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Directorate D: Government finance statistics (GFS)
The Director

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Dr. Georg Thiel
President
German Federal Statistical Office
DE - 65180 Wiesbaden
GERMANY

Subject: The statistical treatment of certain types of public funding in the German short-distance public passenger transport market

Ref.:
- Final findings of the dialogue visit to Germany of February-March 2018[1]
- Follow-up of Action Points 56 and 57 issued during the 2018 visit and subsequent bilateral discussions[2]
- Final findings of the dialogue visit to Germany of May 2021[1]
- Follow-up of Action Points 10 and 11 issued during the 2021 visit[3]
- Bilateral discussions under the EDP notification of October 2021[4]

Dear Dr. Thiel,

After having closely examined the documents under reference, taking also into account the methodological discussions concerning the statistical treatment of public service compensations at European level (in the Excessive Deficit Procedure Statistics Working Group), Eurostat is in a position to express a view on the subject matter.

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[1] Available under https://ec.europa.eu/eurostat/web/government-finance-statistics/excessive-deficit-procedure/eurostat-edp-visits-to-member-states

[2] Reference is made to the replies received to Action Points 56 (ex-AP.65) and 57 (ex-AP.66) issued during the dialogue visit of 19-20 February and 12 March 2018, as well as to the bilateral correspondence that followed. (Our references are: Ares(2019)7135847, Ares(2019)7150115, Ares(2019)1273104, Ares(2020)1067071 and Ares(2021)277809.)

[3] Reference is made to the replies received to Action Points 2021/10 and 2021/11 issued during the dialogue visit of 18-19 May 2021, as well as to the bilateral correspondence that followed. (Our references are Ares(2021)4844964, Ares(2021)6000354 and Ares(2021)6032623.)

[4] Ares(2021)6235349.

1. THE ACCOUNTING ISSUES FOR WHICH CLARIFICATIONS ARE PROVIDED

Scope

In this letter Eurostat provides advice on:

- the appropriate recording in German national accounts of the **public funding** from so-called *regionalisation funds (Regionalisierungsmittel)*[5], provided to corporations operating in the German short-distance public passenger transport market (ÖPNV[6]), as well as

- the appropriate treatment of such funding in the context of the quantitative market/non-market test[7], performed for the sector classification of **public corporations** operating in said market.

While this letter focuses mainly on the federal-level public funding of corporations operating in the railway segment (SPNV[6]) of the ÖPNV, its contents and conclusions are also applicable, *mutatis mutandis*, to public funding having substantially the same features and economic effect, provided to entities operating in the other segments, irrespective which general government sub-sector the funding is being provided from.

Legal basis and information sources

EU legislation

- Regulation (EC) No 1370/2007 of the European Parliament and of the Council of 23 October 2007 on public passenger transport services by rail and by road and repealing Council Regulations (EEC) Nos 1191/69 and 1107/70 (hereinafter "Regulation 1370/2007")
- Directive 2012/34/EU of the European Parliament and of the Council of 21 November 2012 establishing a single European railway area (hereinafter "Directive 34/2012")
- Commission Implementing Regulation (EU) 2015/909 of 12 June 2015 on the modalities for the calculation of the cost that is directly incurred as a result of operating the train service (hereinafter "Implementing Regulation 909/2015")

German legislation

- German federal law regulating railways in Germany (*Eisenbahnregulierungsgesetz*, hereinafter "ERegG")
- German federal law on the regionalisation (devolution) of short-distance public passenger transport in Germany (*Regionalisierungsgesetz*, hereinafter "RegG")

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[5] In line with the provisions of the German federal law for the regionalisation (devolution) of the short-distance public passenger transport market (ÖPNV) in Germany (abbreviated as RegG).

[6] ÖPNV is the German acronym for *Öffentlicher Personennahverkehr*, the short-distance public passenger transport market in Germany. It is usually separated into a railway segment (*Schienenpersonennahverkehr*, abbreviated as SPNV) including passenger rail transport services no longer than 50 km in distance or 1 hour in time (interregional, regional, local, commuter, metropolitan, rapid transit lines), a road segment (*Straßenpersonennahverkehr*, ÖSPV) including bus, trolleybus and tram lines, as well as a waterborne segment and an aerial (cable car) segment.

