



Federal Planning Bureau

Environmental Protection Expenditure Accounts for Belgium – 1997

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Federal Planning Bureau

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Table of contents

Introduction	3
I. Main concepts and organisation of environmental protection in Belgium	5
A. Definition and scope of environmental protection.....	5
B. EP producers and production.....	6
C. Units and groups of units.....	7
D. Organization of environmental protection: the role of the government sector .	8
II. Construction of the Belgian EPEA	11
A. The production table (Table B).....	12
B. The supply-use table (Table B1).....	27
C. The expenditure table (Table A).....	28
D. The financing of the expenditure (Table C).....	29
Conclusion.....	33
Bibliography	35
Annexes	36

Introduction

The national accounts of the countries on our planet have been compiled for decades with the purpose of gaining insight in the structure and evolution of national welfare. Traditionally these national accounts have focused on the measurement of the value of all economic goods, in other words goods that can be traded on markets. More recently the idea that for development to be sustainable one has to take into account other dimensions of development as well, for instance the environment, has instigated the development of satellite accounts, closely linked to the core national accounts. An example of such satellite accounts are the environmental protection expenditure accounts (EPEA). These accounts aim to describe all national transactions related with environmental protection, with the purpose of constructing a measure of the national environmental protection expenditure which can be related to for instance gross domestic product, in order to assess the importance of these activities as a share of total production. The EPEA can further be used to analyse which environmental domain absorbs most resources in a country, because the accounts distinguish expenditure according to those different domains (e.g. water purification, protection from air pollution,...). This also allows the EPEA to be linked to physical satellite accounts such as the NAMEA (national accounting matrix including environmental accounts) measuring the evolution of physical pollution, and assess whether environmental protection expenditure is used efficiently. The EPEA register both the supply and the use of environmental protection services and goods, as well as the sources of financing of environmental protection.

The present publication is a pilot study for the Belgian environmental protection expenditure accounts. It focuses on the environmental protection services supplied by the public administrations in 1997.¹ Services and goods supplied by private enterprises and non-profit institutions serving households are thus not included. Consequently, the concept of national expenditure for environmental protection in this report is only partial. Total expenditure is certainly higher, and will be estimated in the ongoing follow-up study to this report.

¹ We briefly discuss the competencies of the different levels of government in section I.D of this report. A more extensive institutional survey can be found in de Villers (2000).

The purpose and scope of the current publication is thus to measure the economic resources devoted to the production of environmental protection services by the different levels of government in Belgium. These resources are allocated to six different environmental domains, as defined by the CEPA² 2000 functional classification for environmental protection. These domains are the CEPA classes one to seven³, except for class number five. Resources devoted to the latter are conjoined with classes eight and nine to form the category denominated “Other”.

Section I briefly reviews the main concepts of the EPEA (Environmental Protection Expenditure Accounts) and the institutional organisation of environmental policy in Belgium.

Section II describes the data extraction and collection process (sources, providers, type and structure), as well as the actual methods used to transform the available data into the measure of environmental protection expenditure. It also presents the compilation of the tables. Detailed tables can be found in the annexes.

² CEPA stands for Classification of Environmental Protection Activities.

³ See table 1 in section I.A. for more information on the CEPA classes.

I. Main concepts and organisation of environmental protection in Belgium

The purposes of the EPEA are to describe and analyse:

- the output of environmental protection services,
- the national expenditure for environmental protection,
- the financing of national expenditure for environmental protection.

The central concept on which the EPEA is founded is the National Expenditure for Environmental Protection. This aggregate gives the total of the economic resources that a nation uses for environmental protection.

Sections A to C define and briefly describe the definition and scope of environmental protection, the activities characteristic for this field and the actors or units according to their function(s) with respect to environmental protection. Section D describes the institutional organisation of environmental protection in Belgium.

A. Definition and scope of environmental protection

“Environmental protection groups together all actions and activities that are aimed at the prevention, reduction and elimination of pollution as well as any other degradation of environment” (Eurostat 1994, § 2006).

This definition of environmental protection implies that the end purpose (*causa finalis*) is the determinant factor in the process in which it is decided whether or not to include an activity in the category of environmental protection activities. This means for example that positive actions for the environment are excluded from the field of environmental protection if they serve other goals. The distinction between purpose and effect must be clearly made. Consequently, any new production equipment installed to increase productivity may have a positive effect on environment, but it does not constitute an environmental protection activity (called characteristic activity).

To determine which activities are environmental protection activities, a Classification of Environmental Protection Activities (CEPA) is proposed. This nomenclature of activities combines two criteria:

- the nature of the pollution or damage to the environment (air, water, soil, noise, etc.),
- the type of activity traced (prevention, reduction, measurement, research, etc.).

The level 1 structure of the CEPA 2000 are the CEPA classes, also called (environmental) domains (for a more detailed classification see annex 1).

Table 1. CEPA 2000 classes

1	Protection of ambient air and climate
2	Wastewater management
3	Waste management
4	Protection and remediation of soil , groundwater and surface water
5	Noise and vibration abatement
6	Protection of biodiversity and landscapes
7	Protection against radiation
8	Research and development
9	Other environmental protection activities

As mentioned in the introduction we will further present data for classes one until four, as well as for classes six and seven. Classes five, eight and nine are collapsed into one single class (Other EP activities).

B. EP producers and production

Characteristic producers are producer units of the national economy which execute characteristic activities. They may undertake environmental protection activities as:

- a main activity: in that case they are specialized producers. Government specialized producers are distinguished from other specialized producers (mainly enterprises).
- a secondary activity, when they are non-specialized producers.
- an ancillary activity. These are non-specialized producers that undertake environmental protection activities in-house for own use in order to limit the negative effects of their main production activity on the environment.

By definition, characteristic activities produce characteristic services. Characteristic goods do not exist. The production of EP services is valued in accordance with national accounts conventions.

- Market output is valued at basic prices, i.e. “the price received by the producer from the purchaser less any tax on products plus any subsidy on products” (Eurostat 2001, p.19).
- “Non-market output is equal to EP services that are provided free, or at prices that are not economically significant, to other units and is valued by the total costs of production. By analogy ancillary output is also valued by the total costs of production” (Eurostat 2001, p.20).

C. Units and groups of units

Actors are identified according to their function(s) with respect to environmental protection. The following actors are distinguished (Eurostat 1994, § 2120).

The user and/or beneficiary units which:

- use specific products as final or intermediate consumption
- make investments in order to produce EP services
- make investments in specific products
- benefit from specific transfers for environmental protection.

The three main categories of users of EP services are the **producers** (intermediate consumption), the **households** (final consumption) and the **government** as a collective consumer of EP services (EP services produced by government and not sold).

The characteristic producer units which produce environmental protection services belong to the general government, to the non-profit institutions serving households (NPISHs) or to the corporations (called other institutional sectors).

The financing units which finance environmental protection directly or indirectly. They are also grouped according to the institutional sector they belong to.

D. Organization of environmental protection: the role of the government sector⁴

Belgium is a federal State so the decision-making power is not exclusively in the hands of the Federal Government and Parliament. The management of the environmental protection falls to several partners, which as a general rule exercise their competencies independently.

The major part of environmental protection expenditures by the government are carried out by the regional administrations of Flanders, Wallonia and Brussels-Capital and the municipalities. The Flemish and Frenchspeaking Communities participate in the Belgian environmental protection expenditure by virtue of their financing of research and development at the universities and scientific institutes. The federal government and the provinces are responsible for only a small part of environmental protection expenditure.

1. The federal authority

The “regionalisation” of the Belgian state has reduced the environmental competencies of the federal government significantly. It nevertheless retained a number of competencies, to wit:

- definition of product norms and environmental labels
- environmental hygiene (biological safeguarding, toxicological aspects of chemical products)
- internal supervision of labour protection rules, risk control (chemical products, dangerous enterprises), protection against radiation
- application and control of the Washington convention (CITES)⁵
- crossborder waste transport
- environmental taxes (energy taxes, ecotaxes,...)
- energy policy (plan for electrical equipment, large infrastructure for hoarding, transporting and producing of energy, the nuclear fuel cycle)
- the federal report and federal plan for sustainable development

⁴ Based on de Villers (2000), p.24-26.

⁵ This convention concerns trade in species threatened by extinction.

- research and development, information and sensibilisation, as well as monitoring in the above domains belonging to the competencies of the federal government, or for domains which are the subject of international agreements or surpass regional interests (protection of biodiversity, marine environment of the North Sea, protection of the Antarctic, climate change, sustainable development,...)⁶.

2. [The regions](#)

The competencies concerning environmental protection belonging to the regional competencies are the following:

- definition of general and sectoral environmental norms
- waste policy, except for cross border transport and nuclear waste
- supervision of dangerous, unhealthy and inconvenient establishments
- air quality
- water policy (waste water purification, production and distribution of drinking water, water quality, sewage systems,...)
- protection and conservation of nature, forest management, and more generally, the exploitation of natural resources
- rational energy use and development of new and renewable energy sources
- disposition of the territory, urban policy, urban and rural renovation, renovation of neglected economic sites
- transport policy, construction and management of roads and waterways
- application of European environmental measures concerning agriculture
- scientific research in the context of the regional competencies

3. [The communities](#)

The Communities of the three language groups in Belgium are responsible for education. As such they are also responsible for the universities and the scientific institutions where research is performed with respect to the protection of the environment.

