



Federal Planning Bureau

Environmental Protection Expenditure Accounts for Belgium – 1997-2000

Françoise Lannoy
Guy Vandille
November 2002

Federal Planning Bureau

The Belgian Federal Planning Bureau (BFPB) is a public agency under the authority of the Prime Minister and the Minister of Economic Affairs. The BFPB has a legal status that gives it an autonomy and intellectual independence within the Belgian Federal public sector.

BFPB's activities are primarily focused on macro-economic forecasting, analysing and assessing policies in the economic, social and environmental fields.

Internet

URL: <http://www.plan.be>

E-mail: contact@plan.be

ACKNOWLEDGEMENTS

This report has benefited from funding by the European Commission, GD Environment and GD Eurostat, by means of the Grant Agreement nr. 200141200103 for the operation entitled "Project SERIEE Belgium".

Apart from these project sponsors we also wish to thank all the people who provided the data necessary to construct the EPEA, more specifically A. Waterkeyn and C. Modart of the National Bank of Belgium, R. Bormans of the Ministry of the Flemish Community, B. Kestemont of the National Statistical Institute, and T. Père, H. Spinnewijn, A. Gilot, B. Van den Cruyce, B. Van Zeebroeck and J. Wera of the Federal Planning Bureau.

Finally, words of gratitude are also entitled to the Direction Committee of the Federal Planning Bureau for proofreading the draft version of this report.

Executive summary

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 markets¹. 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 to 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 presents the Belgian environmental protection expenditure accounts for the period 1997-2000. It analyzes the environmental protection services supplied by both the public administrations and the corporate sector.¹

Table A shows that environmental protection output has risen from year to year during the period considered. As a consequence it exceeded its 1997 level by more than a

¹ This includes the non-market goods.

quarter in 2000. This was not the case for investment, which hovered around 38 to 39 billions of Bef during the first three years, before rising to 41 billion in 2000.

Table A: Environmental protection output, investment and expenditure 1997-2000 (in mill of Bef and %)

	1997	1998	1999	2000
Output	119308	126766	132845	149683
Share public administrations	33	34	31	31
Share corporations	67	66	69	69
Investment	38143	39474	37802	40923
Share public administrations	17	27	29	30
Share corporations	83	73	71	70
Expenditure	143168	152798	155388	174282
Share public administrations	19	23	23	24
Share corporations	63	58	60	59
Share households	18	18	17	16

Waste has been the environmental domain in which output has been highest. Its share rose slightly from 64 to 66 percent between 1997 and 2000. Water has been the second most important domain, with a share of 16-17 percent. The domain "other", consisting for a large part of administrative costs, accounted for 8-9 percent. Only a relatively small part of production was devoted to air protection.

More than half of environmental protection investment was devoted to water protection. Waste was the second most important environmental domain. Its share rose from 23 to 30 percent during the period under investigation. The share of investment devoted to air protection decreased from 15 to 9 percent.

¹ The non-profit institutions serving households are not included though.

National expenditure for environmental protection has risen from 143 billions of Bef in 1997 to 174 billion in 2000, an increase by 22 percent. Over the same period gross domestic product only increased by 14 percent. The share of intermediate consumption in national expenditure was around forty percent and increasing gradually. This increase took place at the expense of capital formation, of which the share shrunk from 27 to 23 percent. The share of final consumption was fairly constant at about 34 percent.

The non-specialized producers provided the largest share of national expenditure. However, over the years it fell from 37 to 33 percent. Analysis of the sectoral evolution of water pollution indicated that the industries investing most intensively in water protection were obtaining the best results in abating their emissions. The government as a producer and consumer increased its share in national expenditure over the same period from 19 to 24 percent. The share of the households declined from 18 to 16 percent, while the non-characteristic producers increased their share from 13.5 to 15 percent of total national environmental protection expenditure. The private specialised producers accounted for 11 to 12 percent, with a dip to only 9 percent in 1998. Financial flows, in the context of environmental protection, to and from the rest of the world were small.

Transfers between the institutional sectors imply that the structure of financing of expenditure differs from the one for expenditure itself. Nevertheless, in each of the four years more than half of national expenditure for environmental protection was financed by the corporations. The share of the government rose from 29 to 34 percent. The regional governments were the most important contributor among the three levels of government. They accounted for about one fifth of national expenditure for environmental protection. The share of the federal government was rather erratic, oscillating between two and four percent. The share of the local governments rose from seven to nine percent. The share of the households in the financing of total environmental protection expenditure declined slightly, from 17 to 15.5 percent.

Table of contents

Introduction	8
I. Main concepts and organisation of environmental protection in Belgium	10
A. Definition and scope of environmental protection	10
B. EP producers and production	11
C. Units and groups of units	12
D. Organization of environmental protection: the role of the government sector	13
1. The federal authority	13
2. The regions	14
3. The communities	14
4. The local authorities	15
II. Construction of the Belgian EPEA	166
A. The production table (Table B)	17
1. The federal government	18
2. The state governments: the regions	27
2.1 The Flanders state government	30
2.2 Brussels-Capital and Walloon regions	35
2.3 Final result for the regional Table B	44
3. The local administrations	49
4. Compilation for all public administrations	55

5. The corporations	60
5.1 NACE 90	61
5.2 Secondary producers	68
5.3 Ancillary producers	74
6. The production table for the entire economy	81
B. The supply-use table (Table B1)	87
C. The expenditure table (Table A)	93
D. The financing of the expenditure (Table C)	99
III Analysis	109
A. The relative importance of environmental protection expenditure	109
B. The impact of expenditure for water protection on pollution	112
Conclusion	114
References	116
Annexes	118

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 markets¹. 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 to 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 presents the Belgian environmental protection expenditure accounts for the period 1997-2000. It analyzes the environmental protection services supplied by both the public administrations and the corporate sector.² In comparison to the Belgian pilot study for 1997³, the addition of the corporate sector has led to a much

¹ This includes the non-market goods.

² The non-profit institutions serving households are not included though.

³ Lannoy, F. and G. Vandille (2002).

higher estimate of national expenditure for environmental protection, as well as to a more complete view on the use and the financing of environmental protection services.

The environmental protection services are allocated to six different environmental domains, as defined by the CEPA¹ 2000 functional classification for environmental protection. These domains are the CEPA classes one to seven², except for class number five. Resources devoted to the latter are conjoined with classes eight and nine to form the category denominated “Other”.

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

Part II describes the data collection process (sources, 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 different EPEA tables. Detailed tables can be found in the annexes.

Part III demonstrates in which way the data from the EPEA can be used in conjunction with other data sets. The relative importance of environmental protection expenditure with respect to among others total output and total household consumption is investigated. And we also show some data reflecting the impact on water pollution of expenditure for water protection.

¹ CEPA stands for Classification of Environmental Protection Activities.

² 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 are 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 to four, as well as for classes six and seven. Classes five, eight and nine are put together 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, are also grouped according to the institutional sector they belong to.

D. Organization of environmental protection: the role of the government sector¹

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)²
- 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)

¹ Based on de Villers (2000), p.24-26.

² This convention concerns trade in species threatened by extinction.

- the federal report and federal plan for sustainable development
- 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,...)¹.

2. The three Regions²

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

¹ These missions are primarily the responsibility of the Federal Office 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.

² In the rest of this report, the term "regions" refers to the three Regions in Belgium: Flanders, Wallonia and Brussels-Capital.

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.

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.

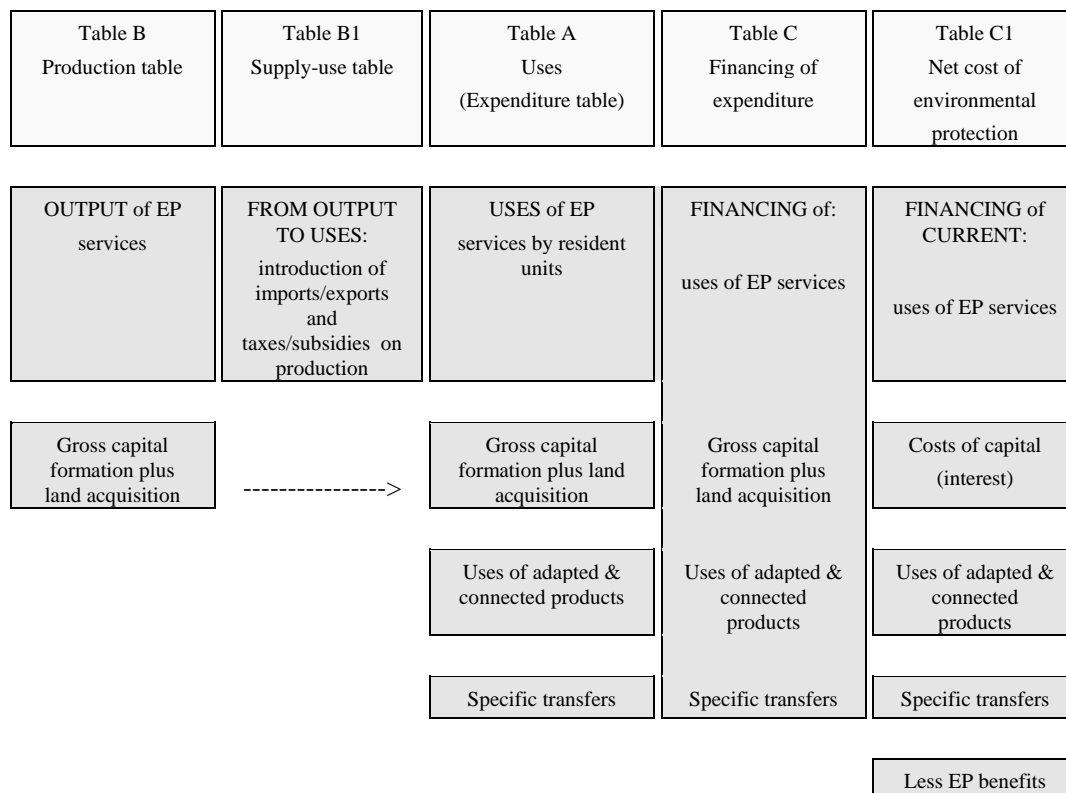
The provinces have environmental competencies with respect to procedures concerning the issuing of exploitation permits, as well as with respect to the maintenance of waterways which cannot be used for transport. They are also the institution of appeal with respect to decisions taken at the municipal 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. The latter concern both government and private producers. For the government we established separate production tables for each level of government. There is a table for the federal level, one for the regions (based on three separate regional tables), and one for the local authorities. Total production by the corporate sector is also achieved by taking the sum of three different tables. One table shows the production by the specialized producers, namely NACE 90. Another table presents secondary production of environmental protection services by sectors other than NACE 90. The final table for the corporations presents ancillary production.

Table B shows both the inputs to production and the output according to its nature (environmental or non-environmental). Non-environmental output is only presented for the corporations specialized in the supply of environmental services, NACE 90. It is useful to make this distinction here, because for this sector non-environmental output can be attributed to environmental domains, as the companies belonging to this sector are specialized in one of those environmental domains. It is also the only sector for which we have to estimate non-environmental output, instead of environmental output. For other sectors, private or public, it is obviously impossible to attribute non-environmental output to environmental domains. One could add total non-environmental output in the last column of table B, in order to obtain a direct estimate of the share of environmental output in total output. However, it is rather confusing to include non-environmental output in a table presenting the production of environmental protection services. A separate table seems more appropriate.

The lower part of Table B 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. The latter two variables are not available for all producers, however. They are therefore not filled out in the production table for Belgium.

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 services¹. 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 accounts². 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 according to environmental domains is not available. The following table presents the estimates for the individual items of table B, together with some clarifying comments.

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

1 CURRENT TRANSACTIONS		1997	1998	1999	2000
1.1 Current uses					
1.1.1 Intermediate consumption	The intermediate consumption for the general government is available for the function "05" and 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	1298	113	104
1.1.4 Other taxes on production					

¹ Column “Total” in table 4.

² Instituut voor de Nationale Rekeningen (2000).

