**Template for Member State progress reports under Directive 2009/28/EC.**

*Article 22 of Directive 2009/28/EC requires Member States to submit a report to the Commission on progress in the promotion and use of energy from renewable sources by 31 December 2011, and every two years thereafter. The sixth report, to be submitted by 31 December 2021, shall be the last report required.*

*Member State reports will be important for monitoring overall renewable energy policy developments and Member State compliance with the measures set out in the Directive 2009/28/EC and the National Renewable Energy Action Plans of each Member State. The data included in these reports will also serve to measure the impacts referred to in Article 23 of Directive 2009/28/EC. Consistency in Member State data and reporting would be useful.*

The purpose of the template is to help ensure that Member State reports are complete, cover all the requirements laid down in the Article 22 of Directive and are comparable with *each* other, over time and with National Renewable Energy Action Plans submitted by Member States in 2010. Much of the template draws on the template for the National Renewable Energy Action Plans*[[1]](#footnote-1)*.

When filling in the template, Member States should comply with the definitions, calculation rules and terminology laid down in Directive 2009/28/EC and those of Regulation (EC) No. 1099/2008 of the European Parliament and the Council*[[2]](#footnote-2)*.

This template is an update including additional provisions following the amendments of the 2009 directive based on the directive 2015/1513 of 9 September 2015. Its use remains non-binding and fully voluntary.

Additional information can be provided either in the prescribed structure of the report or by including annexes.

Passages in italics aim to guide Member States in the preparation of their reports. Member States may delete these passages in the version of the report which they submit to the Commission.

**1. Sectoral and overall shares and actual consumption of energy from renewable sources in the preceding 2 years (n-1; n-2 e.g. 2010 and 2009) *(Article 22 (1) a of Directive 2009/28/EC).***

*Please fill in the actual shares and actual consumption of renewable energy* ***for the preceding 2 years*** *in the suggested tables.*

***Table 1*:
The sectoral (electricity, heating and cooling, and transport) and overall shares of energy
from renewable sources[[3]](#footnote-3)**

|  |  |  |
| --- | --- | --- |
|  | **Year n-2** | **Year n-1** |
| RES-H&C[[4]](#footnote-4) (%) |  |  |
| RES-E[[5]](#footnote-5) (%) |  |  |
| RES-T[[6]](#footnote-6) (%) |  |  |
| Overall RES share[[7]](#footnote-7) (%) |  |  |
| *Of which from cooperation mechanism*[[8]](#footnote-8) *(%)* |  |  |
| *Surplus for cooperation mechanism*[[9]](#footnote-9) *(%)* |  |  |

***Table 1a:*
Calculation table for the renewable energy contribution of each sector to final energy consumption (ktoe)[[10]](#footnote-10)**

|  |  |  |
| --- | --- | --- |
|  | **Year n-2**  | **Year n-1**  |
| (A) Gross final consumption of RES for heating and cooling |  |  |
| (B) Gross final consumption of electricity from RES |  |  |
| (C) Gross final consumption of energy from RES in transport |  |  |
| (D) Gross total RES consumption[[11]](#footnote-11) |  |  |
| (E) Transfer of RES to other Member States |  |  |
| (F) Transfer of RES from other Member States and 3rd countries |  |  |
| (G) RES consumption adjusted for target (D)-(E)+(F) |  |  |

***Table 1b*:
Total actual contribution (installed capacity, gross electricity generation) from each renewable energy technology in [Member State] to meet the binding 2020 targets and the indicative interim trajectory for the shares of energy from renewable resources in electricity[[12]](#footnote-12)**

|  |  |  |
| --- | --- | --- |
|  | **Year n-2** | **Year n-1**  |
| **MW** | **GWh** | **MW** | **GWh** |
| Hydro[[13]](#footnote-13): |  |  |  |  |
| non pumped |  |  |  |  |
| <1MW |  |  |  |  |
| 1MW–10 MW |  |  |  |  |
| >10MW |  |  |  |  |
| pumped  |  |  |  |  |
| mixed*[[14]](#footnote-14)* |  |  |  |  |
| Geothermal |  |  |  |  |
| Solar: |  |  |  |  |
| photovoltaic |  |  |  |  |
| concentrated solar power |  |  |  |  |
| Tide, wave, ocean |  |  |  |  |
| Wind: |  |  |  |  |
| onshore |  |  |  |  |
| offshore |  |  |  |  |
| Biomass*[[15]](#footnote-15)*:  |  |  |  |  |
| solid biomass |  |  |  |  |
| biogas |  |  |  |  |
| *bioliquids* |  |  |  |  |
| **TOTAL** |  |  |  |  |
| *of which in CHP* |  |  |  |  |