⁶ These missions are primarily the responsibility of the Federal Services for Scientific, Technological and Cultural Affairs, of which depend the Royal Institute for the Natural Sciences and the management unit of the mathematical model for the North Sea.

4. The local authorities (10 provinces and 589 municipalities)

The municipal authorities have the following competencies in the field of environmental issues:

- hygiene in public municipal places
- organisation of waste management
- management of municipal green space
- maintenance of roads and waterways

When no regulation organised by a superior level of government exists, the municipal authorities can also issue regulations concerning air pollution, combustion sources, pollution of the sewers, canals, rivers, brooks, communal wells and fountains, noise prevention, littering,... They also intervene in the issuing and control of permits with respect to the exploitation of certain enterprises and the use of the territory. The municipal authorities can also take some other initiatives which could improve the environment, like for instance sensibilisation campaigns.

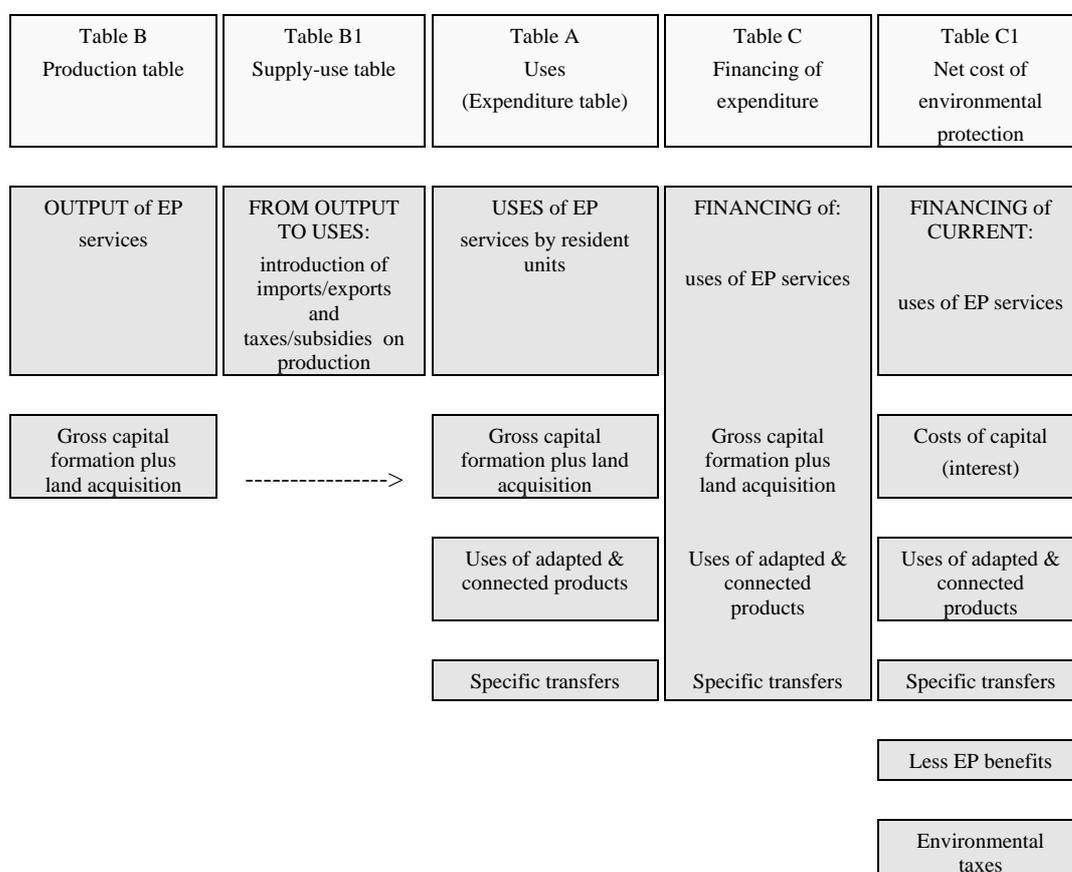
The provinces have environmental competencies with respect to procedures concerning the issuing of exploitation permits, as well as with respect to the maintenance of waterways which cannot be used for transport. They are also the institution of appeal with respect to decisions taken at the municipal level, and have an advisory function in certain matters.

II. Construction of the Belgian EPEA

This section describes the methods used to compile the Belgian EPEA. It also presents the tables resulting from this compilation. The EPEA include a set of five interrelated tables which describe:

- The supply (production) of EP services, and the way they are produced (Table B)
- The EP expenditure, i.e. the expenditure for the uses (consumption) of EP services and of connected and adapted products, for the gross capital formation (investment) and some other transactions related with environmental protection (capital transactions and certain transfers) (Table A)
- A table integrating supply and uses of EP services (Table B1)
- The financing of EP expenditure (Table C)
- The net cost burden of environmental protection for the various units of the economy (Table C1)

Figure 1. The set of EPEA tables (Eurostat 2001, p.18)



The current Belgian EPEA include tables A, B, B1 and C. We start off with table B, the production table.

A. The production table (Table B)

The upper part of Table B describes the production and supply of EP services by domestic producers. It shows both the inputs to production and the output according to its nature. The lower part summarises supplementary information including gross capital formation and net acquisition of land, financing of transactions by producers, the stock of fixed assets and the labour inputs.

1. The federal government

We used a two-step procedure to fill in Table B for the federal government. First we determined the total amounts for the current and capital transactions in EP services⁷. Secondly, the total amounts were allocated to the different domains of the CEPA on the basis of the distribution of the expenditure (the budget) of the federal government by ministry and division, more specifically the distribution of the governmental programs devoted to environmental protection.

The total amounts, in millions of Belgian Francs (BEF), were taken from the national accounts for 1997⁸. The National Accounts Institution presents the transactions of government units classified according to the functions of the public administrations. The national accounts provide most of the data for the function “(05) Environment”, but a further disaggregation is not available. The following table presents the estimates for the individual items of table B, together with some clarifying comments.

⁷ Column “Total” in table B.

⁸ Institut des comptes nationaux (2000), Comptes nationaux 2000 - Partie 2 Comptes détaillés et tableaux.

Table 2. The 1997 production table for the federal government (data description and estimations in millions of BEF)

1 CURRENT TRANSACTIONS		
1.1 Current uses		1827
1.1.1 Intermediate consumption	The intermediate consumption for the general government includes - the intermediate consumption (P.2), - the other taxes on production (D.29), - the current taxes on income, wealth, etc. (D.5, which are very small for all the functions so we assume that they are insignificant for the function 05) - the adjustment for the change in net equity of households funds reserves (D.8, which is equal to zero for all the functions)	1238
1.1.4 Other taxes on production		
1.1.2 Compensation of employees	The compensation of employees (D.1) is available for the function "05".	589
1.1.3 Consumption of fixed capital	The amount of consumption of fixed capital (K.1) is not available for the EP function of the federal government. The National Bank makes the assumption that this amount is equal to zero given that: - the amounts for gross fixed capital formation in EP have always been low - the long lifetime of these investments (to 60 years) and as a consequence, the long period of paying-off give small amounts of consumption of fixed capital.	0
1.1.5 Less other subsidies on production	These are equal to zero for all federal government's activities.	0
1.1.6 Net operating surplus	The net operating surplus amounts to 431 million for all of the federal government's activities, as an assumption (consistent with the National Bank), we record no operating surplus for the EP activity.	0
1.2 Output (cost of production)	The output is calculated as the cost of production, i.e. the sum of intermediate consumption, compensation of employees, taxes less subsidies on production and consumption of fixed capital.	1827
1.2.1 Non-environmental output		

1.2.2 Environmental protection output	The proportion of market output is not available for the environmental function. The part of market output is calculated via the part of global market output of the federal government. Global market output is equal to 7666 millions, while global output is equal to 338934 millions, so the part of market output is equal to 2.26%. This proportion is applied to the amount of the EP output by the federal government in 1997.	1827
1.2.2.1 non-market		1785.68
1.2.2.2 market		41.32
1.3 Current EP resources		146.36
1.3.1 Market output (incl. partial payments)	The partial payments are supposed not to exist.	41.32
1.3.2 Current transfers	The amounts by function are not available, at a global level, the current transfers (D.7), as resources, are equal to 20546 millions. The current transfers received for the EP function (05) are estimated from the current transfers given by the other institutional sectors presented by function in the National Accounts ⁹ .	82.07
2 CAPITAL TRANSACTIONS		
2.1 Gross fixed capital formation	Gross fixed capital formation (P.5) and other capital uses are calculated from the amount of the gross fixed capital formation (P.5) and the acquisition less disposal of non financial non-produced assets (K.2)	133
2.2 Other capital uses		
2.3 Investment grants received	The amounts by function are not available, at a global level, the investment grants received (D.92) are equal to 15739 millions and the other capital transfers received (D.99) to 512 millions. The capital transfers received for the function (05) are estimated from the capital transfers given by the other institutional sectors presented by function in the National Accounts.	111.34
2.4 Other capital transfers received		
3 FINANCING BY PRODUCERS	The financing by producers is equal to the sum of current and capital uses minus current resources and capital transfers.	1725.27
4 LABOR INPUTS	These data are not available	n.a
5 STOCK OF FIXED ASSETS	These data are not available	n.a

⁹ Transfers from corporations and NPISH's are not included as to ensure the coherence with table C, in which their inclusion would lead to meaningless results.