1.1.2 Compensation of employees	The compensation of employees (D.1) is available for the function “05”.	589	658	150	149
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. Since gross fixed capital formation in EP has not been negligible in the past, this is not really correct. We therefore made a rough estimate on the basis of the CFC/output ratios presented in Eurostat (2002), page 71. We calculated the average ratio for government specialized producers for wastewater and waste, equal to 0.704 and 0.236 respectively, and applied these ratios to the available data on current uses in these domains.	40.75	33.10	3.32	13.98
1.1.5 Less other subsidies on production	These are equal to zero for all of the federal government’s activities.	0	0	0	0
1.1.6 Net operating surplus	The net operating surplus is assumed by the National Bank to be zero for the EP activity.	0	0	0	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.	1867.75	1989.10	266.32	266.98
1.2.1 Non-environmental output	Not recorded for the government				
1.2.2 Environmental protection output	The proportion of market output in total output is not available for the environmental function. It is available for all functions together though. We therefore assume the share of market output to be identical for all functions.	1867.75	1989.10	266.32	266.98
1.2.2.1 non-market	Between 1997 and 2000 the share of market output was equal to 2.26 %, 2.44 %, 2.49 % and 2.06 %.	1825.51	1940.63	259.69	261.49
1.2.2.2 market	These proportions were applied to the amount of the EP output by the federal government.	42.24	48.47	6.63	5.49
1.3 Current EP resources	Sum of market output and current transfers received.	486.29	574.62	509.62	447.39
1.3.1 Market output (incl. partial payments)	The partial payments are supposed not to exist.	42.24	48.47	6.63	5.49

1.3.2	Current transfers	The amounts by function are not available. 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 and total current transfers received by the federal government from other institutional sectors.	444.05	526.15	502.99	441.90
2	CAPITAL TRANSACTIONS					
2.1	Gross fixed capital formation	Gross fixed capital formation (P.5) and other capital uses are calculated on the basis of the amount of the gross fixed capital formation (P.5) and the acquisition less disposal of non financial non-produced assets (K.2)	133	34	13	17
2.2	Other capital uses	The values are directly available for function "05".				
2.3	Investment grants received	The amounts by function are not available. 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 and total capital transfers received by the federal government from other institutional sectors.	1663.88	38.61	62.50	58.80
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.	-149.42	1409.88	-292.80	-222.21
4	LABOUR INPUTS	These data are not available	n.a	n.a	n.a	n.a
5	STOCK OF FIXED ASSETS	These data are not available	n.a	n.a	n.a	n.a

Table 2 shows that environmental protection output by the federal government has decreased significantly when the years 1997-98 are compared to the years 1999-2000. Intermediate consumption in the latter two years seems to have dwindled to a mere ten percent of its value in the first period, and the cost of employees to around a quarter of the same cost in 97-98. Our estimates for the current transfers did not show such a decrease. As a consequence financing by the federal government became negative in 1999-2000. In 1997 it was negative because of a large inflow of capital transfers from abroad. Ignoring the latter, financing by the federal government would have been around 1500 millions of Bef, comparable to the 1998 figure. The large difference between the first two years and the last two years of the period under investigation is a puzzle, especially because the analysis of the federal budget, which was undertaken to allocate the totals from table 2 to the different environmental domains, did not reveal such a decrease.

To specify the proportion of each domain in the total production of environmental services by the federal government, we indeed took our recourse to an analysis of the government budget¹. This resulted in a three steps method of allocation:

- 1) identification and selection of EP programs in the different ministries and divisions of the federal administration
- 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 shares of each domain in the total federal environmental protection budget for current and capital expenditure separately². The former were used to allocate the totals for intermediate consumption, compensation of employees and current transfers, the latter to do likewise for gross fixed capital formation and investment grants. Current transfers and investment grants received are thus assumed to be distributed across the different environmental domains according to the distribution of expenditure itself.

Table 3. Shares of environmental domains in federal programs for environmental protection (in %).

	Biodiversity	Soil	Waste	Water	Air/climate	Radiation	Other
Current expenditure							
1997	35.30	1.42	0.16	3.11	0.27	34.31	25.42
1998	22.41	0.85	0.57	2.21	0.54	10.36	63.05
1999	20.75	0.38	0.78	1.53	0.49	21.29	54.77
2000	19.61	1.78	0.84	7.57	0.54	24.82	44.85
Capital expenditure							
1997	0	0	3.17	8.37	0	88.45	0
1998	0	0	4.71	29.41	0	65.88	0
1999	0	0	100.00	0	0	0	0
2000	0	0	40.00	60.00	0	0	0

¹ Wet houdende de algemene uitgavenbegroting voor het begrotingsjaar 1999, in *Belgisch Staatsblad*, 169e jaargang, N.107, 3 juni 1999, Ed.2, p.20177-20678; Wet houdende de algemene uitgavenbegroting voor het begrotingsjaar 2000, in *Belgisch Staatsblad*, 170e jaargang, N.55, 16 maart 2000, Ed.2, p.7909-8468; Wet houdende de algemene uitgavenbegroting voor het begrotingsjaar 2001, in *Belgisch Staatsblad*, 171e jaargang, N.85, 22 maart 2001, Ed.2, p.8957-9628.

² This is different with respect to the Belgian pilot study in which we only used one distribution key for both current and capital expenditure. The data for the years 1997-1999 refer to realised expenditure, for 2000 to the adjusted budget.

We illustrate our *modus operandi* with the following clarifying example. The federal programs related to waste management represented 0.78 percent of the total federal budget devoted to environmental protection in 1999. To calculate the intermediate consumption in this domain, we applied this proportion to the total amount (113) which gives 0.88 millions of Bef.

Table 3 shows that over the years federal capital expenditure for environmental protection shifted away from radiation, and towards waste and water. The shares in federal current expenditure for environmental protection of the latter two domains were also higher in 2000 than in 1997. However, they remained far below the shares of biodiversity, radiation and the category "other", which for the largest part consists of administrative expenditure.

Table 4 presents the resulting production table for the environmental protection services produced by the federal government in each of the four years of the period under investigation. In 1997 approximately one third of the production was to be situated in the domains dealing with protection against radiation and protection of biodiversity. A quarter of the production belonged to the category "other". As already shown in table 3, these shares underwent some substantial variation over the years. By 2000 over forty percent of total environmental output was situated in the domain "other", just below a quarter in the field of radiation, and somewhat less than one fifth was devoted to the protection of biodiversity. These three environmental domains thus remained the most important ones for the federal government. The ranking among them changed, however, as did the total output value, which decreased considerably. At the same time of the fall in environmental output there was also a significant change in the relative size of the components constituting the output. Whereas in 1997-98 intermediate consumption accounted for around two thirds of output, its share dropped to around forty percent in the two subsequent years.

Table 4. Table B Production of Environmental Protection Services by the federal government (mill.of BEF)

1997	Federal administration	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	436.98	17.61	2.01	38.55	3.40	424.71	314.74	1238.00
1.1.4	Other taxes on production								
1.1.2	Compensation of employees	207.90	8.38	0.96	18.34	1.62	202.07	149.74	589.00
1.1.3	Consumption of fixed capital	0.00	0.00	0.70	40.05	0.00	0.00	0.00	40.75
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)	644.88	25.98	3.67	96.94	5.01	626.78	464.48	1867.75
1.2.1	Non-environmental output								
1.2.2	Environmental protection output	644.88	25.98	3.67	96.94	5.01	626.78	464.48	1867.75
1.2.2.1	non-market	630.30	25.40	3.59	94.74	4.90	612.60	453.98	1825.51
1.2.2.2	market	14.59	0.59	0.08	2.19	0.11	14.18	10.51	42.24
1.3	Current environmental protection resources	163.34	7.02	4.65	33.65	1.27	158.34	118.03	486.29
1.3.1	Market output (including partial payments)	14.59	0.59	0.08	2.19	0.11	14.18	10.51	42.24
1.3.2	Current transfers	148.75	6.43	4.57	31.46	1.15	144.16	107.52	444.05
2	Capital transactions								
2.1	Gross fixed capital formation	0.00	0.00	4.22	11.14	0.00	117.64	0.00	133.00
2.2	Other capital uses								
2.3	Investment grants received	0.13	0.00	54.32	144.29	0.00	1464.82	0.33	1663.88
2.4	Other capital transfers received								
3	Financing by producers	481.42	18.97	-51.08	-69.86	3.75	-878.73	346.13	-149.42
4	Labour 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.

1998	Federal administration	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	290.94	11.00	7.37	28.73	7.05	134.47	818.43	1298.00
1.1.4	Other taxes on production								
1.1.2	Compensation of employees	147.49	5.58	3.74	14.56	3.57	68.17	414.89	658.00
1.1.3	Consumption of fixed capital	0.00	0.00	2.62	30.48	0.00	0.00	0.00	33.10
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)	438.43	16.58	13.73	73.78	10.62	202.64	1233.33	1989.10
1.2.1	Non-environmental output								
1.2.2	Environmental protection output	438.43	16.58	13.73	73.78	10.62	202.64	1233.33	1989.10
1.2.2.1	non-market	427.75	16.17	13.39	71.98	10.36	197.70	1203.27	1940.63
1.2.2.2	market	10.68	0.40	0.33	1.80	0.26	4.94	30.05	48.47
1.3	Current environmental protection resources	121.66	5.07	24.47	22.27	2.94	56.11	342.11	574.62
1.3.1	Market output (including partial payments)	10.68	0.40	0.33	1.80	0.26	4.94	30.05	48.47
1.3.2	Current transfers	110.97	4.67	24.13	20.47	2.68	51.17	312.06	526.15
2	Capital transactions								
2.1	Gross fixed capital formation	0.00	0.00	1.60	10.00	0.00	22.40	0.00	34.00
2.2	Other capital uses								
2.3	Investment grants received	0.18	0.00	8.80	14.23	0.00	15.32	0.08	38.61
2.4	Other capital transfers received								
3	Financing by producers	316.59	11.51	-17.94	47.28	7.68	153.61	891.14	1409.88
4	Labour 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.

1999	Federal administration	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	23.45	0.43	0.88	1.73	0.56	24.06	61.90	113.00
1.1.4	Other taxes on production								
1.1.2	Compensation of employees	31.13	0.57	1.17	2.30	0.74	31.94	82.16	150.00
1.1.3	Consumption of fixed capital	0.00	0.00	0.48	2.84	0.00	0.00	0.00	3.32
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)	54.57	0.99	2.53	6.87	1.30	56.01	144.06	266.32
1.2.1	Non-environmental output								
1.2.2	Environmental protection output	54.57	0.99	2.53	6.87	1.30	56.01	144.06	266.32
1.2.2.1	non-market	53.22	0.97	2.46	6.69	1.27	54.61	140.47	259.69
1.2.2.2	market	1.36	0.02	0.06	0.17	0.03	1.39	3.59	6.63
1.3	Current environmental protection resources	100.58	2.66	23.09	13.00	2.38	102.76	265.14	509.62
1.3.1	Market output (including partial payments)	1.36	0.02	0.06	0.17	0.03	1.39	3.59	6.63
1.3.2	Current transfers	99.22	2.63	23.03	12.83	2.35	101.37	261.56	502.99
2	Capital transactions								
2.1	Gross fixed capital formation	0.00	0.00	13.00	0.00	0.00	0.00	0.00	13.00
2.2	Other capital uses								
2.3	Investment grants received	0.32	0.00	54.42	7.17	0.00	0.00	0.58	62.50
2.4	Other capital transfers received								
3	Financing by producers	-46.33	-1.67	-61.99	-13.30	-1.08	-46.76	-121.66	-292.80
4	Labour 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.

2000	Federal administration	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	20.40	1.85	0.87	7.87	0.56	25.81	46.65	104.00
1.1.4	Other taxes on production								
1.1.2	Compensation of employees	29.22	2.64	1.25	11.28	0.80	36.98	66.83	149.00
1.1.3	Consumption of fixed capital	0.00	0.00	0.50	13.48	0.00	0.00	0.00	13.98
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)	49.62	4.49	2.62	32.63	1.36	62.79	113.48	266.98
1.2.1	Non-environmental output								
1.2.2	Environmental protection output	49.62	4.49	2.62	32.63	1.36	62.79	113.48	266.98
1.2.2.1	non-market	48.60	4.40	2.56	31.96	1.33	61.50	111.15	261.49
1.2.2.2	market	1.02	0.09	0.05	0.67	0.03	1.29	2.33	5.49
1.3	Current environmental protection resources	82.23	8.40	26.16	36.51	2.24	103.67	188.18	447.39
1.3.1	Market output (including partial payments)	1.02	0.09	0.05	0.67	0.03	1.29	2.33	5.49
1.3.2	Current transfers	81.21	8.31	26.10	35.84	2.21	102.38	185.85	441.90
2	Capital transactions								
2.1	Gross fixed capital formation	0.00	0.00	6.80	10.20	0.00	0.00	0.00	17.00
2.2	Other capital uses								
2.3	Investment grants received	0.18	0.00	22.25	36.14	0.00	0.00	0.23	58.80
2.4	Other capital transfers received								
3	Financing by producers	-32.80	-3.91	-38.99	-29.82	-0.88	-40.88	-74.93	-222.21
4	Labour 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 are the national accounts. These provide data for the function "05" (environment) on intermediate consumption, compensation of employees, gross fixed capital formation and other capital uses, and the share of market output in total output. Concerning gross fixed capital formation in 1997 it was decided to correct the figure in the national accounts, since it does not take into account the sale of an incineration oven to the private sector by the region of Brussels Capital. We introduced this sale as a disinvestment in the waste domain.¹
- Secondly, we completed Table B for the three individual regions, in order to obtain a distribution across the different environmental domains. For the Flemish Region this was obtained 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). For the Brussels-Capital Region and the Walloon Region this was achieved on the basis of the analysis of the regional budgets by Bruno Kestemont of the National Statistical Institute. The data for the three regions were added together, except for current transfers and investment grants received², resulting in a distribution key for each of the other items in Table B for the three regional governments together.
- Finally, we applied the distribution keys obtained in the second step to the national accounts data obtained during the first step of the estimation procedure. This gives the final result for the environmental protection expenditure by the regions.

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

¹ This decision was taken in close cooperation with the coordinator of the Belgian reply to the OECD-Eurostat questionnaire on environmental protection expenditure, Mr. Bruno Kestemont of the National Statistical Institute.

² For more information on the way in which current transfers and investment grants were calculated we refer to section II.D.