**Table 1c:
Total actual contribution (final energy consumption**[[16]](#footnote-16)**) from each renewable energy technology in [Member State] to meet the binding 2020 targets and the indicative interim trajectory for the shares of energy from renewable resources in heating and cooling (ktoe)[[17]](#footnote-17)**

|  |  |  |
| --- | --- | --- |
|  | **Year n-2**  | **Year n-1**  |
| Geothermal (excluding low temperature geothermal heat in heat pump applications) |  |  |
| Solar |  |  |
| Biomass*[[18]](#footnote-18)*: |  |  |
| solid biomass |  |  |
| biogas |  |  |
| *bioliquids* |  |  |
| Renewable energy from heat pumps:- of which aerothermal- of which geothermal- of which hydrothermal |  |  |
| **TOTAL** |  |  |
| Of which DH[[19]](#footnote-19) |  |  |
| Of which biomass in households*[[20]](#footnote-20)* |  |  |

***Table 1d:*
Total actual contribution from each renewable energy technology in [Member State] to meet the binding 2020 targets and the indicative interim trajectory for the shares of energy from renewable resources in the transport sector (ktoe)[[21]](#footnote-21),[[22]](#footnote-22)**

|  |  |  |
| --- | --- | --- |
|  | **Year n-2**  | **Year n-1** |
| - Bioethanol  |  |  |
| - Biodiesel (FAME) |  |  |
| - Hydrotreated Vegetable Oil (HVO) |  |  |
| - Biomethane |  |  |
| - Fischer-Tropsch diesel |  |  |
| - Bio-ETBE |  |  |
| - Bio MTBE |  |  |
| - Bio-DME |  |  |
| - Bio-TAEE |  |  |
| Biobutanol |  |  |
| - Biomethanol |  |  |
| - Pure vegetable oil |  |  |
| Total sustainable biofuels |  |  |
| Of which |  |  |
| sustainable biofuels produced from feedstock listed in Annex IX Part A |  |  |
| other sustainable biofuels eligible for the target set out in Article 3(4)e |  |  |
| sustainable biofuels produced from feedstock listed in Annex IX Part B  |  |  |
| sustainable biofuels for which the contribution towards the renewable energy target is limited according to Article 3(4)d  |  |  |
| Imported from third countries |  |  |
| Hydrogen from renewables |  |  |
| Renewable electricity |  |  |
| Of which |  |  |
| consumed in road transport |  |  |
| consumed in rail transport |  |  |
| consumed in other transport sectors |  |  |
| others (Please specify) |  |  |
| others (Please specify) |  |  |

**2. Measures taken in the preceding 2 years and/or planned at national level to promote the growth of energy from renewable sources taking into account the indicative trajectory for achieving the national RES targets as outlined in your National Renewable Energy Action Plan *(Article 22(1)a) of Directive 2009/28/EC).***

**Table 2:
Overview of all policies and measures**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Name and reference of the measure** | **Type of measure\*** | **Expected result\*\*** | **Targeted group and or activity\*\*\*** | **Existing or planned\*\*\*\*** | **Start and end dates of the measure** |
| 1. |  |  |  |  |  |
| 2. |  |  |  |  |  |
| 3. |  |  |  |  |  |
| … |  |  |  |  |  |

\* Indicate if the measure is (predominantly) regulatory, financial or soft (i.e. information campaign).

\*\* Is the expected result behavioural change, installed capacity (MW; t/year), energy generated (ktoe)?

\*\*\* Who are the targeted persons: investors, end users, public administration, planners, architects, installers, etc? or what is the targeted activity / sector: biofuel production, energetic use of animal manure, etc)?

\*\*\*\* Does this measure replace or complement measures contained in Table 5 of the NREAP?