[7] Also known as the "50% test", it is used for sector classification purposes under ESA 2010 (see footnote 10), which is usually decisive on whether an entity does or does not qualify as a market producer and as a consequence (if other conditions are also met) should not or should, respectively, be (re)classified into the general government sector of the national economy.

- Relevant state-level legislation, usually abbreviated as ÖPNVG[8], for example:
  - the ÖPNVG of Bavaria, in particular articles 27-28 and 29(1)-(2);
  - the ÖPNVG of Baden-Württemberg, in particular articles 13(2), 15(2), 15(4) and 16(3);
  - the ÖPNVG of Hessia, in particular articles 9 point 4, 11(1), 12(2) and 12(5)-(6);
  - the ÖPNVG of North Rhine-Westphalia (NRW), in particular articles 11(1) and 11(4)-(5).

Other sources of information

- Report of the German Federal Network Agency on cost coverage in the short-distance public passenger rail transport market segment of Germany (*Bundesnetzagentur – Kostendeckungsbericht 2019*) (hereinafter "BNetzA Report")
- Draft law of the upper house of the German Parliament on amending the German federal regionalisation law (*Bundesrat – Beschlussdrucksache 557/14(B)*) (hereinafter "DS 557/14")
- Resolution recommendation and report of the Committee on Transport and Digital Infrastructure of the lower house of the German Parliament to the draft law of the Federal Government for strengthening competition in the railway sector (*Bundestag – Drucksache 18/9099*) (hereinafter "DS 18/9099")
- Report of the German Federal Government on the developments of cost coverage in the German short-distance public passenger transport market (*Bundestag – Drucksache 19/32131*) (hereinafter "DS 19/32131")
- Reply of the German Federal Government to the request of several members of the lower house of the German Parliament on the accumulated *regionalisation fund* reserves of the German states (*Bundestag – Drucksache 19/21712*) (hereinafter "DS 19/21712")
- Report of the German Federal Government on the use of *regionalisation funds* by the German states for the year 2017 (*Bundestag – Drucksache 19/23670*) (hereinafter "DS 19/23670")
- Report by a consortium of private business consultants to the German states on the review of the *regionalisation funds*, with a view to reliably establish the states' needs for such funding for the period 2015-2030 (*Gutachten – Revision der Regionalisierungsmittel – Mittelbedarf der Bundesländer für den Revisionszeitraum 2015-2030*) (hereinafter "KCW Report")

Description of the case

With the aim of developing an efficient and competitive EU-wide railway network, the EU has adopted in recent years several legislative packages. The successive objectives were to open the railway markets to competition, to increase the interoperability of national railway systems and to define the framework for a single European railway area.

In order to reach these objectives, said legislation prescribes a limited set of minimum conditions as regards railway funding. Among these, for example, it requires Member States to ensure the long-term financial viability of railway infrastructure managers (see Directive 34/2012), it establishes public service obligations and appropriate compensation (see Regulation 1370/2007), it defines the minimum access package to infrastructure services and the way to calculate the charge that can be levied for it (see Directive 34/2012 and Implementing Regulation 909/2015). Beyond these

[8] Which is the German acronym for *Gesetz über den öffentlichen Personennahverkehr*, i.e. the local public transport law of that state. Such a law exists in the majority of the German states.

conditions, however, it generally recognises the legal competence retained by Member States to regulate the planning and funding of railway infrastructure and rail transport services.

By contrast, in Germany, the provisions currently in force for the funding of railways have a longer history and deeper legislative roots. While Germany has transposed and applies said European legislative acts, its national railway funding provisions remained essentially untouched by them. This is mainly due to the fact that providing the general population with appropriate short-distance passenger transport services is considered part of the governmental duty to provide services of general interest (*öffentliche Daseinsvorsorge*), in line with Art.1(1) of RegG.

As part of the comprehensive German railway reform of 1993-94, the organisation of the ÖPNV was devolved from central (federal) government (*Bund*) to the German states (*Länder*). In order to ensure appropriate funding of the ÖPNV, in addition to state-level funding, central government awards to the states, from its own budgetary sources, an annually set contribution (see Art.5 of RegG). These are the so-called *regionalisation funds* (*Regionalisierungsmittel*). (See step 1 from Figure 1 below.)