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

1 CURRENT TRANSACTIONS		1997	1998	1999	2000
1.1 Current uses					
1.1.1 Intermediate consumption	The intermediate consumption for the regional governments is available for the function "05" and 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	9994	10768	14566
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	5752	6007	6553
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. Since gross fixed capital formation in EP has not been negligible in the past, this is not really correct. We therefore made a rough estimate on the basis of the CFC/output ratios presented in Eurostat (2002), page 71. We calculated the average ratio for government specialized producers for wastewater and waste, equal to 0.704 and 0.236 respectively, and applied these ratios to the available data on current uses in these domains. .	2607	3004	3203	3766
1.1.5 Less other subsidies on production	These are equal to zero for all state government's activities.	0	0	0	0
1.1.6 Net operating surplus	The net operating surplus is equal to zero for all the state governments' activities	0	0	0	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.	17208	18750	19978	24885
1.2.1 Non-environmental output					
1.2.2 Environmental protection output	The proportion of market output in total output is not available for the environmental function. It is available for all functions together though. We therefore assume the share of market output to be identical for all functions.	17208	18750	19978	24885
1.2.2.1 non-market	Between 1997 and 2000 the share of market output was equal to 2.63 %, 2.43 %, 2.41 % and 2.32 %.	16756	18294	19497	24308
1.2.2.2 market	These proportions were applied to the amount of the EP output by the federal government	452	456	481	577

1.3 Current EP resources		843	1035	1063	1136
1.3.1 Market output (incl. partial payments)	The partial payments are supposed not to exist.	452	456	481	577
1.3.2 Current transfers	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.	391	579	582	559
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)	484	3160	2554	2681
2.2 Other capital uses					
2.3 Investment grants received	The capital transfers received for the EP function (05) are estimated on the basis of the analysis of the regional budgets.	214	347	326	326
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.	16635	20528	21144	26104
4 LABOUR INPUTS	These data are only available for 1997-98	4606	4722	n.a.	n.a
5 STOCK OF FIXED ASSETS	These data are not available.	n.a.	n.a.	n.a.	n.a

Output of environmental protection services by the state governments, which is far more important than output of the federal government, has been rising steadily from 1997 till 2000. The relative shares in output costs of intermediate consumption, compensation of employees and consumption of fixed capital have remained fairly stable. Capital formation was low in 1997 due to the disinvestment by the region of Brussels Capital in the waste domain. This is also the reason why financing by the state governments in that year was significantly lower than in the other years.

2.1. The Flanders state government

For the Flanders state government, we have at our disposal a direct estimation of the current and capital transactions¹. This estimation was made in the context of the Eurostat Questionnaire on Environmental Expenditure by the General Government. For the years 1997-98 the Flemish administration made an estimate of the distribution of current expenditure between intermediate consumption and compensation of employees. For 1999-2000 we made an estimate ourselves on the basis of the 97-98 method. Most of the budget items can be attributed to one of the two categories of current expenditure, but some items cannot. For the latter we calculated the shares of the two items. For 1999 we assumed that particular part of the compensation of employees which belongs to the budget items which could not be attributed directly, to have grown as fast as between 1997 and 1998 in each of the environmental domains. The compensation of employees thus calculated was subtracted from the total value of the current expenditure which could not be attributed directly in order to obtain an estimate of non-directly attributable intermediate consumption. Adding the non-directly attributable parts of current expenditure to the directly attributable, we obtained a separate estimate for intermediate consumption and compensation of employees in the different environmental domains.

Since the regional data are only used to distribute the national accounts totals over the different environmental domains, we show the shares of each item of table B in table 6 below, instead of the values.²

In the four years under investigation approximately one third of Flemish production of environmental protection services dealt with biodiversity. An equally large part dealt with water protection. The share of waste decreased over the years, while the share of the category "other" increased. Gross fixed capital formation has been highest for biodiversity. In 1997 more than one third of capital formation was devoted to water. There was a significant decrease in that share thereafter, while the shares of soil and waste went up considerably.

¹ Ochelen, S. (1999) and Bormans, R. (2002).

² We use these data only as a distribution key because the sum of the separate estimates for the three regions does not yield the totals in the national accounts.

Table 6. Table B Production of Environmental Protection Services for Flanders (in percent of total)

1997	Flanders State Government	Biodiversity	Soil	Waste	Water	Air	Radia.	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	39	14	13	19	8	0	8	100
1.1.4	Other taxes on production								
1.1.2	Compensation of employees	38	11	5	28	2	0	15	100
1.1.3	Consumption of fixed capital	0	0	12	88	0	0	0	100
1.1.5	Less other subsidies on production								
1.1.6	Net operating surplus								
1.2	Output (basic price or cost of production)	33	11	10	33	4	0	9	100
1.2.1	Non-environmental output								
1.2.2	Environmental protection output	33	11	10	33	4	0	9	100
1.2.2.1	non-market	33	11	10	33	4	0	9	100
1.2.2.2	market	33	11	10	33	4	0	9	100
1.3	Current environmental protection resources	52	5	5	17	2	0	19	100
1.3.1	Market output (including partial payments)	33	11	10	33	4	0	9	100
1.3.2	Current transfers	71	0	0	0	0	0	29	100
2	Capital transactions								
2.1	Gross fixed capital formation	47	7	8	37	0	0	1	100
2.2	Other capital uses								
2.3	Investment grants received	0	0	0	0	0	0	100	100
2.4	Other capital transfers received								
3	Financing by producers	34	10	10	35	4	0	8	100
4	Labour inputs	39	10	5	29	2	0	14	100
5	Stock of fixed assets	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.	n.a.

1998	Flanders State Government	Biodiversity	Soil	Waste	Water	Air	Radia.	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	43	9	8	21	6	0	13	100
1.1.4	Other taxes on production								
1.1.2	Compensation of employees	37	11	5	29	2	0	16	100
1.1.3	Consumption of fixed capital	0	0	8	92	0	0	0	100
1.1.5	Less other subsidies on production								
1.1.6	Net operating surplus								
1.2	Output (basic price or cost of production)	33	9	7	36	3	0	12	100
1.2.1	Non-environmental output								
1.2.2	Environmental protection output	33	9	7	36	3	0	12	100
1.2.2.1	non-market	33	9	7	36	3	0	12	100
1.2.2.2	market	33	9	7	36	3	0	12	100
1.3	Current environmental protection resources	49	3	3	14	1	0	30	100
1.3.1	Market output (including partial payments)	33	9	7	36	3	0	12	100
1.3.2	Current transfers	59	0	0	0	0	0	41	100
2	Capital transactions								
2.1	Gross fixed capital formation	45	16	21	17	0	0	1	100
2.2	Other capital uses								
2.3	Investment grants received	0	0	0	0	0	0	100	100
2.4	Other capital transfers received								
3	Financing by producers	35	11	10	33	3	0	9	100
4	Labour inputs	40	9	4	29	2	0	15	100
5	Stock of fixed assets	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.	n.a.

1999	Flanders State Government	Biodiversity	Soil	Waste	Water	Air	Radia.	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	38	16	7	26	5	0	8	100
1.1.4	Other taxes on production								
1.1.2	Compensation of employees	39	10	5	27	2	0	16	100
1.1.3	Consumption of fixed capital	0	0	7	93	0	0	0	100
1.1.5	Less other subsidies on production								
1.1.6	Net operating surplus								
1.2	Output (basic price or cost of production)	32	11	6	38	3	0	10	100
1.2.1	Non-environmental output								
1.2.2	Environmental protection output	32	11	6	38	3	0	10	100
1.2.2.1	non-market	32	11	6	38	3	0	10	100
1.2.2.2	market	32	11	6	38	3	0	10	100
1.3	Current environmental protection resources	58	6	4	22	2	0	8	100
1.3.1	Market output (including partial payments)	32	11	6	38	3	0	10	100
1.3.2	Current transfers	94	0	0	0	0	0	6	100
2	Capital transactions								
2.1	Gross fixed capital formation	34	21	28	16	0	0	2	100
2.2	Other capital uses								
2.3	Investment grants received	100	0	0	0	0	0	0	100
2.4	Other capital transfers received								
3	Financing by producers	31	14	12	33	2	0	8	100
4	Labour 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.

2000	Flanders State Government	Biodiversity	Soil	Waste	Water	Air	Radia.	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	40	15	6	21	4	0	13	100
1.1.4	Other taxes on production								
1.1.2	Compensation of employees	44	9	5	26	2	0	14	100
1.1.3	Consumption of fixed capital	0	0	7	93	0	0	0	100
1.1.5	Less other subsidies on production								
1.1.6	Net operating surplus								
1.2	Output (basic price or cost of production)	36	10	6	34	2	0	12	100
1.2.1	Non-environmental output								
1.2.2	Environmental protection output	36	10	6	34	2	0	12	100
1.2.2.1	non-market	36	10	6	34	2	0	12	100
1.2.2.2	market	36	10	6	34	2	0	12	100
1.3	Current environmental protection resources	59	6	4	20	1	0	10	100
1.3.1	Market output (including partial payments)	36	10	6	34	2	0	12	100
1.3.2	Current transfers	93	0	0	0	0	0	7	100
2	Capital transactions								
2.1	Gross fixed capital formation	46	16	21	16	0	0	1	100
2.2	Other capital uses								
2.3	Investment grants received	100	0	0	0	0	0	0	100
2.4	Other capital transfers received								
3	Financing by producers	38	12	10	30	2	0	9	100
4	Labour 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.

2.2.Brussels-Capital and Walloon Regions

The environmental protection expenditure by the regions of Brussels-Capital on the one hand and Wallonia on the other was identified during a budget analysis exercise by Bruno Kestemont of the National Statistical Institute. These data were used to allocate the totals from the national accounts to the different environmental domains.

Table 7 presents the share of each domain in the total for each Table B item separately for Wallonia. Table 8 does the same for the region of Brussels-Capital.

Table 7 shows that the category "other", consisting to a large degree of administrative costs, has been the major domain concerning output of environmental protection services in Wallonia during the period 1997-2000. Its share was consistently above forty percent. In the period 97-98 both waste and water accounted for between one fifth and a quarter of total output. During the two following years the share of waste increased substantially at the expense of the share of water. Almost half of gross fixed capital formation for environmental protection was devoted to water. Most of the rest of the capital formation was in the fields of biodiversity and waste.

Table 8 shows that the lion's share (around eighty percent) of environmental protection output in the region of Brussels-Capital was situated in the waste domain. The only other domain with a share above ten percent was the category "other". Gross fixed capital formation was primarily geared towards water, although the share of waste increased during the years considered. Note that we do not show the distribution of gross fixed capital formation for 1997, because the latter was negative as a consequence of the disinvestment in the waste domain.

Table 7. Table B Production of Environmental Protection Services for Wallonia (in percent of total)

1997	Wallonia	Biodiversity	Soil	Waste	Water	Air	Radia.	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	9	0	33	16	5	0	38	100
1.1.4	Other taxes on production								
1.1.2	Compensation of employees	7	5	13	11	0	0	64	100
1.1.3	Consumption of fixed capital	0	0	36	64	0	0	0	100
1.1.5	Less other subsidies on production								
1.1.6	Net operating surplus								
1.2	Output (basic price or cost of production)	7	2	25	21	2	0	43	100
1.2.1	Non-environmental output								
1.2.2	Environmental protection output	7	2	25	21	2	0	43	100
1.2.2.1	non-market	7	2	25	21	2	0	43	100
1.2.2.2	market	7	2	25	21	2	0	43	100
1.3	Current environmental protection resources	7	2	25	21	2	0	43	100
1.3.1	Market output (including partial payments)	7	2	25	21	2	0	43	100
1.3.2	Current transfers								
2	Capital transactions								
2.1	Gross fixed capital formation	15	0	20	48	5	0	12	100
2.2	Other capital uses								
2.3	Investment grants received								
2.4	Other capital transfers received								
3	Financing by producers	8	2	24	26	3	0	37	100
4	Labour inputs	7	5	13	11	0	0	64	100
5	Stock of fixed assets	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.	n.a.

1998	Wallonia	Biodiversity	Soil	Waste	Water	Air	Radia.	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	7	0	26	21	3	0	42	100
1.1.4	Other taxes on production								
1.1.2	Compensation of employees	7	5	13	11	0	0	64	100
1.1.3	Consumption of fixed capital	0	0	29	71	0	0	0	100
1.1.5	Less other subsidies on production								
1.1.6	Net operating surplus								
1.2	Output (basic price or cost of production)	6	2	21	24	1	0	45	100
1.2.1	Non-environmental output								
1.2.2	Environmental protection output	6	2	21	24	1	0	45	100
1.2.2.1	non-market	6	2	21	24	1	0	45	100
1.2.2.2	market	6	2	21	24	1	0	45	100
1.3	Current environmental protection resources	6	2	21	24	1	0	45	100
1.3.1	Market output (including partial payments)	6	2	21	24	1	0	45	100
1.3.2	Current transfers								
2	Capital transactions								
2.1	Gross fixed capital formation	20	0	23	49	2	0	7	100
2.2	Other capital uses								
2.3	Investment grants received								
2.4	Other capital transfers received								
3	Financing by producers	9	2	22	29	2	0	38	100
4	Labour inputs	7	5	13	11	0	0	64	100
5	Stock of fixed assets	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.	n.a.