**2.a. Please describe the progress made in evaluating and improving administrative procedures to remove regulatory and non-regulatory barriers to the development of renewable energy. *(Article 22(1)e) of Directive 2009/28/EC))*.**

**2.b. Please describe the measures in ensuring the transmission and distribution of electricity produced from renewable energy sources and in improving the framework or rules for bearing and sharing of costs related to grid connections and grid reinforcements *(Article 22(1)f) of Directive 2009/28/EC)*.**

**3. Please describe the support schemes and other measures currently in place that are applied to promote energy from renewable sources and report on any developments in the measures used with respect to those set out in your National Renewable Energy Action Plan *(Article 22(1)b) of Directive 2009/28/EC)*.**

The Commission reminds Member States that all national support schemes must respect the state aid rules as foreseen in Articles 107 and 108 of the Treaty on the Functioning of the EU. The notification of the report in accordance with Article 22 of Directive 2009/28/EC does not replace a state aid notification in accordance with Articles 107 and 108 of the Treaty on the Functioning of the EU.

*It is suggested that* ***table 3*** *is used**to provide more detailed information on the support schemes in place and the support levels applied to various renewable energy technologies. Member States are encouraged to provide information on the methodology used to determine the level and design of support schemes for renewable energy.*

***Table 3*:
Support schemes for renewable energy**

|  |  |  |
| --- | --- | --- |
| **RES support schemes year n (e.g. 2011)** | **Per unit support** | **Total (M€)\*** |
| [(sub) category of specific technology or fuel ] |  |  |
| Instrument(provide data as relevant) | Obligation/quota (%) |  |  |
| Penalty/Buy out option/ Buy out price (€/unit) |  |  |
| Average certificate price |  |  |
| Tax exemption/refund |  |  |
| Investment subsidies (capital grants or loans) (€/unit) |  |  |
| Production incentives |  |  |
|  | Feed-in tariff |  |  |
|  | Feed-in premiums |  |  |
|  | Tendering |  |  |
|  |  |  |
| Total annual estimated support in the electricity sector |  |  |
|  Total annual estimated support in the heating sector |  |  |
| Total annual estimated support in the transport sector |  |  |
| **\*** The quantity of energy supported by the per unit support gives an indication of the effectiveness of the support for each type of technology |

**3.1. Please provide the information on how supported electricity is allocated to final customers for purposes of Article 3 (6) of Directive 2003/54/EC *(Article 22(1)b) of Directive 2009/28/EC)*.**

**4. Please provide information on how, where applicable, the support schemes have been structured to take into account RES applications that give additional benefits, but may also have higher costs, including biofuels made from wastes, residues, non-food cellulosic material, and ligno-cellulosic material *(Article 22 (1)c of Directive 2009/28/EC)*.**

**5. Please provide information on the functioning of the system of guarantees of origin for electricity and heating and cooling from RES, and the measures taken to ensure reliability and protection against fraud of the system *(Article 22(1)d of Directive 2009/28/EC)*.**

**6. Please describe the developments in the preceding 2 years** **in the availability and use of biomass resources for energy purposes *(Article 22(1)g) of Directive 2009/28/EC)*.**

*It is suggested that* ***tables 4 and 4a*** *are used**to provide more detailed information on the biomass supply.*

***Table 4*:
Biomass supply for energy use**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Amount of domestic raw material (\*)** | **Primary energy in domestic raw material (ktoe)** | **Amount of imported raw material from EU (\*)** | **Primary energy in amount of imported raw material from EU (ktoe)** | **Amount of imported raw material from non EU(\*)** | **Primary energy in amount of imported raw material from non EU (ktoe)** |
|  | **Year n-2** | **Year n-1** | **Year n-2** | **Year n-1** | **Year n-2** | **Year n-1** | **Year n-2** | **Year n-1** | **Year n-2** | **Year n-1** | **Year n-2** | **Year n-1** |
| ***Biomass supply for heating and electricity:*** |
| Direct supply of wood biomass from forests and other wooded land energy generation (fellings etc.)\*\* |  |  |  |  |  |  |  |  |  |  |  |  |
| Indirect supply of wood biomass (residues and co-products from wood industry etc.)\*\* |  |  |  |  |  |  |  |  |  |  |  |  |
| Agricultural by-products / processed residues and fishery by-products \*\* |  |  |  |  |  |  |  |  |  |  |  |  |
| Biomass from waste (municipal, industrial etc.) \*\* |  |  |  |  |  |  |  |  |  |  |  |  |
| Energy crops (grasses, etc.) and short rotation trees *(*please specify) |  |  |  |  |  |  |  |  |  |  |  |  |
| Others (please specify) |  |  |  |  |  |  |  |  |  |  |  |  |
| ***Biomass supply for transport:*** |
| Common arable crops for biofuels *(*please specify main types*)* |  |  |  |  |  |  |  |  |  |  |  |  |
| Energy crops (grasses,etc.) and short rotation trees for biofuels *(*please specify main types) |  |  |  |  |  |  |  |  |  |  |  |  |
| Others (please specify)  |  |  |  |  |  |  |  |  |  |  |  |  |