To specify the proportion of each domain in the uses and resources of EP services by the federal government, we have analysed the government budget¹⁰ in three steps:

- 1) identification and selection of EP programs in the different ministries and divisions of the federal administration (for more details see annex 2)
- 2) classification of the selected budgets (linked to the programs) under CEPA
- 3) calculation of coefficients (proportions) for each activity which are applied to the total amounts presented above.

Table 3 presents the total budgetary amounts for each domain, identified during the course of the first two steps, as well as the share of each domain in the total federal environmental protection budget¹¹. These shares are used to allocate the totals for each individual item in table B proportionately to the different domains.

Table 3. Budget amounts of federal programs for environmental protection and their shares in total, 1997

Biodiversity	Soil	Waste	Water	Air/climate	Radiation	Other (of which R&D)	Total
711.60	48.00	50.30	25.20	6.60	3026.9	2542.71	6411.31
11.10%	0.75%	0.78%	0.39%	0.10%	47.21%	39.66%	100%

We illustrate our modus operandi with the following clarifying example. The federal programs related to the waste management have a total budget of 50.30 millions of BEF, this represents 0.78% of the total federal budget devoted to environmental protection. To calculate the intermediate consumption in this domain, we apply this proportion to the total amount (1238) which gives 9.71 millions for intermediate consumption in this domain.

Table 4 presents the resulting production table for the environmental protection services produced by the federal government in 1997. Almost half of the production was to be situated in the domain dealing with protection against radiation.

¹⁰ Budgets départementaux ajustés, M.B. 167e année, N. 181, 24 sept. 1997, 24758-25129.

¹¹ The budget amounts are of course different from the output of characteristic services by the federal administration, as the budget also includes purchases of goods and services from private enterprises, as well as transfers.

Table 4. Table B Production of Environmental Protection Services by the federal government

	Federal administration	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	137.41	9.27	9.71	4.87	1.27	584.48	490.99	1238.00
1.1.4	Other taxes on production								
1.1.2	Compensation of employees	65.37	4.41	4.62	2.32	0.61	278.08	233.60	589.00
1.1.3	Consumption of fixed capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1.5	Less other subsidies on production	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1.6	Net operating surplus	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2	Output (basic price or cost of production)	202.78	13.68	14.33	7.18	1.88	862.56	724.58	1827.00
1.2.1	Non-environmental output	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.
1.2.2	Environmental protection output	202.78	13.68	14.33	7.18	1.88	862.56	724.58	1827.00
1.2.2.1	non-market	198.20	13.37	14.01	7.02	1.84	843.05	708.20	1785.68
1.2.2.2	market	4.59	0.31	0.32	0.16	0.04	19.51	16.39	41.32
1.3	Current environmental protection resources	16.24	1.10	1.15	0.58	0.15	69.10	58.05	146.36
1.3.1	Market output (including partial payments)	4.59	0.31	0.32	0.16	0.04	19.51	16.39	41.32
1.3.2	Current transfers	9.11	0.61	0.64	0.32	0.08	38.75	32.55	82.07
2	Capital transactions								
2.1	Gross fixed capital formation	14.76	1.00	1.04	0.52	0.14	62.79	52.75	133.00
2.2	Other capital uses								
2.3	Investment grants received	12.36	0.83	0.87	0.44	0.11	52.57	44.16	111.34
2.4	Other capital transfers received								
3	Financing by producers	191.49	12.92	13.54	6.78	1.78	814.53	684.24	1725.27
4	Labor inputs	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
5	Stock of fixed assets	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

2. [The state governments: the regions](#)

The method to fill out Table B for the regional administrations consists of three main steps:

- First, we completed Table B for the three regions without any distinction between the environmental domains. The only data source is the national accounts.
- Secondly, we completed Table B for the Flemish Region from a direct estimation of the current and capital transactions allocated to the different domains of the CEPA provided by this government (reply to the OECD-Eurostat questionnaire on Environmental Protection expenditure).
- Finally, we completed Table B for the Brussels-Capital Region and the Walloon Region from the amounts obtained by subtracting the values for the Flemish Region from the National Accounts figures for the three regions, and subsequently distributing these

amounts between the different domains of the CEPA on the basis of the distribution of the expenditure (the budget) of the two administrations, taking into account their relative weights.

Table 5 presents the first step estimates for the individual items of table B, together with some clarifying comments.

Table 5. The 1997 production table for the regional governments (data description and estimations in millions of BEF)

1 CURRENT TRANSACTIONS		
1.1 Current uses		
1.1.1 Intermediate consumption	The intermediate consumption for the regional governments includes - the intermediate consumption (P.2), - the other taxes on production (D.29), - the current taxes on income, wealth, etc. (D.5, which are equal to zero for all the functions) - the adjustment for the change in net equity of households funds reserves (D.8, which is equal to zero for all the functions)	9587
1.1.4 Other taxes on production		
1.1.2 Compensation of employees	The compensation of employees (D.1) is available for the function "05".	5014
1.1.3 Consumption of fixed capital	The amount of consumption of fixed capital (K.1) is not available for the EP function of the regional governments. The National Bank makes the assumption that this amount is equal to zero given that: - the amounts for gross fixed capital formation in EP have always been low - the long lifetime of these investments (to 60 years) and as a consequence, the long period of paying-off give small amounts of consumption of fixed capital.	0
1.1.5 Less other subsidies on production	These are equal to zero for all state government's activities.	0
1.1.6 Net operating surplus	The net operating surplus equal to zero for all the state governments' activities	0
1.2 Output (cost of production)	The output is calculated via cost of production, i.e. the sum of intermediate consumption, compensation of employees, taxes less subsidies on production and consumption of fixed capital.	14601
1.2.1 Non-environmental output		

1.2.2 Environmental protection output	The proportion of market output is not available for the environmental function. The part of market output is calculated via the part of global market output of the state governments, i.e. global market output is equal to 16110 millions, global output to 612888 millions, so the part of market output is equal to 2.63%. This proportion is applied to the amount of the EP output by the state governments in 1997.	14601
1.2.2.1 non-market		14217.21
1.2.2.2 market		383.79
1.3 Current EP resources		
1.3.1 Market output (incl. partial payments)	The partial payments are supposed not to exist.	383.79
1.3.2 Current transfers	The amounts by function are not available, at a global level, the current transfers (D.7), as resources, are equal to 936526 millions. The current transfers received for the EP function (05) are estimated from the current transfers given by the other institutional sectors presented by function in the National Accounts ¹² .	642.78
2 CAPITAL TRANSACTIONS		
2.1 Gross fixed capital formation	Gross fixed capital formation (P.5) and other capital uses are calculated from the amount of the gross fixed capital formation (P.5) and the acquisition less disposal of non financial non-produced assets (K.2)	2322
2.2 Other capital uses		
2.3 Investment grants received	The amounts by function are not available, at a global level, the investment grants received (D.92), are equal to 1309 millions and the other capital transfers received (D.99) to 375 millions. The capital transfers received for the EP function (05) are estimated from the capital transfers given by the other institutional sectors presented by function in the National Accounts.	38.51
2.4 Other capital transfers received		
3 FINANCING BY PRODUCERS	The financing by producers is equal to the sum of current and capital uses minus current resources and capital transfers.	15918.92
4 LABOR INPUTS	These data are not available except for the Flanders State Government.	n.a
5 STOCK OF FIXED ASSETS	These data are not available.	n.a

¹² Transfers from corporations and NPISH's are not included as to ensure the coherence with table C, in which their inclusion would lead to meaningless results.

3. [The Flanders state government](#)

For the Flanders state government, we have the disposal of a direct estimation of the current and capital transactions for 1997¹³. This estimation was made in the context of the Eurostat Questionnaire on Environmental Expenditure by the General Government. Quite a large part of the production dealt with biodiversity. Water protection was the second most important domain.

Table 6. Table B Production of Environmental Protection Services for Flanders

Flanders State Government		Biodiversity	Soil	Waste	Water	Air	Radia.	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	1685.22	588.58	569.24	813.64	342.58		332.67	4331.92
1.1.4	Other taxes on production	0.00	0.00	0.00	0.00	0.00		0.00	0.00
1.1.2	Compensation of employees	1340.59	400.00	185.00	995.63	63.97		533.52	3518.71
1.1.3	Consumption of fixed capital	0.00	0.00	0.00	0.00	0.00		0.00	0.00
1.1.5	Less other subsidies on production	0.00	0.00	0.00	0.00	0.00		0.00	0.00
1.1.6	Net operating surplus	0.00	0.00	0.00	0.00	0.00		0.00	0.00
1.2	Output (basic price or cost of production)	3025.81	988.58	754.24	1809.28	406.55		866.19	7850.63
1.2.1	Non-environmental output	n.r.	n.r.	n.r.	n.r.	n.r.		n.r.	n.r.
1.2.2	Environmental protection output	3025.81	988.58	754.24	1809.28	406.55		866.19	7850.63
1.2.2.1	non-market	2946.28	962.59	734.41	1761.72	395.86		843.42	7644.28
1.2.2.2	market	79.53	25.99	19.83	47.56	10.69		22.77	206.36
1.3	Current environmental protection resources	79.53	44.73	91.49	210.23	10.69		26.80	463.47
1.3.1	Market output (including partial payments)	79.53	25.99	19.83	47.56	10.69		22.77	206.36
1.3.2	Current transfers	0.00	18.74	71.66	162.67	0.00		4.03	257.11
2	Capital transactions								
2.1	Gross fixed capital formation	608.33	91.19	96.96	477.90	0.00		7.39	1281.76
2.2	Other capital uses								
2.3	Investment grants received	0.00	0.00	0.00	0.00	0.00		21.12	21.12
2.4	Other capital transfers received								
3	Financing by producers	3554.61	1035.03	759.70	2076.94	395.86		825.66	8647.81
4	Labor inputs	931	237	115	693	45		338	2359
5	Stock of fixed assets	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.	n.a.

