}	ktoe		
Biomass	M _{iav}	ktoe		
Heat pumps	M _{iav}	ktoe		
Geothermal systems	M _{iav}	ktoe		
Other decentralised renewable sources	M _{iav}	ktoe		
Total renewable electricity production in buildings	M _{iav}	ktoe		
Solar PV systems	M _{iav}	ktoe		
Biomass	M _{iav}	ktoe		
Geothermal systems	M _{iav}	ktoe		
Other decentralised renewable sources	M _{iav}	ktoe		
Total renewable electricity consumption in buildings	M _{iav}	ktoe		
Solar PV systems	M _{iav}	ktoe		
Biomass	M _{iav}	ktoe		
Geothermal systems	M _{iav}	ktoe		
Other decentralised renewable sources	M _{iav}	ktoe		
Total renewable electricity fed into grid	M _{iav}	ktoe		
Solar PV systems	M _{iav}	ktoe		
Biomass	M _{iav}	ktoe		
Geothermal systems	M _{iav}	ktoe		
Other decentralised renewable sources	M _{iav}	ktoe		

2. Table 8 shall be completed separately for H&C and for electricity, following the reporting elements predefined. The structure of the table distinguishes between:

- renewable energy consumed in buildings;
- renewable energy produced in buildings; and
- renewable energy fed into the grid, including district heating systems where applicable.

3. The column “Reporting element” shall not be modified. It defines the technology-specific breakdown to be reported, including solar thermal systems, biomass, heat pumps, geothermal systems, solar PV systems and other decentralised renewable sources, as relevant to the Serbian building stock.
4. All quantitative values shall be reported in kilotonnes of oil equivalent (ktoe). Reported values shall reflect achieved energy generation and consumption for the reporting years X-3 and X-2 and shall be consistent with national energy balances and SHARES-related calculations.
5. For heating purposes, the rows “Total FEC from renewables in buildings for heating purposes” and “Total renewable heat consumed in buildings” shall reflect renewable heat actually used within buildings. The disaggregated rows by technology shall sum to the corresponding total rows.
6. The rows “Total renewable heat produced and fed into the grid (district heating)” shall be completed only where renewable heat from buildings is supplied to district heating networks. Where such flows do not exist in Serbia for the reporting years, the corresponding fields shall be reported as N/A.
7. For electricity, the rows “Total renewable electricity production in buildings”, “Total renewable electricity consumption in buildings” and “Total renewable electricity fed into grid” shall reflect generation from building-integrated and building-connected installations, primarily solar PV systems, and other decentralised renewable sources where relevant. Consumption and grid injection shall be reported separately to avoid double counting.
8. Biomass entries shall include only renewable biomass used in compliance with sustainability and GHG savings criteria under Directive (EU) 2018/2001. Non-renewable biomass and biomass used outside buildings shall not be reported in this table.
9. Where disaggregated data by technology are not fully available, the reporter shall complete the total rows and provide best-available estimates for technology-specific rows, applying a consistent methodology across reporting years. Any significant data gaps or estimation methods shall be explained in the accompanying narrative sections of the Progress Report.
10. The reporting authority shall ensure consistency between Table 8 and related reporting under Annex II (Renewable Energy), Annex XVI Tables 1–7, and national statistical reporting to Eurostat, particularly with respect to renewable energy consumption in buildings and distributed generation.
11. The Ministry shall act as Lead Reporter for Table 8, in coordination with the relevant statistical authority, AERS and distribution system operators, to ensure data consistency, methodological transparency and alignment with Serbia’s national renewable energy framework.

Table 9 – The amount of solid biomass used for energy production

1. Table 9 shall serve as the mandatory framework for reporting the amount of solid biomass used for energy production in the Republic of Serbia, disaggregated by sector and expressed in terajoules on a net calorific value basis (TJ NCV). The table covers biomass use in the energy sector (electricity, combined heat and power and heat production), transformation sector, industry (internal use), residential sector and other final uses.

Reporting element	Specification	Unit	Year	
			X-3	X-2
1) Energy sector (total)	M	TJ NCV		
a) Electricity	M	TJ NCV		
b) Combined heat and power	M	TJ NCV		
c) Heat	M	TJ NCV		
2) Transformation sector (except for energy)	M	TJ NCV		
3) Industry sector internal (consumed and autoproduced electricity, CHP and heat)	M	TJ NCV		
4) Direct final consumption residential	M	TJ NCV		
5) Other	M	TJ NCV		

2. All numerical values in Table 9, highlighted in yellow for years X-3 and X-2, are automatically pre-filled in the electronic reporting system on the basis of the Eurostat national energy balance. These values shall not be manually modified. The responsibility of the reporting authority is limited to verifying the correctness and completeness of the automatically populated data. Any corrections shall be made exclusively through revisions of the underlying national energy statistics and will be reflected automatically in subsequent reporting cycles.
3. The Ministry shall act as Lead Reporter for Table 9.

GUIDELINES FOR COMPLETING REPORTING FORM XVII: ADDITIONAL REPORTING OBLIGATIONS IN THE FIELD OF ENERGY EFFICIENCY

Table 1 - Progress in each sector and reasons why energy consumption remained stable or was growing in FEC sectors

1. Table 1 shall serve as the mandatory framework for reporting qualitative information on sectoral developments in FEC, explaining the underlying reasons why FEC remained stable or increased in the main end-use sectors, in accordance Annex XIV of Directive 2012/27/EU, as adapted and applied within the EnC legal framework.