1999	Wallonia	Biodiversity	Soil	Waste	Water	Air	Radia.	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	7	0	43	4	3	0	42	100
1.1.4	Other taxes on production								
1.1.2	Compensation of employees	7	5	13	11	0	0	64	100
1.1.3	Consumption of fixed capital	0	0	56	44	0	0	0	100
1.1.5	Less other subsidies on production								
1.1.6	Net operating surplus								
1.2	Output (basic price or cost of production)	6	2	32	12	2	0	46	100
1.2.1	Non-environmental output								
1.2.2	Environmental protection output	6	2	32	12	2	0	46	100
1.2.2.1	non-market	6	2	32	12	2	0	46	100
1.2.2.2	market	6	2	32	12	2	0	46	100
1.3	Current environmental protection resources	6	2	32	12	2	0	46	100
1.3.1	Market output (including partial payments)	6	2	32	12	2	0	46	100
1.3.2	Current transfers								
2	Capital transactions								
2.1	Gross fixed capital formation	17	0	31	43	2	0	6	100
2.2	Other capital uses								
2.3	Investment grants received								
2.4	Other capital transfers received								
3	Financing by producers	9	2	32	18	2	0	38	100
4	Labour 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.

2000	Wallonia	Biodiversity	Soil	Waste	Water	Air	Radia.	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	7	0	49	4	3	0	37	100
1.1.4	Other taxes on production								
1.1.2	Compensation of employees	7	5	13	11	0	0	64	100
1.1.3	Consumption of fixed capital	0	0	61	39	0	0	0	100
1.1.5	Less other subsidies on production								
1.1.6	Net operating surplus								
1.2	Output (basic price or cost of production)	6	2	37	11	1	0	43	100
1.2.1	Non-environmental output								
1.2.2	Environmental protection output	6	2	37	11	1	0	43	100
1.2.2.1	non-market	6	2	37	11	1	0	43	100
1.2.2.2	market	6	2	37	11	1	0	43	100
1.3	Current environmental protection resources	6	2	37	11	1	0	43	100
1.3.1	Market output (including partial payments)	6	2	37	11	1	0	43	100
1.3.2	Current transfers								
2	Capital transactions								
2.1	Gross fixed capital formation	19	0	26	47	2	0	7	100
2.2	Other capital uses								
2.3	Investment grants received								
2.4	Other capital transfers received								
3	Financing by producers	8	2	35	17	2	0	37	100
4	Labour 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.

Table 8. Table B Production of Environmental Protection Services for Brussels-Capital. (in percent of total)

1997	Brussels Capital Region	Biodiversity	Soil	Waste	Water	Air	Radia.	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	9	0	75	2	0	0	15	100
1.1.4	Other taxes on production								
1.1.2	Compensation of employees	2	0	76	1	1	0	20	100
1.1.3	Consumption of fixed capital	0	0	95	5	0	0	0	100
1.1.5	Less other subsidies on production								
1.1.6	Net operating surplus								
1.2	Output (basic price or cost of production)	4	0	78	2	0	0	15	100
1.2.1	Non-environmental output								
1.2.2	Environmental protection output	4	0	78	2	0	0	15	100
1.2.2.1	non-market	4	0	78	2	0	0	15	100
1.2.2.2	market	4	0	78	2	0	0	15	100
1.3	Current environmental protection resources	2	0	87	1	0	0	9	100
1.3.1	Market output (including partial payments)	4	0	78	2	0	0	15	100
1.3.2	Current transfers	0	0	100	0	0	0	0	100
2	Capital transactions								
2.1	Gross fixed capital formation								
2.2	Other capital uses								
2.3	Investment grants received	0	0	0	100	0	0	0	100
2.4	Other capital transfers received								
3	Financing by producers	6	0	43	27	1	0	23	100
4	Labour inputs	2	0	86	1	1	0	10	100
5	Stock of fixed assets	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.	n.a.

1998	Brussels Capital Region	Biodiversity	Soil	Waste	Water	Air	Radia.	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	8	0	86	3	0	0	3	100
1.1.4	Other taxes on production								
1.1.2	Compensation of employees	2	0	77	1	1	0	19	100
1.1.3	Consumption of fixed capital	0	0	94	6	0	0	0	100
1.1.5	Less other subsidies on production								
1.1.6	Net operating surplus								
1.2	Output (basic price or cost of production)	4	0	83	2	0	0	11	100
1.2.1	Non-environmental output								
1.2.2	Environmental protection output	4	0	83	2	0	0	11	100
1.2.2.1	non-market	4	0	83	2	0	0	11	100
1.2.2.2	market	4	0	83	2	0	0	11	100
1.3	Current environmental protection resources	2	0	90	1	0	0	6	100
1.3.1	Market output (including partial payments)	4	0	83	2	0	0	11	100
1.3.2	Current transfers	0	0	100	0	0	0	0	100
2	Capital transactions								
2.1	Gross fixed capital formation	0	0	10	90	0	0	0	100
2.2	Other capital uses								
2.3	Investment grants received	0	0	0	100	0	0	0	100
2.4	Other capital transfers received								
3	Financing by producers	2	0	59	31	0	0	7	100
4	Labour inputs	2	0	86	1	1	0	10	100
5	Stock of fixed assets	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.	n.a.

1999	Brussels Capital Region	Biodiversity	Soil	Waste	Water	Air	Radia.	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	3	0	83	1	0	0	13	100
1.1.4	Other taxes on production								
1.1.2	Compensation of employees	2	0	78	1	1	0	18	100
1.1.3	Consumption of fixed capital	0	0	96	4	0	0	0	100
1.1.5	Less other subsidies on production								
1.1.6	Net operating surplus								
1.2	Output (basic price or cost of production)	2	0	83	2	0	0	14	100
1.2.1	Non-environmental output								
1.2.2	Environmental protection output	2	0	83	2	0	0	14	100
1.2.2.1	non-market	2	0	83	2	0	0	14	100
1.2.2.2	market	2	0	83	2	0	0	14	100
1.3	Current environmental protection resources	1	0	89	1	0	0	8	100
1.3.1	Market output (including partial payments)	2	0	83	2	0	0	14	100
1.3.2	Current transfers	0	0	100	0	0	0	0	100
2	Capital transactions								
2.1	Gross fixed capital formation	0	0	22	78	0	0	0	100
2.2	Other capital uses								
2.3	Investment grants received	0	0	0	100	0	0	0	100
2.4	Other capital transfers received								
3	Financing by producers	2	0	71	16	0	0	11	100
4	Labour 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.

2000	Brussels Capital Region	Biodiversity	Soil	Waste	Water	Air	Radia.	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	5	0	80	2	0	0	13	100
1.1.4	Other taxes on production								
1.1.2	Compensation of employees	2	0	80	1	1	0	16	100
1.1.3	Consumption of fixed capital	0	0	95	5	0	0	0	100
1.1.5	Less other subsidies on production								
1.1.6	Net operating surplus								
1.2	Output (basic price or cost of production)	3	0	83	2	0	0	12	100
1.2.1	Non-environmental output								
1.2.2	Environmental protection output	3	0	83	2	0	0	12	100
1.2.2.1	non-market	3	0	83	2	0	0	12	100
1.2.2.2	market	3	0	83	2	0	0	12	100
1.3	Current environmental protection resources	2	0	89	1	0	0	8	100
1.3.1	Market output (including partial payments)	3	0	83	2	0	0	12	100
1.3.2	Current transfers	0	0	100	0	0	0	0	100
2	Capital transactions								
2.1	Gross fixed capital formation	0	0	31	69	0	0	0	100
2.2	Other capital uses								
2.3	Investment grants received	0	0	0	100	0	0	0	100
2.4	Other capital transfers received								
3	Financing by producers	2	0	74	13	0	0	10	100
4	Labour 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.

2.3. Final result for the regional Table B.

Table 9 shows the final result of the estimation of the production table for the regions. This final result was achieved by summing each separate item for each environmental domain across the three regions, and then adjusting the figures to those found in the national accounts.

The most important environmental domain in which the regions produced environmental protection services was waste. Its share in total output rose steadily from 32 percent in 1997 to 37 percent in 2000. Biodiversity and water each accounted for approximately one fifth of the regional environmental output. Another fifteen percent was attributable to the category "other".

Water was the domain in which most gross fixed capital formation took place. In 1998 it accounted for almost sixty percent of total capital formation. This share decreased to just above one third in 2000. Once again we abstain from including 1997 in the analysis of the evolution because of the disinvestment in the waste domain. Biodiversity and waste were the other two domains in which a large part of capital formation took place. The share of the former rose from one fifth in 1998 to almost one third in 2000, the share of the latter from fifteen percent to a quarter.

Table 9: Table B Production of Environmental Protection Services for the regions. (mill. of BEF)

1997	Three regions	Biodiversity	Soil	Waste	Water	Air	Radia.	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	2667.19	823.06	2824.69	1407.55	545.90	0.00	1318.61	9587.00
1.1.4	Other taxes on production	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1.2	Compensation of employees	1071.58	329.88	1567.54	823.07	59.35	0.00	1162.57	5014.00
1.1.3	Consumption of fixed capital	0.00	0.00	1036.57	1570.36	0.00		0.00	2606.92
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)	3738.77	1152.95	5428.80	3800.98	605.25	0.00	2481.18	17207.92
1.2.1	Non-environmental output								
1.2.2	Environmental protection output	3738.77	1152.95	5428.80	3800.98	605.25	0.00	2481.18	17207.92
1.2.2.1	non-market	3640.50	1122.64	5286.10	3701.07	589.34	0.00	2415.96	16755.61
1.2.2.2	market	98.28	30.31	142.70	99.91	15.91	0.00	65.22	452.32
1.3	Current environmental protection resources	303.23	30.31	246.36	99.91	15.91	0.00	147.48	843.19
1.3.1	Market output (including partial payments)	98.28	30.31	142.70	99.91	15.91	0.00	65.22	452.32
1.3.2	Current transfers	204.95	0.00	103.66	0.00	0.00	0.00	82.26	390.87
2	Capital transactions								
2.1	Gross fixed capital formation	677.33	91.19	-1994.64	1623.39	22.25	0.00	64.74	484.25
2.2	Other capital uses								
2.3	Investment grants received	0.00	0.00	0.00	193.20	0.00	0.00	21.12	214.32
2.4	Other capital transfers received								
3	Financing by producers	4112.87	1213.83	3187.80	5131.25	611.59	0.00	2377.32	16634.67
4	Labour inputs	1011.46	269.08	1622.26	769.41	57.45	0.00	875.98	4605.64
5	Stock of fixed assets	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.	n.a.

1998	Three regions	Biodiversity	Soil	Waste	Water	Air	Radia.	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	2747.82	483.59	3215.10	1620.24	399.60	0.00	1527.65	9994.00
1.1.4	Other taxes on production	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1.2	Compensation of employees	1189.31	373.84	1862.91	944.02	66.09	0.00	1315.84	5752.00
1.1.3	Consumption of fixed capital	0.00	0.00	1198.41	1805.24	0.00		0.00	3003.65
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)	3937.13	857.43	6276.43	4369.49	465.68	0.00	2843.49	18749.65
1.2.1	Non-environmental output								
1.2.2	Environmental protection output	3937.13	857.43	6276.43	4369.49	465.68	0.00	2843.49	18749.65
1.2.2.1	non-market	3841.40	836.58	6123.82	4263.26	454.36	0.00	2774.35	18293.78
1.2.2.2	market	95.73	20.85	152.60	106.24	11.32	0.00	69.14	455.87
1.3	Current environmental protection resources	364.26	20.85	275.37	106.24	11.32	0.00	257.39	1035.42
1.3.1	Market output (including partial payments)	95.73	20.85	152.60	106.24	11.32	0.00	69.14	455.87
1.3.2	Current transfers	268.53	0.00	122.77	0.00	0.00	0.00	188.25	579.55
2	Capital transactions								
2.1	Gross fixed capital formation	622.12	206.19	491.69	1804.91	5.34	0.00	29.76	3160.00
2.2	Other capital uses								
2.3	Investment grants received	0.00	0.00	0.00	327.00	0.00	0.00	19.58	346.58
2.4	Other capital transfers received								
3	Financing by producers	4194.98	1042.78	6492.74	5741.16	459.70	0.00	2596.28	20527.65
4	Labour inputs	1073.46	267.08	1618.26	800.41	57.45	0.00	904.98	4721.64
5	Stock of fixed assets	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.	n.a.

1999	Three regions	Biodiversity	Soil	Waste	Water	Air	Radia.	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	2525.53	964.72	3624.60	1734.10	371.26	0.00	1547.79	10768.00
1.1.4	Other taxes on production	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1.2	Compensation of employees	1351.52	371.16	1908.77	961.35	64.94	0.00	1349.27	6007.00
1.1.3	Consumption of fixed capital	0.00	0.00	1305.88	1897.60	0.00		0.00	3203.47
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)	3877.05	1335.87	6839.25	4593.04	436.20	0.00	2897.06	19978.47
1.2.1	Non-environmental output								
1.2.2	Environmental protection output	3877.05	1335.87	6839.25	4593.04	436.20	0.00	2897.06	19978.47
1.2.2.1	non-market	3783.63	1303.69	6674.45	4482.37	425.69	0.00	2827.26	19497.09
1.2.2.2	market	93.42	32.19	164.79	110.67	10.51	0.00	69.81	481.39
1.3	Current environmental protection resources	459.66	32.19	359.05	110.67	10.51	0.00	91.16	1063.23
1.3.1	Market output (including partial payments)	93.42	32.19	164.79	110.67	10.51	0.00	69.81	481.39
1.3.2	Current transfers	366.24	0.00	194.25	0.00	0.00	0.00	21.36	581.85
2	Capital transactions								
2.1	Gross fixed capital formation	554.17	319.09	674.58	962.63	4.14	0.00	39.39	2554.00
2.2	Other capital uses								
2.3	Investment grants received	45.70	0.00	0.00	279.90	0.00	0.00	0.00	325.60
2.4	Other capital transfers received								
3	Financing by producers	3925.86	1622.77	7154.78	5165.11	429.83	0.00	2845.29	21143.64
4	Labour inputs	n.a.	n.a.	n.a.	n.a.	n.a.	0.00	n.a.	n.a.
5	Stock of fixed assets	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.	n.a.