¹³ Ochelen S. (1999).

4. Brussels-Capital and Walloon Regions

To specify the proportion of each domain in the uses and resources of EP services by the regional governments of Brussels-Capital and Wallonia, we have analysed the two government budgets¹⁴ in three steps:

- 1) identification and selection of EP programs in section 13 (Natural Resources and Environment) of the budget of the Walloon Region and in division 18 (Environment, Water policy and public health) of the budget of the Brussels-Capital Region (for more details see annexes 3 and 4)
- 2) classification of the selected budgets under CEPA
- 3) calculation of coefficients (proportions) for each domain weighted by the relative size of each Region's budget. These coefficients are applied to the amounts obtained from subtracting the values for Flanders from the National Accounts figures for the three regions presented in table 5.

Table 7 presents the total budgetary amounts for each domain, identified during the course of the first two steps, as well as the share of each domain in the total environmental protection budget. The weighted shares are used to allocate the totals for each individual item in table B proportionately to the different domains for the two regions.

Table 7. Budget amounts of federal programs for environmental protection and their shares in total, 1997

	Biodiversity	Soil	Waste	Water	Air/climate	Radia.	Other (of which R&D)	Total
Walloon Region	250.70 2.81%	1441.50 16.18%	1535.00 17.23%	5354.70 60.10%	99.60 1.12%	- -	227.70 2.56%	8909.20 100.00%
Brussels-Capital	133.10 3.44%	15.20 0.39%	1745.00 45.16%	910.00 23.55%	0 0.00%	- -	1061.10 27.46%	3864.40 100.00%
Weighted shares	3.00%	11.40%	25.68%	49.04%	0.78%	-	10.09%	100.00%

We illustrate our modus operandi with the following clarifying example. The two regions' programs related to waste management have a total budget of 3280 millions of

¹⁴ "Budget administratif du Ministère de la région wallonne pour l'année budgétaire 1997, Parlement Wallon, session 1996-1997, 5 nov 1996" and "Ordonnance concernant le budget

BEF, this represents 25.68% of their two budgets devoted to environmental protection. To calculate the intermediate consumption in this domain, we apply this proportion to the total amount (i.e. 9587 millions less 4331.92 millions, which is the intermediate consumption of Flanders) which gives 1349.40 millions for intermediate consumption in this domain.

Table 8 presents the resulting production table for the environmental protection services produced by the Brussels-Capital and the Walloon Regions. Almost half of the production of environmental protection services was in the field of water protection. Waste management was the second most important domain.

Table 8. Table B Production of Environmental Protection Services for Brussels-Capital and Walloon Regions

Brussels-Capital and Walloon Governments		Biodiversity	Soil	Waste	Water	Air	Radia.	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	157.90	599.29	1349.40	2577.31	40.98		530.21	5255.08
1.1.4	Other taxes on production	0.00	0.00	0.00	0.00	0.00		0.00	0.00
1.1.2	Compensation of employees	44.93	170.52	383.96	733.35	11.66		150.87	1495.29
1.1.3	Consumption of fixed capital	0.00	0.00	0.00	0.00	0.00		0.00	0.00
1.1.5	Less other subsidies on production	0.00	0.00	0.00	0.00	0.00		0.00	0.00
1.1.6	Net operating surplus	0.00	0.00	0.00	0.00	0.00		0.00	0.00
1.2	Output (basic price or cost of production)	202.82	769.81	1733.36	3310.66	52.63		681.08	6750.37
1.2.1	Non-environmental output	n.r.	n.r.	n.r.	n.r.	n.r.		n.r.	n.r.
1.2.2	Environmental protection output	202.82	769.81	1733.36	3310.66	52.63		681.08	6750.37
1.2.2.1	non-market	197.49	749.58	1687.79	3223.64	51.25		663.18	6572.93
1.2.2.2	market	5.33	20.23	45.56	87.02	1.38		17.90	177.44
1.3	Current environmental protection resources	16.92	64.22	144.59	276.17	4.39		56.81	563.10
1.3.1	Market output (including partial payments)	5.33	20.23	45.56	87.02	1.38		17.90	177.44
1.3.2	Current transfers	11.59	43.98	99.03	189.15	3.01		38.91	385.67
2	Capital transactions								
2.1	Gross fixed capital formation	31.26	118.63	267.11	510.18	8.11		104.96	1040.24
2.2	Other capital uses								
2.3	Investment grants received	0.52	1.98	4.47	8.53	0.14		1.75	17.39
2.4	Other capital transfers received								
3	Financing by producers	216.64	822.24	1851.41	3536.14	56.22		727.47	7210.11
4	Labor inputs	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.	n.a.
5	Stock of fixed assets	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.	n.a.

général des dépenses de la Région Bruxelles-Capitale pour l'année budgétaire 1999, M.B. 27.05.99, 18894-19000".

5. [The local administrations](#)

The method to fill in Table B for the local administrations combines two data sources:

- the accounts of the local administrations which give the current and capital transactions (by economic codes) for different functions, among which environmental protection.

The functions available in the local accounts are:

- the function 777, biodiversity
 - the function 875, which can be allocated for 90% to waste management and for 10% to soil protection¹⁵
 - the function 876 which corresponds to waste management
 - the function 877 which is related to water
 - the function 879, other environmental domains.
- the National Accounts which contain some transactions of the local administrations classified according to the main function, among which function “05 Environment”.

Table 9 presents the estimates for the individual items of table B, as well as the correspondence between the economic codes of the local administrations’ accounts (code numbers are between brackets in column 2) and the different items constituting table B.

¹⁵ These proportions were estimated by B. Kestemont, expert in the Belgian National Institute for Statistics.

Table 9. The 1997 production table for the local authorities (data description and estimations in millions of BEF)

1 CURRENT TRANSACTIONS	Economic accounts and estimation method	
1.1 Current uses		
1.1.1 Intermediate consumption	The intermediate consumption for the local authorities includes - the purchase of non durable goods and services (12) including other taxes on production - the working expenditure for public roads and waterways (14)	12909
1.1.4 Other taxes on production		
1.1.2 Compensation of employees	The compensation of employees (11)	5558
1.1.3 Consumption of fixed capital	The amount of consumption of fixed capital is not available in the local accounts. The National Bank makes the assumption that this amount is equal to zero given that: - the amounts for gross fixed capital formation in EP have always been low - the long lifetime of these investments (to 60 years) and as a consequence, the long period of paying-off give small amounts of consumption of fixed capital.	0
1.1.5 Less other subsidies on production	In the National Accounts, the subsidies on production are equal to zero for all local administrations' activities.	0
1.1.6 Net operating surplus	In the National Accounts, the net operating surplus is equal to zero for all local administrations' activities.	0
1.2 Output (cost of production)	The output is calculated via cost of production, i.e. the sum of intermediate consumption, compensation of employees, taxes less subsidies on production and consumption of fixed capital.	18467
1.2.1 Non-environmental output		
1.2.2 Environmental protection output		
1.2.2.1 non-market	The non-market output is obtained by subtracting the market output from the total output.	4752
1.2.2.2 market	The market output is the sum of: - the sales of non durable goods and services (16) - the refunding of maintenance works of the public roads and waterways (18) - the local taxes (36) which are considered to be the sales of waste management services (according to the National Bank methodology to build the National Accounts).	13715

1.3 Current EP resources		
1.3.1 Market output (incl. partial payments)	The partial payments are supposed not to exist.	13715
1.3.2 Current transfers	The currents transfers are received from ¹⁶ : - the higher level authority (46) - the other public authorities (48) - the households (38)	686.72
2 CAPITAL TRANSACTIONS		
2.1 Gross fixed capital formation	Gross fixed capital formation and other capital uses are calculated from:	9668
2.2 Other capital uses	- the purchase of land (71) - the construction, arrangement and extraordinary maintenance of land and buildings (72) - the public roads infrastructure working (73) - the other investments (74) Less: - the sales of land and buildings (76) - the sales of durable movable goods (77)	
2.3 Investment grants received	The capital transfers provide from:	9668
2.4 Other capital transfers received	- the households (58) - the above authority (66) - the other public authorities (68)	
3 FINANCING BY PRODUCERS	The financing by producers is equal to the sum of current and capital uses minus current resources and capital transfers.	11092.01
4 LABOR INPUTS	These data are not available	
5 STOCK OF FIXED ASSETS	These data are not available	

Table 10 shows the allocation of the totals in the above table to the different environmental domains. It is immediately clear that the largest part of the characteristic services supplied by the local administrations in 1997 were to be situated in the waste domain.

¹⁶ Transfers from corporations and NPISH's are not included as to ensure the coherence with table C, in which their inclusion would lead to meaningless results.