Sector	Specification	Reasons for growth/stable FEC in year X-3(1)	Reasons for growth/stable FEC in year X-2
Industry	M	Choose (an) item(s)	Choose (an) item(s)
Transport	M	Choose (an) item(s)	Choose (an) item(s)
Households	M	Choose (an) item(s)	Choose (an) item(s)
Services	M	Choose (an) item(s)	Choose (an) item(s)
Agriculture	M	Choose (an) item(s)	Choose (an) item(s)
Other (2)	Miap		

(1) X-3 does not apply to the first progress reporting process on the implementation of the NECP.

2. Table 1 complements the quantitative reporting on energy efficiency contributions and trajectories by providing structured, indicator-based explanations of observed changes in FEC in the reporting years X-3 and X-2, for each FEC sector.
3. The sectors listed in the table (industry, transport, households, services, agriculture and other) correspond to the sectoral breakdown used in national energy balances and Eurostat reporting and shall not be modified.
4. For each sector and reporting year, the reporter shall select one or more predefined reasons explaining why FEC increased or remained stable. These reasons constitute qualitative progress indicators and are selected via a drop-down menu embedded in the electronic reporting template.
5. The selectable options are predefined in the reporting system and include the following categories of drivers (non-exhaustive):
 - Economic growth;
 - Decline of fuel prices;
 - Increase of value added;
 - Increase of employment;
 - Increase of transport of goods;
 - Increase of transport of passengers;
 - Increase of population and/or households;
 - Increase of disposable income of households;
 - Worsening of winter climatic conditions;

- Worsening of summer climatic conditions;
 - Exceptional event;
6. More than one reason may be selected for a given sector and year, where multiple drivers contributed simultaneously to the observed development. The selected options shall reflect observed and evidenced developments, not expectations or projections.
 7. For each sector and each reporting year, the reporter shall select one or more reasons explaining why FEC remained stable or increased. The selection of the applicable reasons shall be based on an assessment of the predefined quantitative indicators listed in Annex XIV of Directive 2012/27/EU, including in particular PEC, FEC by sector, gross value added, disposable household income, GDP and energy generation indicators etc., reported for years X-3 and X-2.
 8. The same logic and set of selectable options shall be applied consistently for years X-3 and X-2, enabling comparability over time and ensuring coherence with the explanations required under Annex XIV of Directive 2012/27/EU.
 9. This table does not contain numerical energy consumption values. Instead, it provides contextual and explanatory indicators that support the interpretation of quantitative trends reported under:
 - Annex IV (national energy efficiency contribution and indicative trajectory), and
 - Annex XI and Annex XII (energy savings obligations and public buildings).
 10. The Ministry shall act as Lead Reporter for Table 1.

Table 2 - Total building floor area of the buildings with a total useful floor area over 250 m² owned and occupied by the' central government that on 1 January in year X-2 and X-1 did not meet the energy performance requirements referred to in Article 5(1) of Directive 2012/27/EU, as adapted and adopted by Ministerial Council Decisions 2015/08/MC-EnC, 2021/14/MC-EnC and 2022/02/MC-EnC

1. Table 2 shall serve as the mandatory framework for reporting quantitative information on the total building floor area of buildings with a total useful floor area over 250 m² owned and occupied by the central government, which on 1 January of years X-2 and X-1 did not meet the minimum energy performance requirements referred to in Article 5(1) of Directive 2012/27/EU, as adapted and applied within the EnC legal framework.

Reporting element	Specification	Unit	Indicators 1 January of Year X-2(1)	Indicators 1 January of Year X-1	Additional information
Total building floor area of the buildings with a total useful floor area over 250 m ² owned and occupied by the central government	V	m ²			
Total building floor area of the buildings which did not meet the energy performance requirements	M	m ²			

(1) X-2 does not apply to the first progress reporting process on the implementation of the NECP.

2. Table 2 supports the monitoring of compliance with the renovation obligation for buildings owned and occupied by central government authorities under Article 5 of Directive 2012/27/EU, providing an overview of the building stock that meets the requirements of Article 5(6) of Directive 2012/27/EU and the provisions of applicable national legislation, as well as a subset of that stock that does not meet the applicable energy performance requirements at the beginning of each reporting year.
3. The reporting elements included in Table 2 shall not be modified and consist of:
 - the total building floor area of buildings with a total useful floor area over 250 m² owned and occupied by the central government; and
 - the total building floor area of such buildings which do not meet the minimum energy performance requirements.
4. The data reported under Table 2 shall refer strictly to buildings owned and occupied by the central government, as defined in national legislation and administrative practice in the Republic of Serbia, and shall exclude buildings owned by regional, local or municipal authorities, as well as buildings leased but not owned by the central government.
5. The reported floor areas shall be expressed in square metres (m²) and shall reflect the situation as of 1 January of the respective reporting years X-2 and X-1, based on the most recent and reliable administrative records available at national level, such as central government property registries, asset management systems or energy performance certificate databases.
6. Where exact measurement is N/A, justified estimates may be used, provided that the same methodology and data sources are applied consistently for both reporting years and that any limitations or assumptions are briefly explained in the “Additional information” column.
7. The Ministry shall act as the lead reporting entity for Table 2, in cooperation with the ministry responsible for construction, ensuring alignment with national reporting on the renovation of public buildings. All available data currently held or obtainable by the Ministry shall be incorporated into the relevant reporting forms.

Table 3 - Number of energy audits and coverage of Article 8(4) of Directive 2012/27/EU

1. Table 3 shall serve as the mandatory framework for reporting quantitative information on the implementation of Article 8(4) of Directive 2012/27/EU, as adapted and applied within the EnC legal framework, concerning energy audits in large enterprises.