\* Amount of raw material if possible in **m3** **for biomass from forestry** and in **tonnes** **for biomass from agriculture and fishery and biomass from waste**

\*\* The definition of this biomass category should be understood in line with table 7 of part 4.6.1 of Commission Decision C (2009) 5174 final establishing a template for National Renewable Energy Action Plans under Directive 2009/28/EC

***Table 4a:*
Current domestic agricultural land use for production of crops dedicated to energy production (ha)**

|  |  |
| --- | --- |
| **Land use** | **Surface (*ha*)** |
|  | **Year n-1** | **Year n-2** |
| 1. Land used for common arable crops (wheat, sugar beet etc.) and oildseeds (rapeseed, sunflower etc.) *(*Please specify main types) |  |  |
| 2. Land used for short rotation trees (willows, poplars). (Please specify main types)  |  |  |
| 3. Land used for other energy crops such as grasses (reed canary grass, switch grass, Miscanthus), sorghum.(Please specify main types) |  |  |

**7. Please provide information on any changes in commodity prices and land use within your Member State in the preceding 2 years** **associated with increased use of biomass and other forms of energy from renewable sources? Please provide where available references to relevant documentation on these impacts in your country *(Article 22(1) h) of Directive 2009/28/EC)*.**

*When assessing commodity price impacts, it is suggested to consider at least the following commodities: common food and feed crops, energy wood, pellets.*

**8. Please describe the development and share of biofuels made from wastes, residues, non-food cellulosic material, and ligno cellulosic material *(Article 22(1) i) of Directive 2009/28/EC)*.**

**Table 5:**

**Development in Biofuels**Please provide the total amounts of biofuels made from the feedstocks listed in Annex IX of Directive 2009/28/EC (ktoe)

|  |  |  |
| --- | --- | --- |
| ***Feedstock as listed in Annex IX Part A of Directive 2009/28/EC*** | **Year n-1** | **Year n-2** |
| *(a) Algae if cultivated on land in ponds or photobioreactors* |  |  |
| *(b) Biomass fraction of mixed municipal waste, but not separated household waste subject to recycling targets under point (a) of Article 11(2) of Directive 2008/98/EC* |  |  |
| *(c) Bio-waste as defined in Article 3(4) of Directive 2008/98/EC from private households subject to separate collection as defined in Article 3(11) of that Directive* |  |  |
| *(d) Biomass fraction of industrial waste not fit for use in the food or feed chain, including material from retail and wholesale and the agro-food and fish and aquaculture industry, and excluding feedstocks listed in part B of this Annex* |  |  |
| *(e) Straw* |  |  |
| *(f) Animal manure and sewage sludge* |  |  |
| *(g) Palm oil mill effluent and empty palm fruit bunches* |  |  |
| *(h) Tall oil pitch* |  |  |
| *(i) Crude glycerine* |  |  |
| *(j) Bagasse* |  |  |
| *(k) Grape marcs and wine lees* |  |  |
| *(l) Nut shells* |  |  |
| *(m) Husks* |  |  |
| *(n) Cobs cleaned of kernels of corn* |  |  |
| *(o) Biomass fraction of wastes and residues from forestry and forest-based industries, i.e. bark, branches, pre-commercial thinnings, leaves, needles, tree tops, saw dust, cutter shavings, black liquor, brown liquor, fibre sludge, lignin and tall oil* |  |  |
| *(p) Other non-food cellulosic material as defined in point (s) of the second paragraph of Article 2* |  |  |
| *(q) Other ligno-cellulosic material as defined in point (r) of the second paragraph of Article 2 except saw logs and veneer logs* |  |  |
| ***Feedstock as listed in Annex IX Part B of Directive 2009/28/EC*** | ***Year n-1*** | ***Year n-2*** |
| *(a) Used cooking oil* |  |  |
| *(b) Animal fats classified as categories 1 and 2 in accordance with Regulation (EC) No 1069/2009 of the European Parliament and of the Council* |  |  |