Table 10. Table B Production of Environmental Protection Services by the local authorities

	Local public administration	Biodiversity	Soil	Waste	Water	Air	Radia.	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	7.00	52.20	11227.80	1056.00			566.00	12909.00
1.1.4	Other taxes on production								
1.1.2	Compensation of employees	21.00	157.00	3935.00	396.00			1049.00	5558.00
1.1.3	Consumption of fixed capital	0.00	0.00	0.00	0.00			0.00	0.00
1.1.5	Less other subsidies on production	0.00	0.00	0.00	0.00			0.00	0.00
1.1.6	Net operating surplus	0.00	0.00	0.00	0.00			0.00	0.00
1.2	Output (basic price or cost of production)	28.00	209.20	15162.80	1452.00			1615.00	18467.00
1.2.1	Non-environmental output	n.r.	n.r.	n.r.	n.r.			n.r.	n.r.
1.2.2	Environmental protection output	28.00	209.20	15162.80	1452.00			1615.00	18467.00
1.2.2.1	non-market	26.00	207.20	1696.80	1290.00			1532.00	4752.00
1.2.2.2	market	2.00	2.00	13466.00	162.00			83.00	13715.00
1.3	Current environmental protection resources	2.80	11.99	13753.29	470.26			235.39	14473.72
1.3.1	Market output (including partial payments)	2.00	2.00	13466.00	162.00			83.00	13715.00
1.3.2	Current transfers	0.73	9.04	260.02	279.00			137.93	686.72
2	Capital transactions								
2.1	Gross fixed capital formation								
2.2	Other capital uses	66.00	18.50	999.50	7941.00			643.00	9668.00
2.3	Investment grants received								
2.4	Other capital transfers received	32.47	2.05	102.19	2326.44			99.12	2562.27
3	Financing by producers	59.07	214.62	2334.92	6644.63			1938.77	11192.01
4	Labor inputs	n.a.	n.a.	n.a.	n.a.			n.a.	n.a.
5	Stock of fixed assets	n.a.	n.a.	n.a.	n.a.			n.a.	n.a.

6. [Compilation for all public administrations](#)

Table 11 presents the resulting production table for the environmental protection services produced by the public administrations in 1997. More than half of the production was related to waste. Water protection was the second most important domain. Only a relatively small part of production was devoted to air protection.

Table 11. Table B Production of Environmental Protection Services by the public administrations

Public administratons	Biodiversity	Soil	Waste	Water	Air	Radia	Other	Total
1 Current transactions								
1.1 Current uses								
1.1.1 Intermediate consumption	1987.52	1249.33	13156.15	4451.82	384.83	584.48	1919.87	23734.00
1.1.4 Other taxes on production								
1.1.2 Compensation of employees	1471.89	731.93	4508.58	2127.30	76.24	278.08	1966.98	11161.00
1.1.3 Consumption of fixed capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1.5 Less other subsidies on production	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1.6 Net operating surplus	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2 Output (basic price or cost of production)	3459.42	1981.27	17664.73	6579.11	461.06	862.56	3886.85	34895.00
1.2.1 Non-environmental output	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.
1.2.2 Environmental protection output	3459.42	1981.27	17664.73	6579.11	461.06	862.56	3886.85	34895.00
1.2.2.1 non-market	3367.96	1932.74	4133.01	6282.37	448.95	843.05	3746.79	20754.89
1.2.2.2 market	91.45	48.53	13531.71	296.74	12.11	19.51	140.06	14140.11
1.3 Current environmental protection resources	115.50	122.03	13990.52	957.23	15.23	69.10	377.05	15646.65
1.3.1 Market output (including partial payments)	91.45	48.53	13531.71	296.74	12.11	19.51	140.06	14140.11
1.3.2 Current transfers	21.42	72.38	431.36	631.15	3.09	38.75	213.42	1411.57
2 Capital transactions								
2.1 Gross fixed capital formation								
2.2 Other capital uses	720.35	229.31	1364.61	8929.60	8.25	62.79	808.09	12123.00
2.3 Investment grants received								
2.4 Other capital transfers received	45.08	4.84	106.70	2316.34	0.25	52.57	165.33	2691.12
3 Financing by producers	4021.81	2084.81	4959.57	12264.50	453.86	814.53	4176.14	28775.20
4 Labor inputs	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
5 Stock of fixed assets	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

B. The supply-use table (Table B1)

Table B1 permits to make the transition from total supply to uses. Two groups of transactions explain that transition:

- the imports and exports of EP services: “Imports and exports of EP services are often very small so that after verification of this assumption this type of adjustment may be ignored.” (Eurostat 2001, p. 80). No imports or exports of characteristic services by the public administrations were identified for Belgium.
- the system of prices: “a revaluation of the supply to make it consistent with the prices in which uses are measured is made by adding non-deductible VAT and other taxes on products and deducting subsidies on products. Except for non-deductible VAT (paid mostly by households) these revaluation items are typically unimportant and may be ignored.” (Eurostat 2001, p.80). No non-deductible VAT or other taxes and subsidies were identified for the characteristic services provided by the public administrations in Belgium. The supply in basic prices is thus equal to the uses in purchasers’ prices.

Table 12. Table B1 Supply-Uses of characteristic services, public administrations 1997

		Non-market	Market	Ancillary	Total
1	Uses of resident units (purchasers’ prices)				
1.1	Intermediate consumption	-	-	-	-
1.1.1	of which by specialized producers	-	-	-	n.r.
1.1.2	of which by non-specialized producers	-	-	-	-
1.2	Final consumption	20754.89	14140.11	-	34895
1.3	Gross capital formation (land improvement)				-
2	Exports	0	0		0
	Total uses (1+2) = total supply (3+4+5+6)	20754.89	14140.11	-	34895
3	Output (basic prices)	20754.89	14140.11	-	34895
4	Imports (customs price)	0	0	-	0
5	Non-deductible VAT	-	-	-	-
6	Other taxes on products (if any)	-	-	-	-
7	Subsidies on products (if any)	-	-	-	-

A more detailed table, by EP domains, is presented in annex 5.

C. The expenditure table (Table A)

Table A has as its main objective to calculate the “National Expenditure for Environmental Protection”.

The components of national expenditure have different importance (Eurostat 2001, p.79):

- uses of EP services and capital formation are the most important
- uses of connected and adapted products as well as specific transfers tend to be small. We do not consider connected and adapted products in this report.

The sections below briefly describe the components of national expenditure, their data sources and data estimation methods.

The final consumption

Final consumption of government units is available in the National Accounts by function (one of which is “05 Environment”). This final consumption (P.3) amounted to 17343 millions of BEF in 1997. The final consumption of households is calculated as the difference between the total output of EP services and the final consumption of the governments.

The total market and non-market final consumptions are derived from table B1. All final market consumption has to be attributed to the households by definition. Non-market final consumption by the households was calculated by deducting market consumption from the total for households final consumption. Final consumption by the government is by definition non-market consumption.

Gross capital formation

The amount of gross capital formation is derived from table B where the capital transactions of the public administrations are presented by environmental protection domain.

Specific transfers

The specific transfers include those transfer payments without a counterpart in the uses part of the supply-use table, like subsidies or international cooperation.

Experience suggests that the specific transfers are often very small and may be ignored (Eurostat 2001, p.92). There are specific transfers to the rest of the world though. These concern financing of environmental protection projects abroad.

Table 13 below gives the results for all domains related to environmental protection. Tables by domain are presented in annex 6. As can be seen final consumption of environmental protection services provided by the public administrations was distributed almost equally between the households and the government. Financial flows, in the context of environmental protection, to and from the rest of the world were relatively small.

Table 13. Table A : National expenditure by components and by users/beneficiaries

All domains	USERS/BENEFICIARIES					
	Producers		Consumers		Rest of	Total
Components of national expenditure	specialised	other	households	government	the world	
1 Uses of EP services						
Final consumption	-	-	17552.00	17343.00	-	34895.00
market	-	-	14140.11	-	-	14140.11
non-market	-	-	3451.89	17343.00	-	20754.89
Intermediate consumption	n.r.	n.a.	-	-	-	0.00
Capital formation (land improvement)	n.r.	n.a.	-	-	-	0.00
2 Gross Capital formation for EP	12123.00	n.a.	-	-	-	12123.00
3 Uses of adapted & connected products						
Final	-	-	n.a.	n.a.	-	-
Intermediate	n.r.	n.a.	-	-	-	-
Capital formation	n.r.	n.a.	-	-	-	-
4 Specific transfers						
4.1 Subsidies on production	n.r.	0.00	0.00	0.00	-	0.00
4.2 Other specific transfers	0.00	0.00	0.00	0.00	157.33	157.33
5 Total uses of resident units (1+2+3+4)	12123.00	0.00	17552.00	17343.00	157.33	47175.33
6 Financed by the rest of the world	90.64			68.32		158.96
7 National expenditure for EP (5-6)	12032.36	0.00	17552.00	17274.68	157.33	47016.37

D. The financing of the expenditure (Table C)

Table C presents the financing of the national expenditure for environmental protection by cross-tabulation of the users or beneficiaries on the one hand and the financing sectors on the other. Because data on the production and the use of environmental protection services by the corporations and NPISH's are not included, we also exclude transfers in which these institutional units are involved. If we were to include them, some of the entries in table C would be meaningless. The capital transfers from the

public administrations would for instance lead to a negative value for own financing of investment by the corporations, which would lead the reader to believe that the enterprises receive more transfers than what they actually spend on investment. The latter is of course untrue.

The expenditure of the specialised producers corresponds to the gross fixed capital formation and land acquisition. It is by convention financed by the specialised producers themselves (here, the public administrations). The entries in the first column correspond to the gross fixed capital formation of each government plus the capital transfers given to other administrations and to international cooperation minus the capital transfers received from other public administrations and from international cooperation.