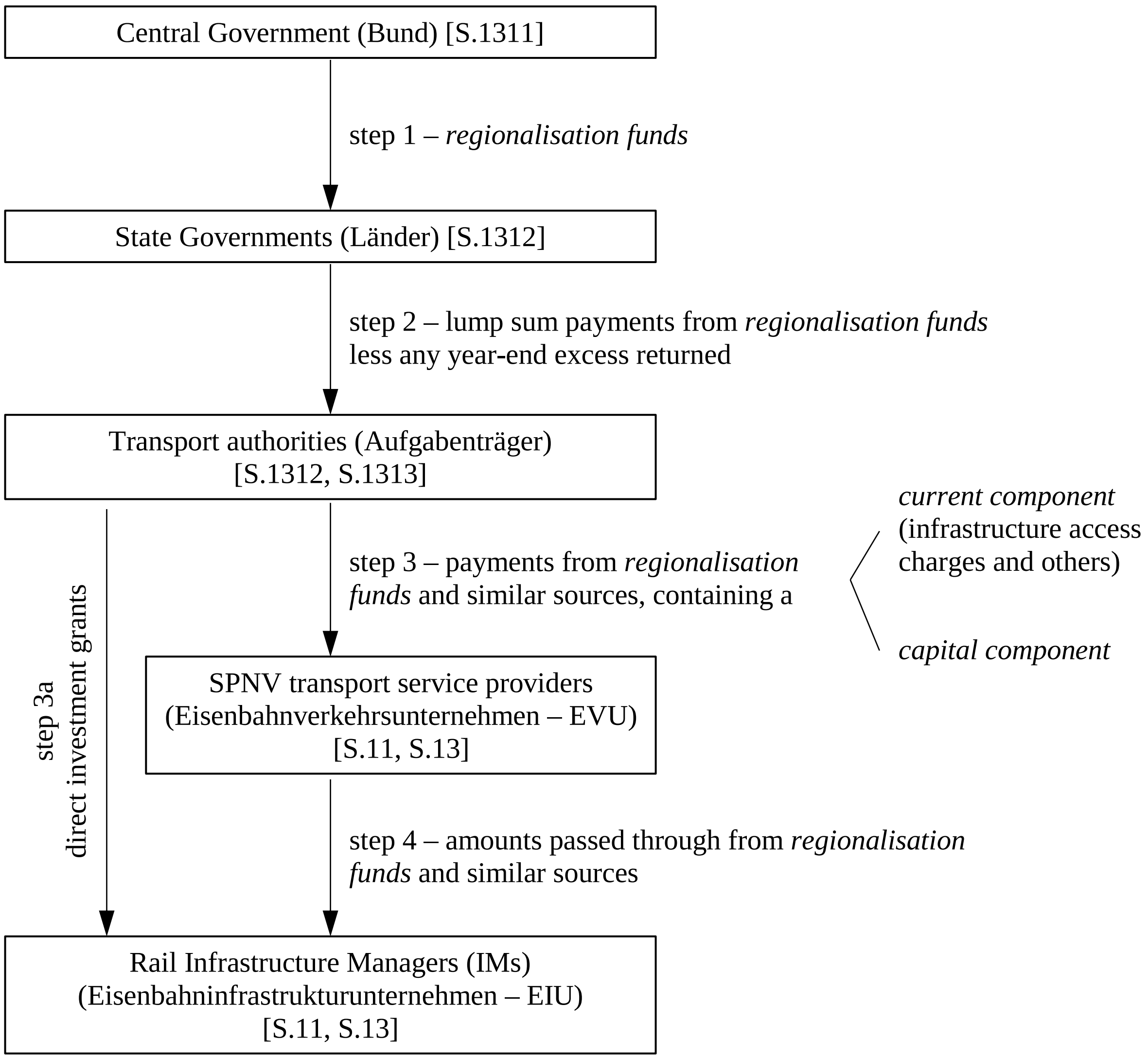

Figure 1 - Flow of regionalisation funds into the SPNV

In line with their own legislation (see the ÖPNVGs from above, as examples), the states have themselves delegated the task of ÖPNV organisation to specialised entities, which are essentially local transport authorities (*Aufgabenträger*)[9], to which they provide regular lump sum payments from the *regionalisation funds*, in order to allow them to subsidise the services they themselves agree to buy from transport service providing corporations. In some cases, the ÖPNVG requires any year-end excess to be returned to the state (e.g. Art.11(4) of ÖPNVG-NRW). (See step 2 from Figure 1 above.)