Reporting element	Specification	Unit	Year	
			X-3(1)	X-2
Total number of energy audits carried out	M	number		
Number of large companies to which Article 8(4) of Directive 2012/27/EU applies, as adapted and adopted by Ministerial Council Decisions 2015/08/MC-EnC, 2021/14/MC-EnC and 2022/02/MC-EnC applies	M	number		

Number of energy audits carried out in large companies to which Article 8(4) of Directive 2012/27/EU, as adapted and adopted by Ministerial Council Decisions 2015/08/MC-EnC, 2021/14/MC-EnC and 2022/02/MC-EnC is applicable	M	number		
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(1) X-3 does not apply to the first progress reporting process on the implementation of the NECP.

2. The table shall report, for each of the reporting years X-3 and X-2:
 - the total number of energy audits carried out in the national territory;
 - the total estimated number of large enterprises to which Article 8(4) applies; and
 - the number of energy audits carried out in those large enterprises.
3. The reported figures shall be expressed as absolute numbers and shall be based on the most reliable administrative and statistical sources available at national level, such as:
 - national registries of certified energy audits;
 - records maintained by the Ministry; and
 - notifications or reports submitted by obligated enterprises or accredited auditors.
4. The total number of large enterprises to which Article 8(4) applies shall represent an estimate of the population of obligated entities in the Republic of Serbia for the respective reporting years. The estimation methodology shall be consistent across years and may be based on business registries, statistical office data or other official sources.
5. The number of energy audits carried out in large enterprises shall reflect audits completed in compliance with Article 8(4), including audits carried out either directly or as part of certified energy or environmental management systems, where such systems are recognised as equivalent under national legislation, as well as surveys conducted prior to the establishment of the national legal framework, which utilized methodology based on international standards or examples of best practice.
6. Table 3 reports observed implementation status only. Planned audits, future obligations or expected compliance improvements shall not be included in this table.
7. Ministry shall act as Lead Reporter for Table 3, ensuring consistency with national enforcement, monitoring and reporting arrangements related to Article 8 of Directive 2012/27/EU.

Table 4 - Applied national primary energy factor for electricity

1. Table 4 shall serve as the mandatory framework for reporting the national primary energy factor applied for electricity in the Republic of Serbia, in accordance with Annex IV of Directive 2012/27/EU, as adapted and applied within the EnC legal framework.

National primary energy factor for electricity (number)	M	
Justification, if factor is different from default coefficient referred to in footnote (3) of Annex IV to Directive 2012/27/EU, as adapted and adopted by Ministerial Council Decisions 2015/08/MC-EnC, 2021/14/MC-EnC and 2022/02/MC-EnC	M	

2. The table shall report:

- the numerical value of the national primary energy factor for electricity applied during the reporting period; and
 - a justification, where the applied factor differs from the default coefficient referred to in footnote (3) of Annex IV to Directive 2012/27/EU.
3. When energy savings are calculated in primary energy terms using a bottom-up approach based on FEC, the reported primary energy factor shall be consistent with the factor applied in national energy efficiency calculations, including those used for:
 - the assessment of primary energy savings;
 - reporting under Article 3 and Article 7 of Directive 2012/27/EU; and
 - modelling and projections used in the INECP and related progress reporting.
 4. Where the applied national primary energy factor differs from the default coefficient, the justification shall briefly explain:
 - the methodological basis for the national value;
 - the main data sources used (e.g. national energy balances, electricity generation mix); and
 - the institutional or legal act under which the factor has been adopted or endorsed, where applicable.
 5. The justification shall be concise and factual and may include references or links to national legislation, methodological documents or official publications supporting the applied value.
 6. Table 4 reflects the factor applied during the reporting period and does not include projected or future changes to the primary energy factor.
 7. The Ministry shall act as Lead Reporter for Table 4, ensuring coherence with reporting under Annex IV and other energy efficiency–related annexes.

Table 5 - Number and floor area of new and renovated NZEBs

1. Table 5 shall serve as the mandatory framework for reporting information on the number and total floor area of new and renovated NZEBs (NZEBs) in the residential sector, in accordance with Article 9 of Directive 2010/31/EU, as adapted and applied within the EnC legal framework.

Reporting element	Specification	Number		Total floor area (m ²)	
		X-2	X-1	X-2	X-1
Residential sector: Total NZEBs	M _{iaV}				
Residential sector: New NZEBs	V				
Residential sector: Renovation	V				
Non-residential (private): Total NZEBs	M _{iaV}				
Non-residential (private): New NZEBs	V				
Non-residential (private): Renovation	V				

Non-residential (public): Total NZEBs	M_{iav}				
Non-residential (public): New NZEBs	V				
Non-residential (public): Renovation	V				

2. The table shall be completed for the residential sector, distinguishing between:
 - the total residential building stock, and
 - new Nearly Zero Energy Buildings.
3. Reporting shall cover two reference dates, namely 1 January of year X-2 and 1 January of year X-1, allowing the assessment of progress over time in the deployment of NZEBs.
4. For each reference date, the reporter provide the number of buildings, and the total floor area (m²) corresponding to the reporting elements listed in the table.
5. Data shall be drawn from the most recent and reliable national sources available, such as building permit databases, occupancy certificates, EPC registries, national building stock databases or statistical surveys. Where comprehensive administrative data are N/A, statistical sampling methods may be applied, provided that the methodology used is documented and applied consistently between reporting years.
6. The reporting of new NZEBs shall be based on the national definition of NZEBs in force in the Republic of Serbia, including the applicable energy performance thresholds and renewable energy requirements, as set out in national legislation transposing the EPBD.
7. Where renovated buildings are reported as NZEBs, this shall refer only to buildings that, following renovation, meet the national NZEB requirements, and not to partial or incremental renovations that do not achieve the NZEB performance level.
8. Any methodological changes, data gaps or revisions affecting comparability between year X-2 and year X-1 shall be explained and shall not be corrected through retroactive adjustment of previously reported values unless supported by revised underlying data.
9. The Ministry shall act as the lead reporting entity for Table 5, in cooperation with the ministry responsible for construction, ensuring alignment with the national implementation of relevant EU energy efficiency directives and reporting on the building stock.