The expenditure of the government corresponds to the collective consumption of EP services. The current transfers received are subtracted and the current transfers given are added.

The final consumption of the public administrations is available in the National Account by function of each administration. It amounts to 88 millions for the federal administrations, 14601 millions for the regions and 2654 millions for the local public administrations.

The expenditure of the households consists of their final consumption of services, of connected and adapted products and the specific transfers they benefit from. As we have no data on connected and adapted products, the amounts presented here correspond to the consumption of EP services.

The current and capital transfers by institutional sector were taken from Table B (for the transfers received) and from the National Accounts for the transfers given.

Table 14 presents the current transfers by institutional sectors which are necessary to complete table C.

Table 14. Current transfers by institutional sector (1997)

<i>Current transfers</i>	<i>To</i>							<i>Total</i>
	<i>International Cooperation</i>	<i>Federal adm</i>	<i>Regions</i>	<i>Local adm</i>	<i>Corporations</i>	<i>NPI</i>	<i>Households</i>	
<i>From</i>								
Intern Coop	-	9.77	58.54	0.00				68.32
Federal	33.71	-	519.48	23.72			0.40	577.31
Regions	2.02	21.68	-	632.01			0.00	655.70
Local	0.00	6.00	6.00	-			307.00	319.00
Corporations								
NPI								
Households		44.62	58.76	31.00			-	134.39
Total	35.73	82.07	642.78	686.72			307.40	

Table 15 presents the capital transfers by institutional sectors which are necessary to complete table C.

Table 15. Capital transfers by institutional sector (1997)

<i>Capital transfers</i>	<i>To</i>							<i>Total</i>
	<i>International Cooperation</i>	<i>Federal adm</i>	<i>Regions</i>	<i>Local adm</i>	<i>Corporations</i>	<i>NPI</i>	<i>Households</i>	
<i>From</i>								
Intern Coop	-	87.19	3.45	0.00				90.64
Federal	67.81	-	18.06	45.16				131.02
Regions	53.79	7.15	-	2496.12				2557.05
Local	0.00	17.00	17.00	-				34.00
Corporations								
NPI								
Households								
Total	121.59	111.34	38.51	2541.27				

Table C describes the financing of national expenditure by institutional sectors. As can be seen the major part of national expenditure on environmental protection services supplied by the public administrations in 1997 was paid for by the regions and the households. Together they financed almost eighty percent of national expenditure.

Table 16. Table C Financing of national expenditure for environmental protection

FINANCING UNITS	USERS/BENEFICIARIES					of which current expenditure
	Producers specialised	Producers other	Consumers households	Consumers government	Rest of the world	
1. General government						
Federal government	84.87		0.40	549.12	101.52	735.92
Regions	4786.76		0.00	14611.90	55.80	19454.47
Local government	7160.73		307.00	1979.28		9447.00
2. NPISHs						
3. Corporations						
Specialized producers						
Other producers						
4. Households			17244.60	134.39		17378.99
NATIONAL EXPENDITURE	12032.36		17552.00	17274.68	157.33	47016.37
Rest of the world	90.64			68.32		158.96
Uses of resident units	12123.00		17552.00	17343.00	157.33	35052.33

Conclusion

The pressures exercised by economic development on the environment and the natural resources are well known and often discussed through scientific as well political meetings. But the gaps in basic data and statistics concerning the environment make any analysis of policy, assessment of trends, or measure of the interaction between human activity and the environment difficult.

One of Eurostat's contributions to this issue was the development of the European System for the Collection of Economic Information on the Environment (SERIEE), which provides methodological keys for monetary and physical descriptions of environmental protection activities. One of the key elements of the SERIEE are the Environmental Protection Expenditure Accounts (EPEA), which aim at registering the production, the use and the financing of environmental protection services and goods.

This paper is a second step in the statistical process of building EPEA for Belgium.¹⁷ It consists of the collection of data, estimation of missing data and construction of accounts of the production, expenditure and financing of environmental protection services by the **public administrations in 1997**.

We found that more than half of the production of environmental protection services was related to waste. Water protection services were the second most important, accounting for just below twenty percent of the total. Only a relatively small part of production was devoted to air protection.

About a quarter of total national expenditure for environmental protection services provided by the public administrations was used for capital formation. The rest was used for final consumption, which was shared almost equiproportionally between the households and the government.

More than forty percent of national expenditure on environmental protection services provided by the public administrations was financed by the regional administrations of

¹⁷ The first step was the feasibility study by de Villers (2000).

Flanders, Wallonia and Brussels-Capital. The households paid only slightly less. The local authorities financed about one fifth of total national expenditure. The federal government and the rest of the world together accounted for less than two percent of that total.

Though this pilot study already revealed some interesting points concerning environmental protection expenditure in Belgium, it is clear that a lot of data still needs to be added to the Belgian environmental protection expenditure accounts in order for those accounts to become a useful tool of analysis. This task will be tackled in the follow-up report to the current publication. In that report the missing institutional sector of the corporations will be added. This will allow us to derive a more complete estimate of national expenditure for environmental protection. Furthermore, the EPEA will be constructed for several years. This will allow us to analyse changes in the level and the structure of environmental protection expenditure. Consequently, comparison with changes in environmental legislation will make it possible to check whether the latter are effectively translated into changes in expenditure. Combination of the EPEA time series with the NAMEA time series will also enable us to investigate whether changes in expenditure for the environmental domains of air and water are translated into changes of pollution levels.

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Annexes

- Annex 1 The Classification of Environmental Protection Activities and Expenditure, CEPA 2000
- Annex 2 Adjusted budgets by department, federal government, M.B. 1997
- Annex 3 Administrative Budget of the Ministry for the region of Wallonia for the budgetary year 1997, Wallonian Parlement, session 1996-1997, 5 nov 1996
- Annex 4 By-law concerning the general budget for the expenditure of the Region of Brussels-Capital for the budgetary year 1999, M.B. 27.05.99, 18894-19000
- Annex 5 Table B1 Supply-Uses of characteristic services, public administration 1997, by EP domains
- Annex 6 Table A : National expenditure by components, by users/beneficiaries and by domains

1 PROTECTION OF AMBIENT AIR AND CLIMATE

- 1.1 Prevention of pollution through in process modifications
 - 1.1.1 for the protection of ambient air
 - 1.1.2 for the protection of climate and ozone layer
- 1.2 Treatment of exhaust gases and ventilation air
 - 1.2.1 for the protection of ambient air
 - 1.2.2 for the protection of climate an ozone layer
- 1.3 Measurement, control, laboratories and the like
- 1.4 Other activities

2 WASTEWATER MANAGEMENT

- 2.1 Prevention of pollution through in process modifications
- 2.2 Sewerage networks
- 2.3 Wastewater treatment
- 2.4 Treatment of cooling water
- 2.5 Measurement, control, laboratories and the like
- 2.6 Other activities

3 WASTE MANAGEMENT

- 3.1 Prevention of pollution through in process modifications
- 3.2 Collection and transport
- 3.3 Treatment and disposal of hazardous waste
 - 3.3.1 Thermal treatment
 - 3.3.2 Landfill
 - 3.3.3 Other treatment and disposal
- 3.4 Treatment and disposal of non-hazardous waste
 - 3.4.1 Thermal treatment
 - 3.4.2 Landfill
 - 3.4.3 Other treatment and disposal
- 3.5 Measurement, control, laboratories and the like
- 3.6 Other activities

4 PROTECTION AND REMEDIATION OF SOIL, GROUNDWATER AND SURFACE WATER

- 4.1 Prevention of pollutant infiltration
- 4.2 Cleaning up of soil and water bodies
- 4.3 Protection of soil from erosion and other physical degradation
- 4.4 Prevention and remediation of soil salinity
- 4.5 Measurement, control, laboratories and the like
- 4.6 Other activities

5 NOISE AND VIBRATION ABATEMENT (excl. work place protection)

- 5.1 Preventive in process modifications at the source
 - 5.1.1 Road and rail traffic
 - 5.1.2 Air traffic
 - 5.1.3 Industrial and other noise
- 5.2 Construction of anti noise/vibration facilities
 - 5.2.1 Road and rail traffic
 - 5.2.2 Air traffic
 - 5.2.3 Industrial and other noise
- 5.3 Measurement, control, laboratories and the like
- 5.4 Other activities

6 PROTECTION OF BIODIVERSITY AND LANSCAPES

- 6.1 Protection and rehabilitation of species and habitats
- 6.2 Protection of natural and semi-natural landscapes
- 6.3 Measurement, control, laboratories and the like
- 6.4 Other activities

7 PROTECTION AGAINST RADIATION (excluding external safety)

- 7.1 Protection of air ambient media
- 7.2 Transport and treatment of high level radioactive waste
- 7.3 Measurement, control, laboratories and the like
- 7.4 Other activities

8 RESEARCH AND DEVELOPMENT

- 8.1 Protection of ambient air and climate
 - 8.1.1 Protection of ambient air
 - 8.1.2 Protection of atmosphere and climate
- 8.2 Protection of water
- 8.3 Waste
- 8.4 Protection of soil and groundwater
- 8.5 Abatement of noise and vibration
- 8.6 Protection of species and habitats
- 8.7 Protection against radiation
- 8.8 Other research on the environment