**Resource assessment**

Please provide a resource assessment of the feedstock listed in Annex IX of Directive 2009/28/EC focusing on the sustainability aspects relating to the effect of the replacement of food and feed products for biofuel production, taking due account of the principles of the waste hierarchy established in Directive 2008/98/EC and the biomass cascading principle, taking into consideration the regional and local economic and technological circumstances, the maintenance of the necessary carbon stock in the soil and the quality of the soil and the ecosystems.

**9. Please provide information on the estimated impacts of the production of biofuels and bioliquids on biodiversity, water resources, water quality and soil quality within your country** **in the preceding 2 years**. Please provide information on how these impacts were assessed, with references to relevant documentation on these impacts within your country **(*Article 22 (1) j) of Directive 2009/28/EC)*.**

**10. Please estimate the net greenhouse gas emission savings due to the use of energy from renewable sources (*Article 22 (1) k) of Directive 2009/28/EC)*.**

*For the calculation of net greenhouse gas emission savings from the use of renewable energy, the following methodology is suggested:*

* *For biofuels: In accordance with Article 22(2) of Directive 2009/28/EC.*
* *For electricity and heat it is suggested to use the EU wide fossil fuel comparators for electricity and heat as set out in the report on sustainability requirements for the use of solid and gaseous biomass sources in electricity, heating and cooling[[23]](#footnote-23), if no later estimates are available.*

*If a Member State chooses not to use the suggested methodology for estimating the net greenhouse gas emission savings, please describe what other methodology has been used to estimate these savings.*

**Table 6:
Estimated GHG emission savings from the use of renewable energy (t CO2eq)**

|  |  |  |
| --- | --- | --- |
| **Environmental aspects** | **Year n-2** | **Year n-1** |
| ***Total estimated net GHG emission saving from using renewable energy[[24]](#footnote-24)*** |  |  |
| - Estimated net GHG saving from the use of renewable electricity |  |  |
| - Estimated net GHG saving from the use of renewable energy in heating and cooling |  |  |
| - Estimated net GHG saving from the use of renewable energy in transport  |  |  |

**11. Please report on (for the preceding 2 years) and estimate (for the following years up to 2020) the excess/deficit production of energy from renewable sources compared to the indicative trajectory which could be transferred to/imported from other Member States and/or third countries, as well as estimated potential for joint projects until 2020. (*Article 22 (1) l, m) of Directive 2009/28/EC))*.**

***Table 7:*
Actual and estimated excess and/or deficit (-) production of renewable energy compared to the indicative trajectory which could be transferred to/from other Member States and/or third countries in [Member State] (ktoe)[[25]](#footnote-25),[[26]](#footnote-26)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
| Actual/estimated excess or deficit production (Please distinguish per type of renewable energy and per origin/destination of import/export)  |  |  |  |  |  |  |  |  |  |  |  |  |

**11.1. Please provide details of statistical transfers, joint projects and joint support scheme decision rules.**

**12. Please provide information on how the share for biodegradable waste in waste used for producing energy has been estimated, and what steps have been taken to improve and verify such estimates** **(*Article 22 (1) n of Directive 2009/28/EC)*.**

*Please note that in the first progress report (2011 report) Member States are invited to outline their intentions with regard to the questions addressed in Article 22(3 a-c). In addition, Member States are also welcome to provide any other information considered relevant to the specific situation of developing renewable energy of each Member State.*