Table 6 - Internet link to the website where the list or the interface of energy services providers is accessible

1. Table 6 provides the mandatory framework for reporting the internet link to the official website or electronic interface where the list of energy services providers, as referred to in Article 18(1), point (c), of Directive 2012/27/EU, is publicly accessible. The reported link shall lead to a functioning and up-to-date national source that enables end-users, public authorities and other market participants to identify energy services providers operating on the national market, in line with the requirements of transparency and market facilitation set out in the Energy Efficiency Directive.

2. The reported website or interface shall be maintained or officially endorsed by the competent national authority and shall be directly accessible without undue barriers. Where the list of energy services providers is embedded within a broader national energy efficiency or energy services portal, the reporter shall provide a direct link to the relevant section. The optional field for further details or comments may be used to clarify the scope of providers covered, the frequency of updates, access conditions, or planned improvements to the platform.
3. If no dedicated list or interface of energy services providers exists at the time of reporting, this shall be explicitly indicated in the table, together with a brief explanation and, where applicable, information on planned measures to establish such a system in accordance with Article 18 of Directive 2012/27/EU.
4. The Ministry shall act as Lead Reporter for this table, ensuring consistency with national market development policies and consumer information frameworks.

Internet link to the website of the list or the interface of energy services providers referred to in Article 18(1), point (c) of Directive 2012/27/EU, as adapted and adopted by Ministerial Council Decisions 2015/08/MC-EnC, 2021/14/MC-EnC and 2022/02/MC-EnC	M	
Further details or comments on data	V	

GUIDELINES FOR COMPLETING REPORTING FORM XVIII: INFORMATION ON ENERGY POVERTY

Table 1 – Information on progress towards national indicative objectives to reduce the number of households in energy poverty

1. Table 1 shall serve as the mandatory framework for reporting progress towards national indicative objectives to reduce the number of households in energy poverty, in accordance with Article 24 of Regulation (EU) 2018/1999, as adapted and applied within the EnC legal framework.

Name of national target	Description	Target year	Progress towards target/objective							Details concerning the monitoring strategy	Reference to assessments and underpinning technical reports
				Name of indicator to monitor progress	Base year	Value in base year	Unit	X-3	X-2		
Miap	Miap	Miap	Miap	Miap	Miap	Miap	Miap	Miap	Miap	Miap	Miap
<i>National target 1</i>											
<i>National target 2</i>											
<i>National target 3</i>											
<i>Add further rows, as needed</i>											

2. Table 1 shall be completed where applicable, if Serbia meets at least one of the criteria set out in the Commission Recommendation on Energy Poverty (2020), including:
- a proportion of households whose share of energy expenditure in income exceeds twice the national median share; and/or
 - a share of households whose absolute energy expenditure is below half of the national median.
3. The column “Name of national target” shall contain a unique, concise and publicly comprehensible title of the national indicative objective addressing energy poverty. This field shall not contain explanatory text and shall allow clear identification of the objective across reporting cycles.
4. The column “Description” shall provide a short qualitative explanation of the national target, clearly indicating its scope, policy intent and the population groups addressed. The description shall support, but not duplicate, information reported elsewhere in the progress report.
5. The column “Target year” shall specify the year by which the national indicative objective is intended to be achieved. The target year shall be selected from the predefined year options in the reporting system.

6. The column "Progress towards target" shall contain a concise narrative assessment of progress achieved to date. Where relevant, Member States shall also describe general trends or external factors, including the effects of other programmes or policies, that may influence progress.
7. The column "Details concerning the monitoring strategy" shall describe the institutional arrangements, data sources and frequency of monitoring used to track progress towards the national indicative objective.
8. The column "Reference to assessments and underpinning technical reports" shall include references to relevant analytical work, evaluations, surveys or official reports supporting the reported information.
9. Where indicators are used to monitor progress, the section "Progress indicator(s)" shall be completed as follows:
 - "Name of indicator to monitor progress" shall specify a stable and clearly defined indicator, to be used consistently across reporting years;
 - "Base year" and "Value in base year" shall define the reference point against which progress is measured;
 - "Unit" shall specify the unit of measurement;
 - "X-3" and "X-2" shall report the most recent available values for the indicator. All indicator values shall be reported as numerical values, using decimal format where appropriate.
10. Indicators reported in Table 1 shall be consistent with national definitions, methodologies and data used in parallel reporting under Annex XIX, where applicable.
11. The Ministry shall act as Lead Reporter for Table 1, in cooperation with the ministry responsible for social policy.
12. Any significant methodological changes, data limitations or breaks in time series affecting comparability between reporting years shall be transparently explained in the relevant narrative fields and shall not be addressed through ad-hoc adjustment of reported values.