9 OTHER ENVIRONMENTAL PROTECTION ACTIVITIES

- 9.1 General environmental administration and management
 - 9.1.1 General administration, regulation and the like
 - 9.1.2 Environment management
- 9.2 Education, training and information
- 9.3 Activities leading to indivisible expenditure
- 9.4 Activities not elsewhere classified

Annex 2 Adjusted budgets by department, federal government, M.B. 1997

Programme	Biodiv	Soil	Waste	Water	Air/cli mate	radiation	Other (e.g. R&D)	Total
Federal Services for Scientific, Technological and Cultural Affairs - part of scientific policy							156.21	156.21
Federal Services for Scientific, Technological and Cultural Affairs Group "nature"	711.60							711.60
Adm for hygiene and medicine at work - Elimination or destruction of toxic waste			0.10					0.10
Cabinet of the Secretary General for social integration and the environment - General secretariat - General services - Administration for information and studies							2309.50	2309.50
Environmental Services - Subsistance							34.20	34.20
Environmental Services - Fight against pollution at sea				3.00				3.00
Environmental Services - Protection of the marine environment				3.90				3.90
Environmental Services - Nuclear surveillance						3.50		3.50
Environmental Services - Fund S.P.R.I						211.40		211.40
Environmental Services - Waste			6.00					6.00
Environmental Services - Water pollution				20.20				20.20
Environmental Services - Large industrial risks- Coordination of international polticies and studies							23.70	23.70
Environmental Services - Large industrial risks - Chemical waste			29.20					29.20
Environmental Services - Large industrial - Climate change, greenhouse gases					6.60			6.60
Environmental Services - Large industrial risks - Participation in international organisms							12.10	12.10
Environmental Services - Large industrial risks - Installation for treatment Poelkapellen			15.00					15.00

Programme	Biodiv	Soil	Waste	Water	Air/cli mate	radiation	Other (e.g. R&D)	Total
Environmental Services - Large industrial risks - International coordination environment, equipment							0.50	0.50
Environmental Services - Sensibilisation for the environment							3.50	3.50
Scientific policy - Studies and surveys public hygiene							3.00	3.00
Charges from the past - Construction collector industrial waste water Albert Canal				5.00				5.00
Administration for energy - Dotation to O.N.D.R.A.F., C.E.N.						2323.00		2323.00
Administration for energy - Dotation to O.N.D.R.A.F., study on the final dumping of radioactive waste in deep geological layers						51.70		51.70
Administration for energy - Dotation to O.N.D.R.A.F., C.E.N.						284.80		284.80
Administration for energy - Dotation to O.N.D.R.A.F., packing of waste from IRE						126.00		126.00
Administration for energy - Dotation to O.N.D.R.A.F., technological liability of IRE (radioactive waste and fuel)						26.50		26.50
Scientific policy - Studies about the problems with deep geological structures		41.10						41.10
Total	711.60	41.10	50.30	32.10	6.60	3026.9	2542.71	6411.31
Proportion	11.10%	0.64%	0.78%	0.50%	0.10%	47.21%	39.66%	100%

Annex 3 Administrative Budget of the Ministry for the region of Wallonia for the budgetary year 1997, Wallonian Parlement, session 1996-1997, 5 nov 1996

Expenditure by section 13 programs Natural resources and the environment	Biodiv	Soil	Waste	Water	Air/cli mate	radiation	Other (e.g. R&D)	Total
02: Nature conservation	301.7							250.7
- A.B ¹⁸ . 33.01: Natural resources management	-18							
- A.B. 63.01 : Disposition of public places, roofs and clock towers	-33							
03 Environment of which :								
A.B. 41.03 Missions attributed to ISSEP				33.8	24		10	67.8
A.B. 63.01 Investment subsidies to ISSEP				3.8	3.8			7.6
AB. 01.01 Organic fund for waste management			1535					1535
Other A.B.							178.5	178.5
05 Water (control, management and production) of which:								
A.B. 35.01 Intervention in the functioning of the commissions for Escaut and Meuse		5						5
A.B. 43.02 Subsidies to public administrations in the context of the river contracts		10						10
A.B. 63.02 Subsidies to subordinate public administrations for the improvement of the hydrological regime and the ecosystems of the nonnavigable waterways of second and third category		25						25
A.B. 01.01 Organic fund for the protection of drinking water		1321.5						1321.5
A.B. 01.02 Organic fund for the protection of ground water		80						80
06 Protection against water pollution				5317.1				5317.1
09 Pollution Prevention					71.8		39.2	111
Total	250.7	1441.5	1535	5354.7	99.6	-	227.7	8909.2
Proportion	2.81%	16.18%	17.23%	60.10%	1.12%	-	2.56%	100%

18A.B. : allocation de base (basic allocation)

Annex 4 By-law concerning the general budget for the expenditure of the Region of Brussels-Capital for the budgetary year 1999, M.B. 27.05.99, 18894-19000

Expenditure by division 18 programs: Environment, Water Policy and Public hygiene - 1997 Realised	Biodiv	Sol	Déchet	Eau	Air/cli mat	Protect. c/ les radiat.	Autres (dont R&D)	Total
0 Subsistance							39.1	39.1
1 Support of general policy								
Activity 1: Brussels Institute for the management of the environment (IBGE)	133.1						1020.9	1154
Activity 2: Regional Agency for hygiene (ARP)			1745					1745
4 Water bodies, ground water and drinking water								
Activity 1: Studies and maintenance		15.2						15.2
5 Fight against flooding, collection and purification of waste water								
Activity 1: Support of the policy concerning the fight against flooding, collection and purification of waste water				39.3				39.3
Activity 2: Waste water purification stations, collectors and storm basins				870.7				870.7
6 Debt							1.1	1.1
Total	133.1	15.2	1745	910	0	-	1061.1	3864;4
Proportion	3.44%	0.39%	45.16%	23.55%	0.00%	-	27.46%	100%

Annex 5
domains

Table B1 Supply-Uses of characteristic services, public administration 1997, by EP

NON-MARKET		Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Uses of resident units (purchasers' prices)								
1.1	Intermediate consumption	-	-	-	-	-	-	-	-
1.1.1	of which by specialized producers	-	-	-	-	-	-	-	-
1.1.2	of which by non-specialised producers	-	-	-	-	-	-	-	-
1.2	Final consumption	3367.96	1932.74	4133.01	6282.37	448.95	843.05	3746.79	20754.89
1.3	Gross capital formation (land improvement)	-	-	-	-	-	-	-	-
2	Exports	-	-	-	-	-	-	-	-
	Total uses (1+2) = total supply (3+4+5+6)	3367.96	1932.74	4133.01	6282.37	448.95	843.05	3746.79	20754.89
3	Output (basic prices)	3367.96	1932.74	4133.01	6282.37	448.95	843.05	3746.79	20754.89
4	Imports (customs price)	-	-	-	-	-	-	-	-
5	Non-deductible VAT	-	-	-	-	-	-	-	-
6	Other taxes on products (if any)	-	-	-	-	-	-	-	-
7	Subsidies on products (if any)	-	-	-	-	-	-	-	-
MARKET		Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Uses of resident units (purchasers' prices)								
1.1	Intermediate consumption								
1.1.1	of which by specialized producers								
1.1.2	of which by non-specialised producers								
1.2	Final consumption	91.45	48.53	13531.71	296.74	12.11	19.51	140.06	14140.11
1.3	Gross capital formation (land improvement)								
2	Exports	-	-	-	-	-	-	-	-
	Total uses (1+2) = total supply (3+4+5+6)	91.45	48.53	13531.71	296.74	12.11	19.51	140.06	14140.11
3	Output (basic prices)	91.45	48.53	13531.71	296.74	12.11	19.51	140.06	14140.11
4	Imports (customs price)	-	-	-	-	-	-	-	-
5	Non-deductible VAT								
6	Other taxes on products (if any)	-	-	-	-	-	-	-	-
7	Subsidies on products (if any)	-	-	-	-	-	-	-	-
TOTAL		Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Uses of resident units (purchasers' prices)								
1.1	Intermediate								
1.1.1	of which by specialized producers								
1.1.2	of which by non-specialised producers								
1.2	Final consumption	3459.42	1981.27	17664.73	6579.11	461.06	862.56	3886.85	34895.00
1.3	Gross capital formation (land improvement)								
2	Exports	-	-	-	-	-	-	-	-
	Total uses (1+2) = total supply (3+4+5+6)	3459.42	1981.27	17664.73	6579.11	461.06	862.56	3886.85	34895.00
3	Output (basic prices)	3459.42	1981.27	17664.73	6579.11	461.06	862.56	3886.85	34895.00
4	Imports (customs price)	-	-	-	-	-	-	-	-
5	Non-deductible VAT								
6	Other taxes on products (if any)	-	-	-	-	-	-	-	-
7	Subsidies on products (if any)	-	-	-	-	-	-	-	-

Annex 6 Table A : National expenditure by components, by users/beneficiaries and by domains