As far as the SPNV market segment is concerned, using the lump sum payments they received from *regionalisation funds* and other (state government level) sources, the transport authorities award contracts (via direct award or open tendering procedure) to transport service providers (TSPs) operating in the SPNV market segment. The amounts paid to the service providers are the fees for the contracted services (*Bestellerentgelte*), see step 3 from Figure 1 above. In addition, the transport authorities can, and in many cases also do provide investment grants directly to rail infrastructure managers (IMs). (Step 3a.)

Funded from their income, which flows predominantly from order fees (*Bestellerentgelte*), the TSPs pay infrastructure access charges (*Infrastrukturnutzungsentgelte*) to the IMs. These access charges are priced by the IMs in line with the cost calculation mechanism provided for in European legislation (see above) for the minimum access package to infrastructure services and has to be ultimately approved by the German Federal Network Agency (*Bundesnetzagentur* or BNetzA).

The main accounting issue, which Eurostat and the German statistical authorities discussed lengthily and repeatedly, is twofold: (1) how the payments made to TSPs and IMs from *regionalisation funds* should be recorded in German national accounts and (2) how the same payments should be treated for the purposes of the quantitative market/non-market test of public TSPs and IMs.

While Eurostat consistently suggested that said payments should be recorded as *other subsidies on production (D.39)*, the German statistical authorities insisted that their current recording (as *subsidies on products (D.31)*) is more appropriate. The consequence of this accounting treatment is not trivial, because *other subsidies on production* are not included in sales for the purposes of the quantitative market/non-market test and, therefore, a change in recording may lead to the reclassification into the general government sector of several TSPs and IMs, with the ensuing impact on government deficit and debt.

2. METHODOLOGICAL ANALYSIS

Applicable accounting rules

ESA 2010[10] and, in particular, following paragraphs:

- 1.78 on principal party recognition,
- 3.19 and 20.19 on economically significant prices,
- 3.33, 20.31 on the quantitative market/non-market test,
- 4.30-40, 20.90, 20.197 on subsidies,
- 4.118-120 on current transfers within general government,

[9] The German term, literally translated, means "task carrier", i.e. a person, machine or organisation that has been assigned specific tasks to carry out. In the context of this letter, these entities are local transport authorities (classified in the state or local government subsector), which are tasked with organising the short-distance public passenger transport service for their own region. In the German SPNV (rail) there are 27 such entities, usually responsible for their entire state or a larger region thereof. In the ÖSPV (road) there are many more, given that in several states these tasks were devolved further to local government entities (municipalities).

[10] Regulation (EU) No 549/2013 of the European Parliament and of the Council on the European system of national and regional accounts in the European Union (ESA 2010)

- 4.152-163 on investment grants
- 20.164 on substance over form.

MGDD 2019[11] and, in particular, following sections:

- 1.2.4.1 on economically significant prices and
- 1.2.4.3 on the quantitative market/non-market test.

Methodological analysis and clarification by Eurostat

Background

It is important to observe that, because the beneficiaries of SPNV services are not the transport authorities who ordered and contracted them (but households), the order fees (*Bestellerentgelte*) paid out are in fact subsidies to the TSPs. Eurostat notes that the German statistical authorities did not question this assertion, i.e. transactions under step 3 from Figure 1 above were recorded by them in national accounts as subsidies. The contested point remained the type of the subsidy to be recorded.

For transactions under step 4, however, the nature of the transaction itself remained controversial: while Eurostat suggested that these should also be recorded as *other subsidies on production*, the German statistical authorities disagreed and continued to record them as output (fees for the provision of infrastructure access services), as in this case the beneficiaries were the TSPs, i.e. the direct buyers of said services.

Subsidy scheme

In Eurostat's opinion, a thorough analysis of this case would require as much a holistic (scheme level) as an atomistic (transaction class level) approach. The atomistic approach should only prevail, if at the holistic level no overarching arrangement can be identified. This, however, is not the case here.