GUIDELINES FOR COMPLETING REPORTING FORM XIX: REPORTING ON ENERGY POVERTY

1. The Report shall include information on energy poverty in the following tables:
- Table 1: Quantitative information on the number of households in energy poverty
 - Table 2: Reporting on indicators in relation to energy poverty
 - Table 3: Reporting on national indicators in relation to energy poverty
 - Table 4: Information on national definition of energy poverty

Table 1 – Quantitative information on the number of households in energy poverty

1. Table 1 shall serve as the mandatory framework for reporting quantitative information on the number of households in energy poverty, in accordance with Regulation (EU) 2018/1999, as adapted and applied within the EnC legal framework.

Number of households in energy poverty	Unit	Reference year	Year of publication	Methodology to determine the number of households in energy poverty	Criteria and data (including source) underpinning the assessment of the number of households in energy poverty
Miap	Miap	Miap	Miap	Miap	Miap

2. Table 1 shall be completed where applicable, if Serbia meets at least one of the criteria set out in the Commission Recommendation on Energy Poverty (2020), including:
- the proportion of households whose share of energy expenditure in income exceeds twice the national median share; and/or
 - the share of households whose absolute energy expenditure is below half of the national median.
3. The column “Number of households in energy poverty” shall report the total number of households identified as being in energy poverty, taking into account the national context, necessary domestic energy services required to ensure basic standards of living, and relevant social and energy policies. The reported value may reflect a single year or an average over several years, where justified.
4. The column “Unit” shall specify the unit in which the number of households in energy poverty is expressed. Reporting Parties shall select the appropriate unit, such as:
- absolute number of households;
 - percentage of total households; or
 - another clearly defined and nationally relevant unit.

The selected unit shall be used consistently within the table.

5. The column “Reference year” shall indicate the year to which the reported data refer. Where an average over multiple years is used, this shall be clearly indicated and explained in the methodological fields.
6. The column “Year of publication” shall specify the year in which the underlying data or assessment was officially published. The year should be selected from the drop down menu.
7. The column “Methodology to determine the number of households in energy poverty” shall describe the methodological approach applied, including the indicators used, thresholds applied, treatment of household income and energy expenditure, consideration of necessary domestic energy services, and any geographical or socio-demographic disaggregation applied.
8. The column “Criteria and data (including source) underpinning the assessment of the number of households in energy poverty” shall specify the criteria applied and identify the primary data sources used, such as household budget surveys, energy consumption statistics, social registries, or dedicated energy poverty studies.
9. Quantitative information reported in Table 1 shall be based on the most recent and reliable national data available and shall be consistent with information reported under Annex XVIII and other relevant sections of the integrated national energy and climate progress report.
10. The Ministry shall act as Lead Reporter for Table 1, in cooperation with the ministry responsible for social policy.
11. Any significant methodological changes, data gaps or limitations affecting comparability over time shall be clearly explained in the relevant descriptive fields and shall not be addressed through retroactive adjustment of previously reported values unless supported by revised underlying data.

Table 2 – Reporting on indicators in relation to energy poverty

1. Table 2 shall serve as the framework for reporting harmonised indicators on energy poverty, primarily based on EU Statistics on Income and Living Conditions (EU-SILC), in order to ensure comparability over time and across Contracting Party and EU, in line with Commission guidance on energy poverty.

Reporting element	Specification	Unit	X-3	X-2
Share of population at risk of poverty not able to keep home adequately warm	V	Population below 60 % of median equivalised income (%)		
Share of total population not able to keep home adequately warm	V	Population (%)		
Share of population at risk of poverty with arrears on utility bills	V	Population below 60 % of median equivalised income (%)		
Share of total population with arrears on utility bills	V	Population (%)		
Share of population at risk of poverty with leak, damp or rot in dwelling	V	Population below 60 % of median equivalised income (%)		

Share of total population with leak, damp, rot in dwelling	V	Population (%)		
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Reporting element	Specification	Unit	X-3 1st half	X-3 2nd half	X-2 1st half	X-2 2nd half
Household electricity prices	V	ct/kWh				
Household gas prices	V	ct/kWh				
Household electricity prices, lowest consumption band	V	ct/kWh				
Household gas prices, lowest consumption band	V	ct/kWh				

- Cells highlighted in yellow in Table 2 shall be automatically pre-filled in the electronic reporting system using EU-SILC and other relevant Eurostat datasets. These values shall not be manually modified by the Reporter.
- Reporter may complement the pre-filled data with nationally available data, where relevant, in particular for indicators that are not covered by annual Eurostat surveys but may be available at national level. Such complementary data shall be reported only in non-pre-filled fields and shall be based on transparent and consistent methodologies.
- Data for years X-3 and X-2 shall reflect observed values and shall be reported using the most recent validated information available at the time of reporting. Where EU-SILC data are used, these values shall correspond to the official published datasets.
- The column “Reporting element” and the associated units shall not be modified, as they are predefined in the reporting template and ensure consistency with EU-level statistical definitions and methodologies.
- For household electricity and gas price indicators, values shall be reported separately for the first and second half of the year, where available, reflecting prices actually paid by households, in accordance with Eurostat energy price reporting practices.
- The Ministry shall act as Lead Reporter for Table 2, in cooperation with the ministry responsible for social policy.
- Any methodological changes, data gaps or breaks in time series affecting comparability between years X-3 and X-2 shall be explained in the narrative sections of this Annex and shall not be addressed through ad-hoc adjustments of pre-filled values.

Table 3 – Reporting on national indicators in relation to energy poverty

- Table 3 shall serve as the framework for reporting national indicators related to energy poverty, which complement the harmonised indicators reported in Table 2 and reflect national objectives, priorities and specific drivers of energy poverty, in accordance with the Governance Regulation EU 2018/1999 and Commission guidance on energy poverty.