2000	Three regions	Biodiversity	Soil	Waste	Water	Air	Radia.	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	3521.11	1167.00	5265.24	1852.86	373.97	0.00	2385.82	14566.00
1.1.4	Other taxes on production	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1.2	Compensation of employees	1559.54	342.83	2274.35	968.95	65.36	0.00	1341.97	6553.00
1.1.3	Consumption of fixed capital	0.00	0.00	1779.34	1986.55	0.00		0.00	3765.89
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)	5080.65	1509.84	9318.93	4808.35	439.33	0.00	3727.79	24884.89
1.2.1	Non-environmental output								
1.2.2	Environmental protection output	5080.65	1509.84	9318.93	4808.35	439.33	0.00	3727.79	24884.89
1.2.2.1	non-market	4962.80	1474.81	9102.76	4696.81	429.14	0.00	3641.31	24307.64
1.2.2.2	market	117.86	35.02	216.17	111.54	10.19	0.00	86.47	577.25
1.3	Current environmental protection resources	452.59	35.02	414.92	111.54	10.19	0.00	111.58	1135.84
1.3.1	Market output (including partial payments)	117.86	35.02	216.17	111.54	10.19	0.00	86.47	577.25
1.3.2	Current transfers	334.73	0.00	198.75	0.00	0.00	0.00	25.10	558.58
2	Capital transactions								
2.1	Gross fixed capital formation	819.73	263.98	646.68	916.55	3.90	0.00	30.15	2681.00
2.2	Other capital uses								
2.3	Investment grants received	45.70	0.00	0.00	279.90	0.00	0.00	0.00	325.60
2.4	Other capital transfers received								
3	Financing by producers	5402.10	1738.80	9550.69	5333.46	433.04	0.00	3646.36	26104.46
4	Labour inputs	n.a.	n.a.	n.a.	n.a.	n.a.	0.00	n.a.	n.a.
5	Stock of fixed assets	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.	n.a.

3. The local administrations

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

- the National Accounts which contain the transactions of the local administrations classified according to the main function, among which function “05 Environment”. Here we can find data on intermediate consumption, compensation of employees and gross fixed capital formation.¹
- the accounts of the local administrations which give the current and capital transactions (by economic codes) for different functions, among which environmental protection.

The environmental 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 protection¹
- the function 876 which corresponds to waste management
- the function 877 which is related to water
- the function 879, other environmental domains.

The data found in the accounts of the local administrations were used to allocate the totals found in the National Accounts to the different environmental domains. We also used them to distribute total output between market output and non-market output.

Table 10 presents the estimates for the individual items of table B, as well as some clarifying comments as to how exactly these items were measured. As can be ascertained, environmental protection output by the local authorities was fairly stable, moving in a range of 20 to 22 billion Belgian francs during the period 1997-2000. Approximately half of that cost was incurred in the form of intermediate consumption, about thirty percent concerned compensation of employees, and another twenty percent consumption of fixed capital. In contrast to the federal and regional output the largest part was market output, and thus financed by other institutional sectors. The share of market output was falling, though. Gross fixed capital formation rose steadily over the period considered. As investment grants did not follow, an increasing part of capital formation was financed by the local authorities themselves.

¹ For the calculation of the transfers we refer to section II.D.

Table 10. The production table for the local authorities (data description and estimations in millions of BEF)

1 CURRENT TRANSACTIONS	Economic accounts and estimation method	1997	1998	1999	2000
1.1 Current uses					
1.1.1 Intermediate consumption	The intermediate consumption for the local authorities is available for the function "05" and 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)	10979	12479	11099	11275
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".	5388	5684	5875	6137
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 local authorities. The National Bank makes the assumption that this amount is equal to zero. Since gross fixed capital formation in EP has not been negligible in the past, this is not really correct. We therefore made a rough estimate on the basis of the CFC/output ratios presented in Eurostat (2002), page 71. We calculated the average ratio for government specialized producers for wastewater and waste, equal to 0.704 and 0.236 respectively, and applied these ratios to the available data on current uses in these domains.	4056	4406	4031	4119
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	0	0	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	0	0	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.	20423	22569	21005	21531
1.2.1 Non-environmental output					
1.2.2 Environmental protection output		20423	22569	21005	21531

¹ These proportions were estimated by B. Kestemont, expert at the Belgian National Institute for Statistics. See also: Kestemont (1999), page 25.

1.2.2.1 non-market	The non-market output is obtained by subtracting the market output from the total output.	5255	6078	6484	6684
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). Market output from 1997 to 2000 was found to be 74.27 %, 73.07 %, 69.13 % and 68.96 % of total output in the local accounts. This percentage was applied to the total output figure found in the National Accounts.	15168	16491	14521	14847
1.3 Current EP resources		15926	16918	14981	15301
1.3.1 Market output (incl. partial payments)	The partial payments are supposed not to exist.	15168	16491	14521	14847
1.3.2 Current transfers	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.	758	427	460	454
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))	6048	7609	8338	9589
2.2 Other capital uses					
2.3 Investment grants received	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.	1624	1544	1572	1587
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.	8921	11716	12790	14232
4 LABOUR INPUTS	These data are not available	n.a.	n.a.	n.a.	n.a.
5 STOCK OF FIXED ASSETS	These data are not available	n.a.	n.a.	n.a.	n.a.

Table 11 shows the allocation of the totals in the above table to the different environmental domains. This was achieved by making use of the distribution found in the local accounts. It is immediately clear that the largest part of the characteristic services supplied by the local administrations were to be situated in the waste domain. The main part of gross fixed capital formation on the other hand, was situated in the

water domain. As current expenditure was mainly financed by other sectors, while the local authorities auto-financed investment for the largest part, financing by the local authorities was also highest in the water domain.

Table 11. Table B Production of Environmental Protection Services by the local authorities (mill. of BEF)

1997	Local public administration	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	5.95	44.40	9549.15	898.12			481.38	10979.00
1.1.4	Other taxes on production								
1.1.2	Compensation of employees	20.36	152.20	3814.64	383.89			1016.91	5388.00
1.1.3	Consumption of fixed capital	0.00	0.00	3153.86	902.53			0.00	4056.39
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)	26.31	196.59	16517.65	2184.54			1498.29	20423.39
1.2.1	Non-environmental output								
1.2.2	Environmental protection output	26.31	196.59	16517.65	2184.54			1498.29	20423.39
1.2.2.1	non-market	24.10	194.38	1625.07	2005.38			1406.50	5255.43
1.2.2.2	market	2.21	2.21	14892.58	179.16			91.79	15167.96
1.3	Current environmental protection resources	2.97	11.97	15214.01	470.59			226.73	15926.27
1.3.1	Market output (including partial payments)	2.21	2.21	14892.58	179.16			91.79	15167.96
1.3.2	Current transfers	0.76	9.75	321.43	291.42			134.94	758.30
2	Capital transactions								
2.1	Gross fixed capital formation	41.29	11.57	625.26	4967.64			402.24	6048.00
2.2	Other capital uses								
2.3	Investment grants received	6.01	1.31	61.76	1492.08			63.05	1624.22
2.4	Other capital transfers received								
3	Financing by producers	58.62	194.89	1867.13	5189.52			1610.75	8920.90
4	Labour 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.

1998	Local public administration	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	20.69	45.52	11026.27	875.98			510.54	12479.00
1.1.4	Other taxes on production								
1.1.2	Compensation of employees	34.98	149.07	3975.49	354.09			1170.37	5684.00
1.1.3	Consumption of fixed capital	0.00	0.00	3540.41	865.97			0.00	4406.39
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)	55.67	194.59	18542.17	2096.04			1680.92	22569.39
1.2.1	Non-environmental output								
1.2.2	Environmental protection output	55.67	194.59	18542.17	2096.04			1680.92	22569.39
1.2.2.1	non-market	52.00	192.81	2298.99	1940.66			1593.39	6077.85
1.2.2.2	market	3.67	1.77	16243.18	155.39			87.53	16491.54
1.3	Current environmental protection resources	5.00	8.08	16402.74	312.27			190.32	16918.41
1.3.1	Market output (including partial payments)	3.67	1.77	16243.18	155.39			87.53	16491.54
1.3.2	Current transfers	1.34	6.30	159.55	156.88			102.79	426.87
2	Capital transactions								
2.1	Gross fixed capital formation	67.98	16.17	772.03	6378.64			374.18	7609.00
2.2	Other capital uses								
2.3	Investment grants received	2.95	0.27	16.25	1454.11			70.03	1543.61
2.4	Other capital transfers received								
3	Financing by producers	115.69	202.41	2895.22	6708.31			1794.75	11716.37
4	Labour 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.

1999	Local public administration	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	28.14	43.00	9568.80	855.29			603.77	11099.00
1.1.4	Other taxes on production								
1.1.2	Compensation of employees	37.28	158.23	3992.67	324.58			1362.23	5875.00
1.1.3	Consumption of fixed capital	0.00	0.00	3200.51	830.63			0.00	4031.14
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)	65.42	201.23	16761.98	2010.50			1966.00	21005.14
1.2.1	Non-environmental output								
1.2.2	Environmental protection output	65.42	201.23	16761.98	2010.50			1966.00	21005.14
1.2.2.1	non-market	62.20	199.32	2468.37	1876.66			1877.36	6483.90
1.2.2.2	market	3.23	1.91	14293.61	133.84			88.64	14521.23
1.3	Current environmental protection resources	4.91	7.55	14518.80	259.07			190.60	14980.92
1.3.1	Market output (including partial payments)	3.23	1.91	14293.61	133.84			88.64	14521.23
1.3.2	Current transfers	1.69	5.64	225.19	125.23			101.96	459.69
2	Capital transactions								
2.1	Gross fixed capital formation	56.27	12.15	714.48	7074.16			480.94	8338.00
2.2	Other capital uses								
2.3	Investment grants received	0.29	0.33	38.77	1483.53			48.97	1571.89
2.4	Other capital transfers received								
3	Financing by producers	116.49	205.50	2918.90	7342.06			2207.38	12790.33
4	Labour 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.

2000	Local public administration	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	28.96	43.29	9703.71	867.63			631.41	11275.00
1.1.4	Other taxes on production								
1.1.2	Compensation of employees	39.25	164.69	4155.56	337.82			1439.68	6137.00
1.1.3	Consumption of fixed capital	0.00	0.00	3270.79	848.64			0.00	4119.43
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)	68.20	207.98	17130.06	2054.09			2071.09	21531.43
1.2.1	Non-environmental output								
1.2.2	Environmental protection output	68.20	207.98	17130.06	2054.09			2071.09	21531.43
1.2.2.1	non-market	64.90	206.02	2514.35	1917.61			1980.85	6683.73
1.2.2.2	market	3.30	1.96	14615.72	136.48			90.24	14847.70
1.3	Current environmental protection resources	4.95	7.51	14838.65	259.37			191.17	15301.65
1.3.1	Market output (including partial payments)	3.30	1.96	14615.72	136.48			90.24	14847.70
1.3.2	Current transfers	1.65	5.55	222.93	122.89			100.93	453.95
2	Capital transactions								
2.1	Gross fixed capital formation	46.96	13.90	819.96	8123.35			584.84	9589.00
2.2	Other capital uses								
2.3	Investment grants received	0.29	0.34	38.95	1495.90			51.35	1586.83
2.4	Other capital transfers received								
3	Financing by producers	109.92	214.04	3072.41	8422.17			2413.40	14231.94
4	Labour 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.

4. Compilation for all public administrations

Table 12 presents the resulting production table for the environmental protection services produced by all public administrations together. The output has risen from 39

billion Belgian francs in 1997 to almost 47 billion in 2000. More than half of the production, around 57 percent, was related to waste. Water protection was the second most important domain, accounting for about fifteen percent of the total. Only a relatively small part of production was devoted to air protection. Gross fixed capital formation was concentrated for the major part in the water domain. Financing in the field of radiation was estimated to be negative in three of the four years. This is probably caused by the rough estimate of the transfers received by the federal government.