All domains		USERS/BENEFICIARIES					
		Producers		Consumers		Rest of the world	Total
Components of national expenditure		specialised	other	households	government		
1 Uses of EP services							
Final consumption		-	-	17552.00	17343.00	-	34895.00
market		-	-	7112.40	7027.71	-	14140.11
non-market		-	-	10439.60	10315.29	-	20754.89
Intermediate consumption		n.r.	n.a.	-	-	-	0.00
Capital formation (land improvement)		n.r.	n.a.	-	-	-	0.00
2 Gross Capital formation for EP		12123.00	n.a.	-	-	-	12123.00
3 Uses of adapted & connected products							
Final		-	-	n.a.	n.a.	-	-
Intermediate		n.r.	n.a.	-	-	-	-
Capital formation		n.r.	n.a.	-	-	-	-
4 Specific transfers							
4.1 Subsidies on production		n.r.	0.00	0.00	0.00	-	0.00
4.2 Other specific transfers		0.00	0.00	0.00	0.00	157.33	157.33
5 Total uses of resident units (1+2+3+4)		12123.00	0.00	17552.00	17343.00	157.33	47175.33
6 Financed by the rest of the world		90.64			68.32		158.96
7 National expenditure for EP (5-6)		12032.36	0.00	17552.00	17274.68	157.33	47016.37

Biodiversity		USERS/BENEFICIARIES					
		Producers		Consumers		Rest of the world	Total
Components of national expenditure		specialised	other	households	government		
1 Uses of EP services							
Final consumption		-	-	3459.42		-	3459.42
market		-	-	91.45		-	91.45
non-market		-	-	3367.96		-	3367.96
Intermediate consumption		n.r.	n.a.	-	-	-	0.00
Capital formation (land improvement)		n.r.	n.a.	-	-	-	0.00
2 Gross Capital formation for EP		720.35	n.a.	-	-	-	720.35
3 Uses of adapted & connected products							
Final		-	-	n.a.	n.a.	-	-
Intermediate		n.r.	n.a.	-	-	-	-
Capital formation		n.r.	n.a.	-	-	-	-
4 Specific transfers							
4.1 Subsidies on production		n.r.	0.00	0.00	0.00	0.00	0.00
4.2 Other specific transfers		0.00	0.00	0.00	0.00	0.00	0.00
5 Total uses of resident units (1+2+3+4)		720.35		3459.42		0.00	4179.76
6 Financed by the rest of the world		9.74			2.14		11.88
7 National expenditure for EP (5-6)		710.61	0.00	3457.28		0.00	4167.88

Soil	USERS/BENEFICIARIES					
	Producers		Consumers		Rest of the world	Total
Components of national expenditure	specialised	other	households	government		
1 Uses of EP services						
Final consumption	-	-	1981.27		-	1981.27
market	-	-	48.53		-	48.53
non-market	-	-	1932.74		-	1932.74
Intermediate consumption	n.r.	n.a.	-	-	-	0.00
Capital formation (land improvement)	n.r.	n.a.	-	-	-	0.00
2 Gross Capital formation for EP	229.31	n.a.	-	-	-	229.31
3 Uses of adapted & connected products						
Final	-	-	n.a.	n.a.	-	-
Intermediate	n.r.	n.a.	-	-	-	-
Capital formation	n.r.	n.a.	-	-	-	-
4 Specific transfers						
4.1 Subsidies on production	n.r.	0.00	0.00	0.00	0.00	0.00
4.2 Other specific transfers		0.00	0.00	0.00	0.00	0.00
5 Total uses of resident units (1+2+3+4)	229.31	0.00	1981.27		0.00	2210.58
6 Financed by the rest of the world		0.89		5.79		6.67
7 National expenditure for EP (5-6)	228.42	0.00	1975.48		0.00	2203.90

Waste	USERS/BENEFICIARIES					
	Producers		Consumers		Rest of the world	Total
Components of national expenditure	specialised	other	households	government		
1 Uses of EP services						
Final consumption	-	-	17664.73		-	17664.73
market	-	-	13531.71		-	13531.71
non-market	-	-	4133.01		-	4133.01
Intermediate consumption	n.r.	n.a.	-	-	-	0.00
Capital formation (land improvement)	n.r.	n.a.	-	-	-	0.00
2 Gross Capital formation for EP	1364.61	n.a.	-	-	-	1364.61
3 Uses of adapted & connected products						
Final	-	-	n.a.	n.a.	-	-
Intermediate	n.r.	n.a.	-	-	-	-
Capital formation	n.r.	n.a.	-	-	-	-
4 Specific transfers						
4.1 Subsidies on production	n.r.	0.00	0.00	0.00	0.00	0.00
4.2 Other specific transfers		0.00	0.00	0.00	0.00	0.00
5 Total uses of resident units (1+2+3+4)	1364.61	0.00	17664.73		0.00	19029.34
6 Financed by the rest of the world		1.21		15.62		16.83
7 National expenditure for EP (5-6)	1363.40	0.00	17649.10		0.00	19012.51

Water	USERS/BENEFICIARIES					
	Producers		Consumers		Rest of the world	Total
Components of national expenditure	specialised	other	households	government		
1 Uses of EP services						
Final consumption	-	-	6579.11	-	-	6579.11
market	-	-	296.74	-	-	296.74
non-market	-	-	6282.37	-	-	6282.37
Intermediate consumption	n.r.	n.a.	-	-	-	0.00
Capital formation (land improvement)	n.r.	n.a.	-	-	-	0.00
2 Gross Capital formation for EP	8929.60	n.a.	-	-	-	8929.60
3 Uses of adapted & connected products						
Final	-	-	n.a.	n.a.	-	-
Intermediate	n.r.	n.a.	-	-	-	-
Capital formation	n.r.	n.a.	-	-	-	-
4 Specific transfers						
4.1 Subsidies on production	n.r.	0.00	0.00	0.00	0.00	0.00
4.2 Other specific transfers	0.00	0.00	0.00	0.00	0.00	0.00
5 Total uses of resident units (1+2+3+4)	8929.60	0.00	6579.11		0.00	15508.71
6 Financed by the rest of the world		1.35		32.08		33.43
7 National expenditure for EP (5-6)	8928.25	0.00	6547.03		0.00	15475.28

Air	USERS/BENEFICIARIES					
	Producers		Consumers		Rest of the world	Total
Components of national expenditure	specialised	other	households	government		
1 Uses of EP services						
Final consumption	-	-	461.06	-	-	461.06
market	-	-	12.11	-	-	12.11
non-market	-	-	448.95	-	-	448.95
Intermediate consumption	n.r.	n.a.	-	-	-	0.00
Capital formation (land improvement)	n.r.	n.a.	-	-	-	0.00
2 Gross Capital formation for EP	8.25	n.a.	-	-	-	8.25
3 Uses of adapted & connected products						
Final	-	-	n.a.	n.a.	-	-
Intermediate	n.r.	n.a.	-	-	-	-
Capital formation	n.r.	n.a.	-	-	-	-
4 Specific transfers						
4.1 Subsidies on production	n.r.	0.00	0.00	0.00	0.00	0.00
4.2 Other specific transfers	0.00	0.00	0.00	0.00	0.00	0.00
5 Total uses of resident units (1+2+3+4)	8.25	0.00	461.06		0.00	469.31
6 Financed by the rest of the world		0.11		0.28		0.39
7 National expenditure for EP (5-6)	8.14	0.00	460.78		0.00	468.92

Radiation	USERS/BENEFICIARIES					
	Producers		Consumers		Rest of the world	Total
Components of national expenditure	specialised	other	households	government	world	
1 Uses of EP services						
Final consumption	-	-	862.56	-	-	862.56
market	-	-	19.51	-	-	19.51
non-market	-	-	843.05	-	-	843.05
Intermediate consumption	n.r.	n.a.	-	-	-	0.00
Capital formation (land improvement)	n.r.	n.a.	-	-	-	0.00
2 Gross Capital formation for EP	62.79	n.a.	-	-	-	62.79
3 Uses of adapted & connected products						
Final	-	-	n.a.	n.a.	-	-
Intermediate	n.r.	n.a.	-	-	-	-
Capital formation	n.r.	n.a.	-	-	-	-
4 Specific transfers						
4.1 Subsidies on production	n.r.	0.00	0.00	0.00	0.00	0.00
4.2 Other specific transfers	0.00	0.00	0.00	0.00	0.00	0.00
5 Total uses of resident units (1+2+3+4)	62.79	0.00	862.56	0.00	0.00	925.35
6 Financed by the rest of the world				4.61		45.78
7 National expenditure for EP (5-6)	21.63	0.00	857.95	0.00		879.57

Other	USERS/BENEFICIARIES					
	Producers		Consumers		Rest of the world	Total
Components of national expenditure	specialised	other	households	government	world	
1 Uses of EP services						
Final consumption	-	-	3886.85	-	-	3886.85
market	-	-	140.06	-	-	140.06
non-market	-	-	3746.79	-	-	3746.79
Intermediate consumption	n.r.	n.a.	-	-	-	0.00
Capital formation (land improvement)	n.r.	n.a.	-	-	-	0.00
2 Gross Capital formation for EP	808.09	n.a.	-	-	-	808.09
3 Uses of adapted & connected products						
Final	-	-	n.a.	n.a.	-	-
Intermediate	n.r.	n.a.	-	-	-	-
Capital formation	n.r.	n.a.	-	-	-	-
4 Specific transfers						
4.1 Subsidies on production	n.r.	0.00	0.00	0.00		
4.2 Other specific transfers	0.00	0.00	0.00	0.00	157.33	157.33
5 Total uses of resident units (1+2+3+4)	808.09	0.00	3886.85	0.00	157.33	4852.27
6 Financed by the rest of the world				7.79		43.97
7 National expenditure for EP (5-6)	771.91	0.00	3879.07	0.00	157.33	4808.30