Name of	Data source	Unit	Year	Data collection	Short
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indicator			X-3	X-2	period	description
V	V	V	V	V	V	V
<i>Indicator 1</i>						
<i>Indicator 2</i>						
<i>Add further rows, as needed</i>						

2. Table 3 shall include indicators selected at national level to extend the analysis of energy poverty and its underlying causes. These indicators may cover, inter alia, household income, affordability of energy services, housing conditions, access to adequate H&C, quality of building stock and equipment, as well as complementary or indirect indicators relevant for the national context.
3. Indicators reported in Table 3 shall be distinct from, but complementary to, the indicators in Table 2, and shall be consistent with national strategies, PAM addressing energy poverty, including social policy, housing policy and energy efficiency programmes.
4. For each indicator reported, Member States shall complete the following elements:
 - the name of the indicator, which shall be clear, unique and comprehensible;
 - the data source, including the responsible institution or database;
 - the unit in which the indicator is expressed;
 - the values for years X-3 and X-2, reflecting observed data;
 - the data collection period, indicating whether the data are collected annually or over a longer reference period;
 - a short description, providing justification, methodological clarification or contextual information relevant to the national approach.
5. All fields in Table 3 are voluntary, in accordance with the reporting template. The absence of data for a given indicator shall not be considered a reporting deficiency, provided that the selection of indicators reflects national relevance and data availability.
6. Indicators may be drawn from national statistical systems, administrative sources or dedicated analytical tools, provided that data quality and comparability over time are ensured.
7. Reporter is encouraged to use the same indicators consistently across reporting cycles, in order to allow monitoring of trends and assessment of progress in addressing energy poverty.
8. Any methodological changes, revisions or limitations affecting comparability between years X-3 and X-2 shall be explained in the short description field.
9. The Ministry shall act as Lead Reporter for Table 3, in cooperation with the ministry responsible for social policy.

Table 4 – Information on national definition of energy poverty

1. Table 4 shall serve as the framework for reporting information on the national definition of energy poverty, as applied by the Republic of Serbia in the context of national energy, social and housing policies, in accordance with the Governance Regulation EU 2018/1999 and Commission guidance on energy poverty.

National definition of energy poverty	Year of publication	Year of last amendment	General comments
V	V	V	V

2. The column “National definition of energy poverty” shall describe the definition currently used at national level, whether established through legislation, strategic documents, policy frameworks or analytical practice. The definition shall be presented clearly and concisely and shall reflect the national understanding of energy poverty in relation to access to essential domestic energy services.
3. The column “Year of publication” shall indicate the year in which the reported definition was formally adopted or first published, ensuring transparency regarding the temporal validity of the definition and its relevance for the reported data.
4. The column “Year of last amendment” shall specify the most recent year in which the national definition of energy poverty was revised, where applicable, in order to support comparability over time and to document methodological or policy updates. Where no amendments have been made since initial adoption, this field may remain empty.
5. The column “General comments” shall be used to provide additional explanatory information, including, where relevant:
 - whether the definition constitutes a legally binding definition or a working/analytical definition;
 - references to the legal act, strategy or policy document in which the definition is established;
 - a brief description of supporting indicators used in practice to operationalise the definition;
 - links to broader national approaches to addressing energy poverty, including social protection, energy efficiency and housing policies.
6. All fields in Table 4 are voluntary, in accordance with the reporting template. However, if a national definition of energy poverty exists, Reporter is strongly encouraged to report it in order to enhance transparency and comparability.
7. Information reported in Table 4 shall be consistent with the indicators and quantitative data reported in Tables 1, 2 and 3 of this Annex, as well as with national assessments, strategies and technical reports addressing energy poverty.
8. The Ministry shall act as Lead Reporter for Table 4, in cooperation with the ministry responsible for social policy.

GUIDELINES FOR COMPLETING REPORTING FORM XX: INFORMATION ON HOW THE IMPLEMENTATION OF THE INTEGRATED NATIONAL ENERGY AND CLIMATE PLAN CONTRIBUTES TO A JUST TRANSITION, THE PROMOTION OF HUMAN RIGHTS AND GENDER EQUALITY, AND ADDRESSING INEQUALITIES IN ENERGY POVERTY

1. The Report shall include information on energy poverty using the following tables:
- Table 1: Impact of the implementation of the INECP on jobs, workers and regions and
 - Table 2: Impact of the implementation of the INECP on the promotion of human rights and gender equality and addressing inequalities in energy poverty.

Table 1 – Impact of the implementation of the INECP on jobs, workers and regions

1. Table 1 shall serve as the framework for reporting the expected impacts of the implementation of the INECP on jobs, workers, labour markets, regions and society, including social, economic, environmental and distributional aspects of the energy transition, in line with Regulation (EU) 2018/1999, as adapted and applied within the EnC legal framework.