Given that no single source contained all necessary information to fully understand the aims for and ways in which the SPNV market segment was chosen to be funded in Germany, Eurostat has made significant efforts in trying to reconstruct the scheme (see Figure 1) and has made following observations along the way:

- Only thanks to government funding can TSPs operating in the SPNV segment continue as a going concern. While there are differences in the need for subsidies across the different ÖPNV market segments and also in time, the TSPs could not fully finance their activity without the state covering a significant amount of their costs and compensating their losses. (DS 19/32131 – pages 9-10)

- Regionalisation funds paid out by central government to state government (step 1 from Figure 1 above) are usually higher than the amounts paid by the transport authorities from such funds to TSPs. As a consequence, state governments were able to accumulate reserves during the years. (See DS 19/32131, footnote 7 on page 10. For the level of such reserves, per German state, for each year-end of the period 2015-2017, please refer to DS 19/21712, pages 2-3.)

- Article 32(1) of Directive 34/2012 allows Member States "if the market can bear this, to levy mark-ups", "in order to obtain full recovery of the costs incurred by the infrastructure manager". While fully complying with the Directive, German legislation not only allows, but

[11] Manual on Government Deficit and Debt (MGDD 2019)

prescribes this, in Art.36(1) of ERegG. Thus, in Germany, full cost coverage of the IMs is ensured by federal law.

- In line with Art.31 of ERegG, infrastructure access charges have to be expressed in euros per trainpath-kilometre (*Trassenkilometer*) and have to be calculated in such a way as to cover all costs of the minimum access package (as defined in Directive 34/2012, Annex II, point 1). (See also DS 557/14, page 24.) Moreover, the total yearly amount of such infrastructure access charges in each state should match the amount from *regionalisation funds* distributed to that state. (See Art.37(2) of ERegG.) – In other words, infrastructure access charges face a double constraint: they are floored by the unit cost of the minimum access package that has to be fully covered and, simultaneously, capped by the *regionalisation funds* available at state level.

- According to Art.45(1) of ERegG, the infrastructure access charges have to be approved by the BNetzA. This may indicate that these charges do not represent economically significant prices (in line with ESA 2010 paragraphs 3.19 and 20.19).

- Moreover, based on the cost coverage report of the Federal Government (see DS 19/32131, page 6), supply adapts only minimally to changing demand in the German SPNV market segment. In fact, according to the same report, relative demand fluctuation during the time frame analysed in the report (2014-2018) seems to have been a magnitude higher than the one in supply. Considering also that DB Netz AG has essentially a monopoly over the rail infrastructure in Germany[12], these observations would further underpin the deduction that price setting in this market segment likely yields prices that are not economically significant.

- Providing the minimum access package (as a service) to TSPs seems to be almost the entire activity of the IMs.[13]

- The overall evolution of the order fees (*Bestellerentgelte*), which include the infrastructure access charges, is pegged to the development of the *regionalisation funds*. (See BNetzA Report, page 18 and Art.37 of ERegG.) Moreover, this peg was not only the aim of the German legislator, but also considered to be "objectively appropriate". (See DS 18/9099, page 23.)

- While nowhere explicitly stated, ultimately, the total amount of *regionalisation funds* (expressed as absolute monetary amounts – see Art.5 of RegG) was *de facto* established to ensure full cost coverage in the SPNV segment. The report commissioned by the German states to determine the complete funding need of the SPNV in Germany (the so-called KCW Report, see above) clearly demonstrates this. It estimated the total funding need of the SPNV for operating, investment and miscellaneous purposes for the benchmark year 2015, from which it extrapolated the total funding need over the period between 2015-2030 for the entire ÖPNV market. The report's recommendations were virtually one-to-one included in the draft law by the co-legislating upper house of the German Parliament. (See also DS 577/14, page 2.)

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[12] DB Netz AG is the rail (track and directly associated) infrastructure managing subsidiary of the German public railway conglomerate's (DB Group) parent, Deutsche Bahn AG. It manages around 87% of all German railway tracks currently in operation. (See https://www.allianz-pro-schiene.de/themen/infrastruktur/schienennetz/.)

[13] Eurostat was able to reach this conclusion by comparing the financial data for reference year 2017 (the most recent year for which comparable data was available) on the costs incurred by DB Netz AG, as reported in its separate financial statements and the costs incurred by it in connection with providing the minimum access package, as reported in the BNetzA Report (see above, under the section on legal basis and information sources). 91,9% of total production costs incurred by DB Netz AG in 2017 were directly connected to the provision of the minimum access package to the railway infrastructure under its management.