Table 12. Table B Production of Environmental Protection Services by the public administrations (mill. of BEF)

1997	Public administratons	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	3110.12	885.07	12375.86	2344.22	549.30	424.71	2114.73	21804.00
1.1.4	Other taxes on production								
1.1.2	Compensation of employees	1299.84	490.46	5383.14	1225.30	60.97	202.07	2329.22	10991.00
1.1.3	Consumption of fixed capital	0.00	0.00	4191.12	2512.94	0.00	0.00	0.00	6704.06
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)	4409.96	1375.52	21950.12	6082.46	610.26	626.78	4443.95	39499.06
1.2.1	Non-environmental output	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2.2	Environmental protection output	4409.96	1375.52	21950.12	6082.46	610.26	626.78	4443.95	39499.06
1.2.2.1	non-market	4294.89	1342.42	6914.76	5801.19	594.24	612.60	4276.44	23836.54
1.2.2.2	market	115.07	33.11	15035.37	281.26	16.02	14.18	167.52	15662.52
1.3	Current environmental protection resources	263.40	40.28	15129.85	296.35	17.18	158.34	280.35	16185.75
1.3.1	Market output (including partial payments)	115.07	33.11	15035.37	281.26	16.02	14.18	167.52	15662.52
1.3.2	Current transfers	148.33	7.18	94.48	15.08	1.15	144.16	112.83	523.22
2	Capital transactions								
2.1	Gross fixed capital formation	718.62	102.76	-1365.17	6602.17	22.25	117.64	466.98	6665.25
2.2	Other capital uses								
2.3	Investment grants received	0.00	0.00	52.49	322.06	0.00	1464.82	41.04	1880.41
3	Financing by producers	4865.18	1438.00	5402.61	12066.21	615.34	-878.73	4589.54	28098.15

4	Labour 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.

1998	Public administrators	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	3059.45	540.11	14248.74	2524.95	406.65	134.47	2856.63	23771.00
1.1.4	Other taxes on production								
1.1.2	Compensation of employees	1371.78	528.49	5842.13	1312.67	69.66	68.17	2901.10	12094.00
1.1.3	Consumption of fixed capital	0.00	0.00	4741.45	2701.69	0.00	0.00	0.00	7443.14
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)	4431.22	1068.59	24832.32	6539.31	476.31	202.64	5757.73	43308.14
1.2.1	Non-environmental output	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2.2	Environmental protection output	4431.22	1068.59	24832.32	6539.31	476.31	202.64	5757.73	43308.14
1.2.2.1	non-market	4321.15	1045.57	8436.20	6275.89	464.73	197.70	5571.02	26312.25
1.2.2.2	market	110.07	23.02	16396.12	263.42	11.58	4.94	186.72	16995.88
1.3	Current environmental protection resources	220.84	28.19	16428.53	276.52	14.26	56.11	503.99	17528.45
1.3.1	Market output (including partial payments)	110.07	23.02	16396.12	263.42	11.58	4.94	186.72	16995.88
1.3.2	Current transfers	110.77	5.17	32.41	13.09	2.68	51.17	317.27	532.57
2	Capital transactions								
2.1	Gross fixed capital formation	690.09	222.36	1265.32	8193.55	5.34	22.40	403.94	10803.00
2.2	Other capital uses								
2.3	Investment grants received	0.21	0.00	5.20	330.40	0.00	15.32	19.66	370.79
2.4	Other capital transfers received								
3	Financing by producers	4900.26	1262.76	9663.91	14125.95	467.38	153.61	5638.03	36211.90
4	Labour 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.

1999	Public administrators	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	2577.12	1008.14	13194.28	2591.12	371.81	24.06	2213.46	21980.00
1.1.4	Other taxes on production								
1.1.2	Compensation of employees	1419.93	529.96	5902.60	1288.23	65.68	31.94	2793.66	12032.00
1.1.3	Consumption of fixed capital	0.00	0.00	4506.87	2731.06	0.00	0.00	0.00	7237.93
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)	3997.04	1538.10	23603.75	6610.41	437.49	56.01	5007.12	41249.93
1.2.1	Non-environmental output	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2.2	Environmental protection output	3997.04	1538.10	23603.75	6610.41	437.49	56.01	5007.12	41249.93
1.2.2.1	non-market	3899.04	1503.97	9145.28	6365.73	426.95	54.61	4845.09	26240.68
1.2.2.2	market	98.00	34.13	14458.47	244.68	10.54	1.39	162.03	15009.25
1.3	Current environmental protection resources	196.79	36.93	14570.34	255.80	12.89	102.76	428.27	15603.78
1.3.1	Market output (including partial payments)	98.00	34.13	14458.47	244.68	10.54	1.39	162.03	15009.25
1.3.2	Current transfers	98.78	2.80	111.88	11.11	2.35	101.37	266.24	594.53
2	Capital transactions								
2.1	Gross fixed capital formation	610.43	331.24	1402.06	8036.80	4.14	0.00	520.33	10905.00
2.2	Other capital uses								
2.3	Investment grants received	43.16	0.00	70.02	304.80	0.00	0.00	0.00	417.98
2.4	Other capital transfers received								
3	Financing by producers	4367.53	1832.41	10365.44	14086.62	428.75	-46.76	5099.18	36133.16
4	Labour 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.

2000	Public administrators	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	3570.46	1212.15	14969.82	2728.35	374.53	25.81	3063.87	25945.00
1.1.4	Other taxes on production								
1.1.2	Compensation of employees	1628.01	510.16	6431.16	1318.05	66.16	36.98	2848.48	12839.00
1.1.3	Consumption of fixed capital	0.00	0.00	5050.63	2848.67	0.00	0.00	0.00	7899.30
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)	5198.48	1722.31	26451.61	6895.07	440.69	62.79	5912.36	46683.30
1.2.1	Non-environmental output	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2.2	Environmental protection output	5198.48	1722.31	26451.61	6895.07	440.69	62.79	5912.36	46683.30
1.2.2.1	non-market	5076.30	1685.24	11619.67	6646.38	430.47	61.50	5733.31	31252.86
1.2.2.2	market	122.17	37.07	14831.94	248.69	10.22	1.29	179.05	15430.44
1.3	Current environmental protection resources	203.09	45.40	14943.57	283.74	12.43	103.67	369.98	15961.87
1.3.1	Market output (including partial payments)	122.17	37.07	14831.94	248.69	10.22	1.29	179.05	15430.44
1.3.2	Current transfers	80.91	8.32	111.63	35.05	2.21	102.38	190.93	531.44
2	Capital transactions								
2.1	Gross fixed capital formation	866.69	277.88	1473.43	9050.10	3.90	0.00	614.99	12287.00
2.2	Other capital uses								
2.3	Investment grants received	40.10	0.00	38.05	318.09	0.00	0.00	0.00	396.24
2.4	Other capital transfers received								
3	Financing by producers	5821.98	1954.79	12943.42	15343.35	432.16	-40.88	6157.37	42612.19
4	Labour 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.

Table 13 presents the evolution of the shares of the three levels of government in total public environmental protection output (EPOg) and total public investment for environmental protection purposes (EPIg). It is immediately clear that the federal government only played a small role in the production of environmental protection services between 1997 and 2000. Through the years its role became even more insignificant. The same is true for environmental protection investment. In sharp contrast to the federal government, the share of the regional governments in environmental protection output has risen to over half of total public environmental protection output. This did not only happen at the expense of the federal governments' share, but of that of the local authorities as well. The latter have dominated environmental protection investment.

Table 13. Shares of the three levels of government in total public environmental protection output and investment (in percent).

		1997	1998	1999	2000
Federal	EPOg	5	5	1	1
	EPIg	2	0	0	0
Regional	EPOg	43	43	48	53
	EPIg	7	30	24	22
Local	EPOg	52	52	51	46
	EPIg	91	70	76	78

5. The corporations.

Production of environmental protection services by the corporations consists of three parts. First, there is the production by the specialized producers of NACE sector 90¹.

¹ This sector includes companies which are publicly owned.

Then there is also the secondary production by other sectors. For Belgium this concerns NACE sectors 60 and 74. And finally we will also turn to ancillary production, mainly by the manufacturing industry.

5.1 NACE 90.

The main sources used to complete the production table for NACE 90 are the national accounts and the company register "bel-first" compiled by Bureau Van Dijk. The national accounts provide us with the totals for intermediate consumption, other taxes on production, compensation of employees, as well as gross fixed capital formation and other capital uses. The data from "bel-first" are used to distribute these totals between water (NACE 90.001) and waste (rest of NACE 90).

Table 14 shows the evolution of the different items of the production table for NACE 90 between 1997 and 2000, together with some clarifying comments

Table 14 Table B Production of Environmental Protection Services by NACE 90. (mill. of BEF)

1 CURRENT TRANSACTIONS		1997	1998	1999	2000
1.1 Current uses					
1.1.1 Intermediate consumption	The intermediate consumption for NACE 90 is available in the national accounts by sector.	29554	31124	36440	40740
1.1.4 Other taxes on production	Other taxes on production for NACE 90 are available in the national accounts by sector.	911	798	1068	1118
1.1.2 Compensation of employees	The compensation of employees for NACE 90 is available in the national accounts by sector.	9277	9971	11077	12084
1.1.3 Consumption of fixed capital	The amount of consumption of fixed capital (K.1) is not available in the national accounts. The National Bank makes the assumption that this amount is equal to zero. Since gross fixed capital formation in EP has not been negligible in the past, this is not really correct. We therefore made a rough estimate on the basis of the CFC/output ratios presented in Eurostat (2002), page 71. We calculated the average ratio for other specialized producers for wastewater and waste, equal to 0.1345 and 0.1417 respectively, and applied these ratios to the available data on current uses in these domains.	5583	5891	6835	7589
1.1.5 Less other subsidies on production	All subsidies with respect to environmental protection output have been allocated to current transfers.	0	0	0	0
1.1.6 Net operating surplus	Net operating surplus is equal to the output minus the costs of production plus the net subsidies on production.	4825	5621	5541	5605
1.2 Output	The output for NACE 90 is available in the national accounts by sector.	50150	53405	60961	67136
1.2.1 Non-environmental	Non-environmental output is calculated by applying the share of "other business income" in total output found for	3026	3453	3758	3696

output	companies belonging to NACE 90 in Bureau Van Dijk (2002) to the output figures found in the national accounts. Current transfers part of "other business income" were subtracted.				
1.2.2 Environmental protection output	Environmental output is calculated by applying the share of the turnover in total output found for companies belonging to NACE 90 in Bureau Van Dijk (2002) to the output figures found in the national accounts.	47124	49952	57203	63440
1.2.2.1 non-market	There is no non-market output.	0	0	0	0
1.2.2.2 market	The market output is equal to total environmental protection output.	47124	49952	57203	63440
1.3 Current EP resources		54567	58428	64943	71372
1.3.1 Market output (incl. partial payments)	The partial payments are supposed not to exist.	47124	49952	57203	63440
1.3.2 Current transfers	The current transfers received are estimated from the current transfers given by the other institutional sectors presented by function in the national accounts. We assume all transfers to private companies to be given to NACE 90. This means that our estimate concerning current environmental protection resources is an upper limit for this sector. Consequently, our estimate of financing by producers is a lower limit.	7443	8476	7740	7932
2 CAPITAL TRANSACTIONS					
2.1 Gross fixed capital formation	Gross fixed capital formation for NACE 90 is available in the national accounts by sector.	17691	13967	16650	19744
2.2 Other capital uses					
2.3 Investment grants received	The capital transfers received are estimated from the capital transfers given by the other institutional sectors presented by function in the national accounts. We assume all investment grants to private companies to be given to NACE 90. This means that our estimate concerning financing by producers is a lower limit.	8090	5900	5747	8855
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.	2158	-409	3163	2957
4 LABOUR INPUTS	These data are available for 1997-98 only. Employment data for Belgium are currently being revised.	11344	12021	n.a.	n.a.
5 STOCK OF FIXED ASSETS	These data are not available	n.a.	n.a.	n.a.	n.a.

The total output of NACE 90 has risen by more than one third between 1997 and 2000. The share of environmental output in total output increased slightly. It accounted for

more than 94 percent of total output in 2000. Environmental output by NACE 90 was thus higher than environmental output by the public authorities, and was also growing at a faster pace. Financing by the producers was of course a lot lower than for the public authorities, since the latter produce a lot of non-market output which they finance themselves. In 1998 financing by NACE 90 was even slightly negative, due to a high amount of current transfers in that year. Remark however, that our estimate for financing by producers is a lower limit. The net operating surplus was fairly constant, and hovered around nine percent of total output, while intermediate consumption increased its share in production costs at the expense of the compensation of employees. Investment was almost twelve percent higher in 2000 than in 1997.

The totals in table 14 are broken down between water and waste in table 15. This was achieved using the business register "bel-first". This register contains data allowing the individual split-up of each of the items in the production table. All the data from companies belonging to NACE 90.001 were attributed to the water domain, while the data from all the other companies were attributed to waste. Over the period 1997-2000 the "water" companies accounted for just over ten percent of total output of the sector, the "waste" companies for somewhat less than ninety percent. Their share in current transfers received was far lower, though. Investment grants were also for the major part directed towards the "water" companies, although investment in that domain was not that much higher than in the waste domain. As a consequence, financing by producers was clearly lower for the "water" companies. It was even negative, due to the fact that the sum of investment grants and current transfers was larger than capital formation.¹ This large amount of subsidies was also necessary to cover the negative net operating surplus of the "water" companies. An important part of these companies is indeed publicly owned.²

¹ Notice that due to the fact that all output is market output, financing by producers boils down to financing of investment.

² One should also keep in mind that the estimate for the transfers received by NACE 90 is a maximum.