Expected impacts on jobs, labour markets and skills	V	
Expected distributional impacts amongst population	V	
Expected impact for most affected regions	V	
Expected impact on quality of life, well-being	V	
Expected impacts on costs	V	
Inclusiveness and participatory processes	V	

2. Table 1 shall be completed on a voluntary basis, providing qualitative and, where available, quantitative information on the expected impacts resulting from the implementation of national PAM included in the NECP.
3. The row “Expected impacts on jobs, labour markets and skills” shall describe the potential effects of NECP implementation on employment, labour demand, skills needs and workforce transitions, including sectoral shifts, job creation and job losses, and measures adopted or planned to support workers through education, training, reskilling, upskilling and social protection policies. Where feasible, quantitative information may be provided.
4. The row “Expected distributional impacts amongst population” shall describe how the impacts of INECP implementation are distributed across different population groups, including vulnerable households and other target groups, and whether certain groups are expected to benefit more than others. The description shall also include measures aimed at ensuring fairness, inclusiveness and equitable burden sharing.
5. The row “Expected impact for most affected regions” shall describe the territorial dimension of the transition, focusing in particular on regions expected to be most affected, such as coal regions, carbon-intensive regions or other structurally vulnerable areas. If possible, Reporter may provide

indicative quantitative information, such as impacts on employment, economic output or local tax revenues, as well as mitigating measures to address socio-economic consequences.

6. The row “Expected impact on quality of life, well-being” shall describe the anticipated effects of NECP implementation on environmental quality and human well-being, including reductions in pollution, improved air quality, access to safer products, protection of ecosystems and ecosystem services, and broader health and living-condition benefits linked to the transition.
7. The row “Expected impacts on costs” shall describe the anticipated financial impacts of climate and energy policies on households and businesses, including impacts on energy costs, investment needs, cost savings over time and distributional aspects of these costs. Where relevant, distinctions may be made between short-term and long-term impacts.
8. The row “Inclusiveness and participatory processes” shall describe how inclusiveness is ensured in the design and implementation of INECP policies and measures, including stakeholder engagement, public participation and targeted measures for low-income households, vulnerable communities and regions directly affected by the transition.
9. The Ministry shall act as Lead Reporter for Table 1, in cooperation with ministries responsible for labour, social policy, regional development and environmental protection to ensure coherence and completeness of the reported information.
10. Where significant uncertainties exist or where quantitative data are not available, this shall be clearly indicated, and qualitative assessments may be provided instead, without prejudging future policy developments.

Table 2 – Impact of the implementation of the INECP on the promotion of human rights and gender equality and addressing inequalities in energy poverty

1. Table 2 shall serve as the V framework for reporting the impacts of the implementation of the INECP on the promotion of human rights, gender equality, and the reduction of inequalities related to energy poverty, in accordance with the Paris Agreement and relevant Union legislation, as adapted and applied within the EnC legal framework.

Promotion of human rights ⁽¹⁾	V	
Promotion of gender equality ⁽²⁾	V	
Addressing inequalities in energy poverty	V	

2. Table 2 shall be completed for each reporting element defined in the template, namely: promotion of human rights, promotion of gender equality, and addressing inequalities in energy poverty. Each reporting element shall be addressed separately and in a narrative manner.
3. The reporting element “Promotion of human rights” shall describe how obligations related to human rights stemming from the Paris Agreement have been taken into account in the design and implementation of the NECP and related long-term strategies. This shall include, where relevant, consideration of the right to adequate housing, access to affordable energy services, health, and protection of vulnerable groups affected by the energy transition.

4. The reporting element “Promotion of gender equality” shall describe how obligations related to gender equality stemming from the Paris Agreement have been integrated into the implementation of the NECP and long-term strategies. Reporting may include information on gender-sensitive policy design, equal access to energy efficiency and renewable energy measures, participation of women and gender-diverse persons in decision-making processes, and measures addressing gender-specific impacts of the transition.
5. The reporting element “Addressing inequalities in energy poverty” shall explain how the implementation of the NECP contributes to reducing inequalities related to energy poverty, in particular through targeted measures aimed at low-income households and other vulnerable groups. This shall include, where applicable, actions to increase the share of energy savings, renovation benefits or financial support accruing to households affected by energy poverty.
6. The information provided shall focus on implemented or ongoing measures and observed impacts. Planned measures not yet implemented may be referenced only to provide context.
7. The Ministry shall act as Lead Reporter for Table 2, in cooperation with the ministries responsible for social policy, human rights, gender equality and just transition, as appropriate.
8. Any relevant references to national strategies, legal acts, programmes or assessments underpinning the reported information may be included in the narrative text.

GUIDELINES FOR COMPLETING REPORTING FORM XXI: REGIONAL COOPERATION

Table 1 Reporting on information on the implementation of regional cooperation

1. For the purposes of this Annex, the Report shall include information on regional cooperation in the preparation, updating and implementation of the INECP (INECP), in accordance with Regulation (EU) 2018/1999, as adapted and applied within the EnC legal framework.

Name of regional cooperation initiative with other Contracting Parties or Member States in implementing the objectives and policies	Relevant Union dimension(s) affected	Implementation period	Description	Member States or Contracting Parties involved	Expected contribution to implementing the objectives and policies	Progress towards regional cooperation
Miap	Miap	Miap	Miap	Miap	Miap	Miap
<i>Cooperation 1</i>						
<i>Cooperation 2</i>						
<i>Add further rows, as needed</i>						

2. Table 1 shall serve as the mandatory framework, where applicable, for reporting regional cooperation initiatives undertaken with other EU Member States and/or EnC Contracting Parties that contribute to the implementation of INECP objectives, PAMs.
3. Table 1 shall be completed for each relevant regional cooperation initiative. Where an initiative does not have an official name, a short descriptive title shall be provided. If no regional cooperation relevant to INECP implementation took place during the reporting period, this shall be explicitly indicated.
4. The column “Name of regional cooperation initiative with other Member States in implementing the objectives and policies” shall identify the cooperation initiative, platform or arrangement relevant to INECP implementation.
5. The column “Relevant Union dimension(s) affected” shall indicate the Energy Union dimension(s) to which the cooperation relates. The reporter shall select one or more of the following options:
 - Decarbonisation – GHG emissions and removals;
 - Decarbonisation – renewable energy;
 - Energy efficiency;
 - Energy security;
 - Internal energy market – electricity interconnectivity;
 - Internal energy market – energy transmission infrastructure;
 - Internal energy market – market integration;
 - Research, innovation and competitiveness;
 - Phase-out of energy subsidies.
6. The column “Implementation period” shall specify the time frame during which the regional cooperation initiative is or was implemented.