**13. Please provide the amounts of biofuels and bioliquids in energy units (ktoe) corresponding to each category of feedstock group listed in part A of Annex VIII taken into account by that Member State for the purpose of complying with the targets set out in Article 3(1) and (2), and in the first subparagraph of Article 3(4).**

|  |  |  |
| --- | --- | --- |
| **Feedstock group** | **Year n-2** | **Year n-1** |
| Cereals and other starch-rich crops |  |  |
| Sugars |  |  |
| Oil crops |  |  |

1. C(2009)5174 [↑](#footnote-ref-1)
2. OJ L 304, 14.11.2008, p. 1. [↑](#footnote-ref-2)
3. Facilitates comparison with Table 3 and Table 4a of the NREAPs. [↑](#footnote-ref-3)
4. Share of renewable energy in heating and cooling: gross final consumption of energy from renewable sources for heating and cooling (as defined in Articles 5(1)b) and 5(4) of Directive 2009/28/EC divided by gross final consumption of energy for heating and cooling. The same methodology as in Table 3 of NREAPs applies. [↑](#footnote-ref-4)
5. Share of renewable energy in electricity: gross final consumption of electricity from renewable sources for electricity (as defined in Articles 5(1)a) and 5(3) of Directive 2009/28/ECdivided by total gross final consumption of electricity. The same methodology as in Table 3 of NREAPs applies. [↑](#footnote-ref-5)
6. Share of renewable energy in transport: final energy from renewable sources consumed in transport (cf. Article 5(1)c) and 5(5)of Directive 2009/28/EC divided by the consumption in transport of 1) petrol; 2) diesel; 3) biofuels used in road and rail transport and 4) electricity in land transport (as reflected in row 3 of Table 1). The same methodology as in Table 3 of NREAPs applies. [↑](#footnote-ref-6)
7. Share of renewable energy in gross final energy consumption. The same methodology as in Table 3 of NREAPs applies. [↑](#footnote-ref-7)
8. In percentage point of overall RES share. [↑](#footnote-ref-8)
9. In percentage point of overall RES share. [↑](#footnote-ref-9)
10. Facilitates comparison with Table 4a of the NREAPs [↑](#footnote-ref-10)
11. According to Art.5(1)of Directive 2009/28/EC gas, electricity and hydrogen from renewable energy sources shall only be considered once. No double counting is allowed. [↑](#footnote-ref-11)
12. Facilitates comparison with Table 10a of the NREAPs. [↑](#footnote-ref-12)
13. Normalised in accordance with Directive2009/28/EC and Eurostat methodology. [↑](#footnote-ref-13)
14. In accordance with new Eurostat methodology. [↑](#footnote-ref-14)
15. Take into account only those complying with applicable sustainability criteria, cf. Article 5(1) of Directive 2009/28/EC last subparagraph. [↑](#footnote-ref-15)
16. Direct use and district heat as defined in Article 5.4 of Directive 2009/28/EC. [↑](#footnote-ref-16)
17. Facilitates comparison with Table 11 of the NREAPs. [↑](#footnote-ref-17)
18. Take into account only those complying with applicable sustainability criteria, cf. Article 5(1) last subparagraph of Directive 2009/28/EC. [↑](#footnote-ref-18)
19. District heating and / or cooling from total renewable heating and cooling consumption (RES- DH). [↑](#footnote-ref-19)
20. From the total renewable heating and cooling consumption. [↑](#footnote-ref-20)
21. For biofuels take into account only those compliant with the sustainability criteria, cf. Article 5(1) last subparagraph. [↑](#footnote-ref-21)
22. Facilitates comparison with Table 12 of the NREAPs. [↑](#footnote-ref-22)
23. Report available on: <http://ec.europa.eu/energy/renewables/transparency_platform/doc/2010_report/com_2010_0011_3_report.pdf> . [↑](#footnote-ref-23)
24. The contribution of gas, electricity and hydrogen from renewable energy sources should be reported depending on the final use (electricity, heating and cooling or transport) and only be counted once towards the total estimated net GHG savings. [↑](#footnote-ref-24)
25. Please use actual figures to report on the excess production in the two years preceding submission of the report, and estimates for the following years up 2020. In each report Member State may correct the data of the previous reports. [↑](#footnote-ref-25)
26. When filling in the table, for deficit production please mark the shortage of production using negative numbers (e.g. –x ktoe). [↑](#footnote-ref-26)