Table 15 **Table B for NACE 90 allocated to waste and water (mill. of BEF)**

1997	NACE90	Waste	Water	Total
1	Current transactions			
1.1	Current uses			
1.1.1	Intermediate consumption	24828.38	4725.62	29554.00
1.1.4	Other taxes on production	864.37	46.63	911.00
1.1.2	Compensation of employees	7450.67	1826.33	9,277
1.1.3	Consumption of fixed capital	4695.32	887.51	5582.83
1.1.5	Less other subsidies on production	0.00	0.00	0.00
1.1.6	Net operating surplus	6934.07	-2108.90	4825.17
1.2	Output (basic price or cost of production)	44772.81	5377.19	50150.00
1.2.1	Non-environmental output	2934.55	91.35	3025.89
1.2.2	Environmental protection output	41838.26	5285.85	47124.11
1.2.2.1	non-market	0.00	0.00	0.00
1.2.2.2	market	41838.26	5285.85	47124.11
1.3	Current environmental protection resources	43949.44	10617.63	54567.07
1.3.1	Market output (including partial payments)	41838.26	5285.85	47124.11
1.3.2	Current transfers	2111.18	5331.78	7442.97
2	Capital transactions			
2.1	Gross fixed capital formation	8620.71	9070.28	17690.99
2.2	Other capital uses			
2.3	Investment grants received	2294.62	5795.06	8089.68
2.4	Other capital transfers received			
3	Financing by producers	4214.91	-2056.57	2158.35
4	Labour inputs	n.a.	n.a.	n.a.
5	Stock of fixed assets	n.a.	n.a.	n.a.

1998	NACE90	Waste	Water	Total
1	Current transactions			
1.1	Current uses			
1.1.1	Intermediate consumption	26784.22	4339.78	31124.00
1.1.4	Other taxes on production	748.54	49.46	798.00
1.1.2	Compensation of employees	8178.72	1792.28	9,971
1.1.3	Consumption of fixed capital	5059.13	831.41	5890.54
1.1.5	Less other subsidies on production	0.00	0.00	0.00
1.1.6	Net operating surplus	7282.14	-1660.68	5621.46
1.2	Output (basic price or cost of production)	48052.75	5352.25	53405.00
1.2.1	Non-environmental output	3134.87	318.11	3452.98
1.2.2	Environmental protection output	44917.88	5034.14	49952.02
1.2.2.1	non-market	0.00	0.00	0.00
1.2.2.2	market	44917.88	5034.14	49952.02
1.3	Current environmental protection resources	47255.40	11172.55	58427.95
1.3.1	Market output (including partial payments)	44917.88	5034.14	49952.02
1.3.2	Current transfers	2337.52	6138.41	8475.92
2	Capital transactions			
2.1	Gross fixed capital formation	6214.70	7752.39	13967.09
2.2	Other capital uses			
2.3	Investment grants received	1627.19	4273.05	5900.24
2.4	Other capital transfers received			
3	Financing by producers	2250.00	-2659.07	-409.07
4	Labour inputs	n.a.	n.a.	n.a.
5	Stock of fixed assets	n.a.	n.a.	n.a.

1999	NACE90	Waste	Water	Total
1	Current transactions			
1.1	Current uses			
1.1.1	Intermediate consumption	31842.04	4597.96	36440.00
1.1.4	Other taxes on production	1012.69	55.31	1068.00
1.1.2	Compensation of employees	9027.63	2049.37	11,077
1.1.3	Consumption of fixed capital	5933.33	901.51	6834.84
1.1.5	Less other subsidies on production	0.00	0.00	0.00
1.1.6	Net operating surplus	6331.00	-789.84	5541.16
1.2	Output (basic price or cost of production)	54146.68	6814.32	60961.00
1.2.1	Non-environmental output	3530.11	227.79	3757.90
1.2.2	Environmental protection output	50616.57	6586.53	57203.10
1.2.2.1	non-market	0.00	0.00	0.00
1.2.2.2	market	50616.57	6586.53	57203.10
1.3	Current environmental protection resources	52740.91	12201.93	64942.84
1.3.1	Market output (including partial payments)	50616.57	6586.53	57203.10
1.3.2	Current transfers	2124.34	5615.40	7739.74
2	Capital transactions			
2.1	Gross fixed capital formation	9382.91	7267.05	16649.96
2.2	Other capital uses			
2.3	Investment grants received	1577.38	4169.60	5746.98
2.4	Other capital transfers received			
3	Financing by producers	5681.19	-2517.95	3163.24
4	Labour inputs	n.a.	n.a.	n.a.
5	Stock of fixed assets	n.a.	n.a.	n.a.

2000	NACE90	Waste	Water	Total
1	Current transactions			
1.1	Current uses			
1.1.1	Intermediate consumption	35508.93	5231.07	40740.00
1.1.4	Other taxes on production	1057.61	60.39	1118.00
1.1.2	Compensation of employees	9960.00	2124.00	12,084
1.1.3	Consumption of fixed capital	6591.26	997.38	7588.64
1.1.5	Less other subsidies on production	0.00	0.00	0.00
1.1.6	Net operating surplus	6984.60	-1379.24	5605.36
1.2	Output (basic price or cost of production)	60102.40	7033.60	67136.00
1.2.1	Non-environmental output	3485.69	210.57	3696.26
1.2.2	Environmental protection output	56616.71	6823.03	63439.74
1.2.2.1	non-market	0.00	0.00	0.00
1.2.2.2	market	56616.71	6823.03	63439.74
1.3	Current environmental protection resources	58321.02	13051.14	71372.16
1.3.1	Market output (including partial payments)	56616.71	6823.03	63439.74
1.3.2	Current transfers	1704.31	6228.11	7932.42
2	Capital transactions			
2.1	Gross fixed capital formation	9277.40	10466.76	19744.15
2.2	Other capital uses			
2.3	Investment grants received	1902.44	6952.17	8854.61
2.4	Other capital transfers received			
3	Financing by producers	5670.65	-2713.52	2957.12
4	Labour inputs	n.a.	n.a.	n.a.
5	Stock of fixed assets	n.a.	n.a.	n.a.

5.2 Secondary producers

The most recently available Belgian supply table (1995) reveals that the only two sectors in which secondary production of environmental protection activities took place were NACE sectors 60 (land transport) and 74 (other business activities). This supply table also allows us to calculate a ratio of environmental protection output to total output in these two sectors. We applied this ratio to the national accounts figures for total output of these sectors in the period 1997-2000 in order to estimate environmental protection output by these sectors. Whether they belonged to the waste or the water domain was investigated by making use of the "bel-first" business register. The latter provides several NACE codes for individual companies, depending on the mixture of their activities. We thus selected all the ones bearing both NACE code 60 and 90, as well as the ones belonging both to NACE 74 and NACE 90. For each of these two sets of companies we were then able to determine the share of waste and water. As it turned out, all NACE 60 companies were "waste" companies. For the NACE 74 companies about eighty percent of output belonged to this category. The figures for environmental protection output were split into three components, namely intermediate consumption, compensation of employees and other taxes on production on the basis of sectoral national accounts data, assuming the shares of the three components for both the environmental and the non-environmental output of NACE 60 and 74 were identical to their shares in total output.

Tables 16 and 17 present the evolution of environmental output between 1997 and 2000 for NACE 60 and NACE 74 respectively, together with some clarifying comments. In both sectors output rose by approximately a quarter between 1997 and 2000. Most of secondary environmental protection output was produced in NACE 74. The latter accounted for almost ninety percent of secondary production.

Table 16 Table B Production of Environmental Protection Services by NACE 60. (mill. of BEF)

1 CURRENT TRANSACTIONS		1997	1998	1999	2000
1.1 Current uses					
1.1.1 Intermediate consumption	The intermediate consumption linked to environmental protection output for NACE 60 is estimated on the basis of the share of intermediate consumption in total output for NACE 60 in the national accounts by sector (51.7, 50.9, 51.8, and 55.0 % respectively in the years 1997 until 2000).	446.75	469.47	500.29	593.30

1.1.4 Other taxes on production	The other taxes on production linked to environmental protection output for NACE 60 is estimated on the basis of the share of other taxes on production in total output for NACE 60 in the national accounts by sector (0.65, 0.60, 0.61, and 0.57 % respectively in the years 1997 until 2000).	5.63	5.56	5.92	6.20
1.1.2 Compensation of employees	The compensation of employees linked to environmental protection output for NACE 60 is estimated on the basis of the share of the compensation of employees in total output for NACE 60 in the national accounts by sector (35.7, 34.7, 35.0, and 33.3 % respectively in the years 1997 upto 2000).	308.62	320.13	338.52	359.82
1.1.3 Consumption of fixed capital	Consumption of fixed capital is assumed to be equal to zero, because no investment is attributed specifically to the production of environmental protection services.	0	0	0	0
1.1.5 Less other subsidies on production	All subsidies related to the production of environmental protection services have been allocated to current transfers received by NACE 90. The other subsidies on products received by NACE 60, identified in the supply table for 1995, are thus assumed to be linked to non-environmental output of this sector.	0	0	0	0
1.1.6 Net operating surplus	Net operating surplus is equal to the output minus the costs of production plus the net subsidies on production.	103.46	127.66	121.26	119.77
1.2 Output	The output is calculated on the basis of the supply table for 1995, in which we found the share of environmental protection output in total output of NACE 60 to be 0.20 %. We applied this ratio to total output in the period 1997-2000 in order to obtain an estimate of environmental protection output during that period.	864.47	922.81	965.98	1079.1
1.2.1 Non-environmental output	In contrast to NACE 90 non-environmental output of NACE 60 is not registered, because this sector is a non-specialized producer.	0	0	0	0
1.2.2 Environmental protection output	All output registered is environmental protection output.	864.47	922.81	965.98	1079.1
1.2.2.1 non-market	There is no non-market output.	0	0	0	0
1.2.2.2 market	The market output is equal to total environmental protection output.	864.47	922.81	965.98	1079.1
1.3 Current EP resources		864.47	922.81	965.98	1079.1
1.3.1 Market output (incl. partial payments)	The partial payments are supposed not to exist.	864.47	922.81	965.98	1079.1
1.3.2 Current transfers	Current transfers received are zero, because we assume all environmental transfers to private companies to be given to NACE 90. This means that our estimate concerning current environmental protection resources is a lower limit for NACE 60.	0	0	0	0
2 CAPITAL TRANSACTIONS					
2.1 Gross fixed capital formation	We assume all investments by NACE 60 to serve both the production of environmental and of non-environmental output. As a consequence, no specific investment for environmental output is registered.	0	0	0	0

2.2 Other capital uses					
2.3 Investment grants received	Investment grants received are zero, because we assume all environmental protection investment grants to private companies to be given to NACE 90.	0	0	0	0
2.4 Other capital transfers received	Furthermore, we assume no specific investment takes place for environmental output.				
3 FINANCING BY PRODUCERS	The financing by producers is equal to the sum of current and capital uses minus current resources and capital transfers. As all output is market output and no investment for environmental protection is registered, any transfers received would turn financing by producers for the secondary producers negative.	0	0	0	0
4 LABOUR INPUTS	These data are not available	n.a.	n.a.	n.a.	n.a.
5 STOCK OF FIXED ASSETS	These data are not available	n.a.	n.a.	n.a.	n.a.

Table 17 Table B Production of Environmental Protection Services by NACE 74. (mill. of BEF)

1 CURRENT TRANSACTIONS		1997	1998	1999	2000
1.1 Current uses					
1.1.1 Intermediate consumption	The intermediate consumption linked to environmental protection output for NACE 74 is estimated on the basis of the share of intermediate consumption in total output for NACE 74 in the national accounts by sector (52.2, 50.9, 50.8, and 51.4 % respectively in the years 1997 until 2000).	3195	3397	3576	3923
1.1.4 Other taxes on production	The other taxes on production linked to environmental protection output for NACE 74 is estimated on the basis of the share of other taxes on production in total output for NACE 74 in the national accounts by sector (0.44, 0.47, 0.41, and 0.40 % respectively in the years 1997 until 2000).	27	31	29	30
1.1.2 Compensation of employees	The compensation of employees linked to environmental protection output for NACE 74 is estimated on the basis of the share of the compensation of employees in total output for NACE 74 in the national accounts by sector (20.2, 21.4, 22.3, and 23.3 % respectively in the years 1997 upto 2000).	1236	1430	1572	1776
1.1.3 Consumption of fixed capital	Consumption of fixed capital is assumed to be equal to zero, because no investment is attributed specifically to the production of environmental protection services.	0	0	0	0
1.1.5 Less other subsidies on production	All subsidies related to the production of environmental protection services have been allocated to current transfers received by NACE 90. The other subsidies on products received by NACE 74 in the supply table for 1995 are equal to zero.	0	0	0	0

1.1.6 Net operating surplus	Net operating surplus is equal to the output minus the costs of production plus the net subsidies on production.	1666	1822	1860	1904
1.2 Output	The output is calculated on the basis of the supply table for 1995, in which we found the share of environmental protection output in total output of NACE 74 to be 0.43 %. We applied this ratio to total output in the period 1997-2000 in order to obtain an estimate of environmental protection output during that period.	6123	6680	7037	7633
1.2.1 Non-environmental output	In contrast to NACE 90 non-environmental output of NACE 74 is not registered, because this sector is a non-specialized producer.	0	0	0	0
1.2.2 Environmental protection output	All output registered is environmental protection output.	6123	6680	7037	7633
1.2.2.1 non-market	There is no non-market output.	0	0	0	0
1.2.2.2 market	The market output is equal to total environmental protection output.	6123	6680	7037	7633
1.3 Current EP resources		6123	6680	7037	7633
1.3.1 Market output (incl. partial payments)	The partial payments are supposed not to exist.	6123	6680	7037	7633
1.3.2 Current transfers	Current transfers received are zero, because we assume all environmental transfers to private companies to be given to NACE 90. This means that our estimate concerning current environmental protection resources is a lower limit for NACE 74.	0	0	0	0
2 CAPITAL TRANSACTIONS					
2.1 Gross fixed capital formation	We assume all investments by NACE 74 to serve both the production of environmental and of non-environmental output. As a consequence, no specific investment for environmental output is registered.	0	0	0	0
2.2 Other capital uses					
2.3 Investment grants received	Investment grants received are zero, because we assume all environmental protection investment grants to private companies to be given to NACE 90.	0	0	0	0
2.4 Other capital transfers received	Furthermore, we assume no specific investment takes place for environmental output.				
3 FINANCING BY PRODUCERS	The financing by producers is equal to the sum of current and capital uses minus current resources and capital transfers. As all output is market output and no investment for environmental protection is registered, any transfers received would turn financing by producers for the secondary producers negative.	0	0	0	0
4 LABOUR INPUTS	These data are not available	n.a.	n.a.	n.a.	n.a.
5 STOCK OF FIXED ASSETS	These data are not available	n.a.	n.a.	n.a.	n.a.