7. The column “Description” shall provide a concise explanation of how the regional cooperation initiative supports the preparation, updating or implementation of INECP policies and measures, including the scope of cooperation, governance arrangements and linkages to national policy objectives.
8. The column “EU Member States or EnC Contracting Parties involved” shall identify the partner countries and, where relevant, regional organisations or cooperation frameworks participating in the initiative.
9. The column “Expected contribution to implementing the objectives and policies” shall describe the anticipated impact of the cooperation initiative on achieving INECP objectives and targets, using qualitative information and, where available, quantitative elements.
10. The column “Progress towards regional cooperation” shall provide an update on the state of implementation of the initiative during the reporting period, including achieved milestones, ongoing activities and any identified challenges.
11. Table 1 shall reflect implemented or ongoing cooperation. Planned cooperation initiatives that have not yet commenced shall be reported only where they are formally agreed and have a defined implementation framework.
12. The Ministry shall act as Lead Reporter for this Annex.

GUIDELINES FOR COMPLETING REPORTING FORM XXII: REPORTING ON THE IMPLEMENTATION OF RECOMMENDATIONS PURSUANT TO ARTICLE 32(1) OR (2) OF REGULATION (EU) 2018/1999

Table 1 Reporting on implementation of recommendations

1. For the purposes of this Annex, the Report shall include information on recommendations issued by the EnC to Republic of Serbia due to insufficient progress towards the energy and climate objectives and targets, in accordance with Regulation (EU) 2018/1999, as adapted and applied within the EnC legal framework.

Recommendation	Category of recommendation	PAM adopted, or intended to be adopted and implemented, to address the recommendation	Detailed timetable for implementation	Reasons for not addressing the recommendation or a substantial part thereof
Miap	Miap	Miap	Miap	Miap
<i>Recommendation 1</i>				
<i>Recommendation 2</i>				
<i>Add further rows, as needed</i>				

2. Table 1 shall serve as the mandatory reporting framework, where applicable, for documenting the implementation of each recommendation. Each recommendation shall be reported separately, including cases where only part of the recommendation is addressed.
3. The column “Recommendation” shall contain a clear reference to the EnC recommendation concerned, including sufficient detail to allow its unambiguous identification (e.g. reference number, decision, or reporting cycle).
4. The column “Category of recommendation” shall indicate the thematic area to which the recommendation relates, in accordance with its scope (e.g. decarbonisation, renewable energy, energy efficiency, energy security, internal energy market, governance, or other relevant categories).
5. The column “PAM adopted, or intended to be adopted and implemented, to address the recommendation” shall describe the concrete PAM already implemented or planned to address the recommendation. Where relevant, cross-references may be made to PAM reported elsewhere in the Progress Report, provided that such references are precise and clearly identifiable.
6. The column “Detailed timetable for implementation” shall specify the planned or actual timeline for the adoption and implementation of the relevant policies and measures, including key milestones where available.
7. The column “Reasons for not addressing the recommendation or a substantial part thereof” shall be completed where a recommendation, or a significant element of it, has not been addressed. The justification shall be reasoned, transparent and proportionate, explaining the legal, technical, economic or institutional constraints preventing implementation.

8. Where a recommendation has been fully addressed, the corresponding justification field shall remain empty.
9. If no recommendations from the EnC were issued to the Republic of Serbia during the reporting period, this shall be explicitly indicated in the Annex.
10. The Ministry shall act as Lead Reporter for this Annex.

GUIDELINES FOR COMPLETING REPORTING FORM XXIII: REPORTING ON THE MULTILEVEL CLIMATE AND ENERGY DIALOGUE REFERRED TO IN ARTICLE 11 OF REGULATION (EU) 2018/1999

Table 1 - Progress in establishing multilevel climate and energy dialogue referred to in Article 11 of Regulation (EU) 2018/1999 (1)

1. For the purposes of this Annex, the Report shall describe the progress in establishing multilevel climate and energy dialogue, as referred in Regulation (EU) 2018/1999, as adapted and applied within the EnC legal framework.

Details on multilevel climate and energy dialogue	M	
Progress in establishing the multilevel climate and energy dialogue	Miap	

2. Table 1 shall serve as the mandatory reporting framework for providing structured information on the establishment and functioning of the multilevel climate and energy dialogue.
3. The row “Details on multilevel climate and energy dialogue” shall be completed on a mandatory basis and shall describe the multilevel climate and energy dialogue established pursuant to national rules, in which local and regional authorities, civil society organisations, the business and investment community, other relevant stakeholders and the general public are able actively to engage. The description shall explain how the dialogue enables structured discussion of energy and climate policy objectives, alternative policy and scenario pathways, including long-term scenarios, and how it supports the review of progress in the implementation of the INECP.
4. The row “Progress in establishing the multilevel climate and energy dialogue” shall be completed where applicable and shall summarise the key developments since the adoption of the INECP, including institutional, procedural or legislative steps taken to operationalise or strengthen the dialogue.
5. Where no progress has occurred during the reporting period, this shall be explicitly stated.
6. The Ministry shall act as Lead Reporter for this Annex.

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