- According to Art.6(2) of RegG, the German states have to report yearly to the Federal Government their use of *regionalisation funds*. The template of the report, as well as the reported data (see DS 19/23670) follow the exact same pattern as the one established in the KCW Report (i.e. distinguishing between the SPNV and ÖSPV segments[14], between capital and current expenditure, including miscellaneous expenditure items, like management costs, fare adjustments and others).

Based on all the observations presented above, Eurostat considers that the German *regionalisation funds* in fact represent the funding source of a compound subsidy scheme, designed in a way to ensure lasting and full cost coverage of both TSPs and IMs operating in the German SPNV market segment. The scheme enforces top-down causality: downstream subsidy payments are determined by upstream funding availability.

Consequently, in Eurostat's view, to determine the economic nature and, thus, the correct recording in national accounts under ESA 2010 of the transactions presented in the steps of Figure 1, it is necessary to consider those steps together, rather than by assessing each in isolation. In this case, therefore, once the scheme is identified, no assumptions (as stipulated in ESA 2010 paragraph 1.78) are required to infer economic nature and appropriate recording. The holistic approach reveals that the economic substance (in line with ESA 2010 paragraph 20.164) of some of the transactions performed under the entire scheme is different, as opposed to when each step is analysed individually. Hence, the transactions under step 4, for example, should be recorded as subsidies being passed through by the TSPs to the IMs, rather than as output/consumption.

In the same vein, transactions under step 3 should be separated into a *current* and a *capital component*, as the payments under step 3 contain funding for both purposes. The relevant breakdown of expenditure in the reporting requirements of the RegG (Annex 4 to Art.6(2)), as well as the reporting itself (see DS 19/23670) clearly underpin this split. Accordingly, the transactions under step 3 allocated to the *capital component*, as well as the transactions under step 3a should be recorded as investment grants (D.92), in line with ESA 2010 paragraphs 4.152-163. The others (*current component* transactions under step 3, as well as transactions under step 4) should be recorded as subsidies, the precise type of which is discussed in the next section of this letter.

The transactions under steps 1 and 2 should be recorded as current transfers within general government (D.73), in line with ESA 2010 paragraphs 4.118-120. Eurostat considers that this assertion needs no further clarification.

<u>Subsidy type and treatment</u>

Subsidies are defined sequentially in ESA 2010:

- paragraph 4.30 defines subsidies (in general) as "current unrequited payments which general government (…) make[s] to resident producers";
- paragraph 4.33 defines *subsidies on products (D.31)* as "subsidies payable per unit of a good or service produced or imported";
- paragraph 4.36 defines *other subsidies on production (D.39)* as subsidies "which resident producer units may receive as a consequence of engaging in production", "except *subsidies on products*".

[14] See footnote 9.

During the long-lasting discussions on this issue, the German statistical authorities consistently held that subsidies expressed per unit of product are, in fact, *subsidies on products*. While compelling in its simplicity, Eurostat does not share this view: even though this is a necessary condition to determine the nature of a subsidy, in and of itself it is not a sufficient one. Given that, ultimately, any subsidy could be apportioned onto and, therefore, also expressed per unit of product, distinguishing *subsidies on products* from *other subsidies on production* requires more careful analysis and interpretation of the economic substance inherent in the design of the subsidy itself.

An often overlooked, yet crucial feature of *subsidies on products* is that they become payable on units of products "**produced** or **imported**" (emphasis added). This presupposes that the overall amount of such a subsidy payable to an entity is dependent on produced or imported quantities, i.e. that *quantity drives subsidy* and not the other way around. Accordingly, even if the overall amount is capped by government, the establishment of any such cap usually follows budgetary constraints and is not linked to the financial position or performance of beneficiaries. In the present case however, as shown above, the overall subsidy cap is based on the estimated funding needed to ensure full and lasting cost coverage of all TSPs and IMs operating in the SPNV market segment.

In contrast, the overall amount of *other subsidies on production* is driven by a different logic. While ultimately, as mentioned earlier, such subsidies can also be apportioned onto units of products and expressed per unit of product, they are granted to the factors of production and influence supply (output) only indirectly, via the overall cost structure and production processes of the beneficiary. Put differently, *subsidies on products* are directly linked with the income, whereas *other subsidies on production* with the expenditure of the beneficiary.

The treatment of subsidies in the context of the quantitative market/non-market test, however, follows a different pattern. In its substance, this treatment is not driven by the distinction between *subsidies on products (D.31)* and *other subsidies on production (D.39)*, but it hinges on a rather different logic, which dictates that any subsidy, which was designed to or in fact does cover costs or losses, should be excluded from the test. In other words, an entity needs to reach the 50% threshold without cost- or loss-covering government assistance in order to qualify as market producer. Consequently, not only *other subsidies on production (D.39)*, which are generally designed to cover costs or losses, are excluded from this test (in line with ESA 2010 paragraphs 3.33(a) and 20.31), but so are those *subsidies on products (D.31)*, which would satisfy this same condition (see ESA 2010 paragraph 3.33(a)(2)). (Please also refer to paragraph 52 in section 1.2.4.3 of the MGDD 2019.)

As regards the present case, in light of the points presented above, Eurostat considers that the fact that subsidies paid by transport authorities to TSPs operating in the German SPNV market segment are expressed in euros per trainpath-kilometre (*Trassenkilometer*) is only a matter of presentation and a defining element of neither subsidy design, nor the overall amount.

Therefore, given also that

- the largest part of the subsidies funded from *regionalisation funds* are dedicated to cover the cost of the minimum access package to infrastructure services (as described earlier in this letter),
- in Eurostat's long-standing opinion[15], public service compensations should be recorded as *other subsidies on production (D.39)*,

[15] Please refer to the advice letter issued in July 2018 to Spain, available under https://ec.europa.eu/eurostat/documents/1015035/8683865/Advice-2018-ES-Treatment-of-fees-by-rail-infrastructure-managers-public-service-obligations-PSO.pdf

the subsidies funded from *regionalisation funds* and paid by transport authorities to TSPs operating in the SPNV market segment, as well as the portion passed through by them to IMs, should be recorded as *other subsidies on production (D.39)* in German national accounts. Accordingly, these subsidies should be removed from the quantitative market/non-market test of all public TSPs and IMs. In the case of the TSPs, the passed-through portion should be removed also from the expenditure (cost) side.

3. CONCLUSION

In light of all the information presented above, Eurostat concludes that the types of transactions presented in Figure 1 should be recorded in German national accounts as follows:

- transactions under steps 1 and 2, as current transfers within general government (D.73), in line with ESA 2010 paragraphs 4.118-120;
- the *capital component* of the transactions under step 3, as well as the transactions under step 3a, as investment grants (D.92), in line with ESA 2010 paragraphs 4.152-163;
- the *current component* of the transactions under step 3, as well as the transactions under step 4, as *other subsidies on production (D.39)*, in line with ESA 2010 paragraphs 4.36-40.

Accordingly, in the context of the quantitative market/non-market test, the transactions under steps 3 and 4, recorded as *other subsidies on production (D.39)*, should be removed from sales, the portion of subsidies passed through by TSPs should be also removed from their costs, and the test should be rerun for all public TSPs and IMs in Germany.

4. PROCEDURE

This preliminary view of Eurostat is based on the information provided by the German authorities and the ones gathered by Eurostat. Should this information turn out to be incomplete, or the implementation of the scheme to differ in any significant way from what is presented in this letter, Eurostat reserves the right to reconsider its view.

Eurostat is committed to adopting a fully transparent framework for its decisions on deficit and debt matters in line with Council Regulation 479/2009[16] and the note on ex-ante advice[17], which has been presented to the Committee on Monetary, Financial and Balance of Payments Statistics (CMFB) and cleared by the Commission and the Economic and Financial Committee (EFC). Eurostat, therefore, publishes all official methodological advice (ex-ante and ex-post) provided to Member States, on its website[18].

Yours sincerely,

(e-Signed)
Luca Ascoli
Director

[16] Council Regulation (EC) 479/2009 on the application of the Protocol on the excessive deficit procedure

[17] Available under https://ec.europa.eu/eurostat/documents/1015035/2046549/Guidelines-Eurostat-ex-ante-ex-post-advice--clarifications-decisions--on-methodological-issues.pdf

[18] See https://ec.europa.eu/eurostat/web/government-finance-statistics/methodology/advice-to-member-states