Table 18 adds the totals from tables 16 and 17, and shows the distribution between water and waste of secondary production of environmental protection services. We only show that part of the table which contains data that is to be distributed over the two environmental domains. Because all output is environmental market output, we only show the split-up for total output. In each of the four years waste accounted for over eighty percent of total output. In 2000 its share was even as high as eighty seven percent.

Table 18 Table B Production of Environmental Protection Services by the secondary producers (mill. of BEF).

1997	Secondary production	Waste	Water	Total
1	Current transactions			
1.1	Current uses			
1.1.1	Intermediate consumption	2994.86	646.47	3641.33
1.1.4	Other taxes on production	26.99	5.42	32.41
1.1.2	Compensation of employees	1294.61	250.15	1544.76
1.1.3	Consumption of fixed capital	0.00	0.00	0.00
1.1.5	Less other subsidies on production	0.00	0.00	0.00
1.1.6	Net operating surplus	1432.17	337.10	1769.27
1.2	Output (basic price or cost of production)	5748.62	1239.15	6987.77

1998	Secondary production	Waste	Water	Total
1	Current transactions			
1.1	Current uses			
1.1.1	Intermediate consumption	3231.10	635.31	3866.41
1.1.4	Other taxes on production	30.88	5.83	36.71
1.1.2	Compensation of employees	1482.50	267.40	1749.90
1.1.3	Consumption of fixed capital	0.00	0.00	0.00
1.1.5	Less other subsidies on production	0.00	0.00	0.00
1.1.6	Net operating surplus	1609.26	340.84	1950.10
1.2	Output (basic price or cost of production)	6353.74	1249.38	7603.12

1999	Secondary production	Waste	Water	Total
1	Current transactions			
1.1	Current uses			
1.1.1	Intermediate consumption	3278.72	797.64	4076.36
1.1.4	Other taxes on production	28.39	6.45	34.84
1.1.2	Compensation of employees	1559.66	350.57	1910.23
1.1.3	Consumption of fixed capital	0.00	0.00	0.00
1.1.5	Less other subsidies on production	0.00	0.00	0.00
1.1.6	Net operating surplus	1566.44	414.89	1981.33
1.2	Output (basic price or cost of production)	6433.21	1569.55	8002.77

2000	Secondary production	Waste	Water	Total
1	Current transactions			
1.1	Current uses			
1.1.1	Intermediate consumption	3920.97	595.02	4515.99
1.1.4	Other taxes on production	31.92	4.60	36.51
1.1.2	Compensation of employees	1866.27	269.37	2135.64
1.1.3	Consumption of fixed capital	0.00	0.00	0.00
1.1.5	Less other subsidies on production	0.00	0.00	0.00
1.1.6	Net operating surplus	1735.17	288.85	2024.02
1.2	Output (basic price or cost of production)	7554.33	1157.84	8712.17

5.3 Ancillary production

Ancillary production concerns in-house environmental protection expenditure by companies. Both current expenditure and investment are dealt with. The data for the former are based on a survey by the National Statistical Institute, the data for the latter on the structural business survey. Separate data have thus been compiled for NACE sectors 10-14, 15-16, 17-19, 20, 21-22, 23, 24-25, 26, 27, 28-36, 40-41, and a rest category¹. For the latter only the investment data are available. Data on current expenditure was only available for 1999. We estimated the figures for the other years assuming current ancillary environmental protection expenditure to have perfectly comoved with total sectoral output. In other words, we applied output growth figures to the figures for current expenditure. The data on current expenditure were then split into intermediate consumption and compensation of employees on the basis of total intermediate consumption and total compensation of employees found in the national accounts by sector. Consumption of fixed capital was estimated on the basis of its share in output in Austria, France, the Netherlands and Germany. We took the average of the values for these four countries and applied it to the available output data for Belgium. This was done for waste, water and air separately².

Table 19 shows the evolution of ancillary production of environmental protection services and adds some clarifying comments to the different items. Ancillary output of environmental protection services has increased every year in the period under consideration. As a consequence, it was twenty percent higher in 2000 than in 1997. The share of intermediate consumption increased from around 62 percent in 1997 to two thirds in 2000. This was at the expense of the compensation of employees, which underwent a fall of its share from one fifth to around sixteen percent. Ancillary investment peaked in 1998, at which time its share in total ancillary expenditure for environmental protection was around 36 percent. This share fell to approximately 22 percent in 2000. Due to the decrease in investment total financing by the ancillary producers was almost the same in 2000 as it was in 1997.

¹ All these data were kindly provided to us by Bruno Kestemont of the NIS.

² Source: Eurostat (2002), p.71.

Table 19. Table B Production of Environmental Protection Services by ancillary producers(mill. of BEF).

1 CURRENT TRANSACTIONS		1997	1998	1999	2000
1.1 Current uses					
1.1.1 Intermediate consumption	The intermediate consumption linked to environmental protection output is estimated on the basis of the share of intermediate consumption in total output in the national accounts by sector.	15918	16139	16473	20259
1.1.4 Other taxes on production	There are no taxes on ancillary production.	0	0	0	0
1.1.2 Compensation of employees	The compensation of employees linked to environmental protection output is estimated on the basis of the share of the compensation of employees in total output in the national accounts by sector.	5212	5150	5202	5091
1.1.3 Consumption of fixed capital	The amount of consumption of fixed capital was estimated on the basis of the CFC/output ratios presented in Eurostat (2002), page 71. We calculated the average ratio for ancillary producers for wastewater, waste and air, equal to 0.33, 0.214 and 0.402 respectively, and applied these ratios to the available data on current uses in these domains.	4567	4614	4715	5497
1.1.5 Less other subsidies on production	All subsidies related to the production of environmental protection services have been allocated to current transfers received by NACE 90.	0	0	0	0
1.1.6 Net operating surplus	Net operating surplus is equal to the output minus the costs of production plus the net subsidies on production.	0	0	0	0
1.2 Output	The output for 1999 was extracted from a specific survey on current environmental expenditure. Estimates for the other years were made assuming a fixed ratio between environmental expenditure and total output, and a constant distribution across the different environmental domains.	25697	25902	26389	30847
1.2.1 Non-environmental output	All ancillary output is environmental output.	0	0	0	0
1.2.2 Environmental protection output	All output registered is environmental protection output.	25697	25902	26389	30847
1.2.2.1 non-market	Ancillary output is by definition non-market output.	25697	25902	26389	30847
1.2.2.2 market	Ancillary output is by definition non-market output.	0	0	0	0
1.3 Current EP resources		0	0	0	0
1.3.1 Market output (incl. partial payments)	Ancillary output is by definition non-market output.	0	0	0	0
1.3.2 Current transfers	Current transfers received are zero, because we assume all environmental transfers to private companies to be given to NACE 90. This means that our estimate concerning current environmental protection resources is a lower limit .	0	0	0	0
2 CAPITAL TRANSACTIONS					

2.1 Gross fixed capital formation	Investment for environmental protection is based on the structural business survey.	13786	14704	10247	8892
2.2 Other capital uses					
2.3 Investment grants received	Investment grants received are zero, because we assume all environmental protection investment grants to private companies to be given to NACE 90.	0	0	0	0
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. Since we assume the ancillary producers not to receive any transfers, this estimate is an upper limit.	39484	40606	36636	39739
4 LABOUR INPUTS	These data are not available	n.a.	n.a.	n.a.	n.a.
5 STOCK OF FIXED ASSETS	These data are not available	n.a.	n.a.	n.a.	n.a.

Table 20 shows how ancillary production of environmental protection services was distributed across the different environmental domains. Investment was mainly allocated to water and air, while current expenditure was highest in the water and waste domains. Consequently, total ancillary expenditure was highest in the water domain, which accounted for about one third of the total. Air accounted for about a quarter in 1997. By 2000 it had been replaced as the second most important domain by waste.

Table 20 Table B for ancillary producers allocated to environmental domains (mill. of BEF).

1997	Ancillary production	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	0.00	363.46	4566.30	4684.87	2479.82	0.00	3823.74	15918.20
1.1.4	Other taxes on production	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1.2	Compensation of employees	0.00	99.02	1222.97	1499.56	731.23	0.00	1659.21	5211.98
1.1.3	Consumption of fixed capital	0.00	0.00	1236.01	2039.32	1291.65	0.00	0.00	4566.97
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)	0.00	462.48	7025.28	8223.75	4502.70	0.00	5482.94	25697.15
1.2.1	Non-environmental output	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2.2	Environmental protection output	0.00	462.48	7025.28	8223.75	4502.70	0.00	5482.94	25697.15
1.2.2.1	non-market	0.00	462.48	7025.28	8223.75	4502.70	0.00	5482.94	25697.15
1.2.2.2	market	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3	Current environmental protection resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.1	Market output (including partial payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.2	Current transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Capital transactions								
2.1	Gross fixed capital formation	0.00	0.00	1534.22	6004.40	5685.46	0.00	562.30	13786.37
2.2	Other capital uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.3	Investment grants received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Financing by producers	0.00	462.48	8559.50	14228.14	10188.15	0.00	6045.24	39483.53
4	Labour 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.

1998	Ancillary production	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	0.00	376.52	4515.11	4795.89	2545.74	0.00	3905.49	16138.75
1.1.4	Other taxes on production	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1.2	Compensation of employees	0.00	100.13	1221.54	1485.91	730.39	0.00	1611.57	5149.54
1.1.3	Consumption of fixed capital	0.00	0.00	1224.78	2071.42	1317.83	0.00	0.00	4614.03
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)	0.00	476.65	6961.43	8353.23	4593.96	0.00	5517.06	25902.32
1.2.1	Non-environmental output	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2.2	Environmental protection output	0.00	476.65	6961.43	8353.23	4593.96	0.00	5517.06	25902.32
1.2.2.1	non-market	0.00	476.65	6961.43	8353.23	4593.96	0.00	5517.06	25902.32
1.2.2.2	market	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3	Current environmental protection resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.1	Market output (including partial payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.2	Current transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Capital transactions								
2.1	Gross fixed capital formation	0.00	0.00	2147.41	4643.44	7538.99	0.00	373.75	14703.59
2.2	Other capital uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.3	Investment grants received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4	Other capital transfers received								
3	Financing by producers	0.00	476.65	9108.84	12996.66	12132.95	0.00	5890.81	40605.91
4	Labour 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.

1999	Ancillary production	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	0.00	388.55	4683.05	4867.01	2604.63	0.00	3929.36	16472.61
1.1.4	Other taxes on production	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1.2	Compensation of employees	0.00	103.53	1232.95	1509.17	748.89	0.00	1607.34	5201.86
1.1.3	Consumption of fixed capital	0.00	0.00	1263.07	2102.54	1348.95	0.00	0.00	4714.56
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)	0.00	492.08	7179.07	8478.72	4702.48	0.00	5536.70	26389.04
1.2.1	Non-environmental output	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2.2	Environmental protection output	0.00	492.08	7179.07	8478.72	4702.48	0.00	5536.70	26389.04
1.2.2.1	non-market	0.00	492.08	7179.07	8478.72	4702.48	0.00	5536.70	26389.04
1.2.2.2	market	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3	Current environmental protection resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.1	Market output (including partial payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.2	Current transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Capital transactions								
2.1	Gross fixed capital formation	0.00	0.00	1466.48	4325.61	4141.01	0.00	313.84	10246.93
2.2	Other capital uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.3	Investment grants received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4	Other capital transfers received								
3	Financing by producers	0.00	492.08	8645.55	12804.32	8843.49	0.00	5850.54	36635.97
4	Labour 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.

2000	Ancillary production	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	0.00	453.79	5956.73	5849.02	3091.00	0.00	4908.31	20258.85
1.1.4	Other taxes on production	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1.2	Compensation of employees	0.00	105.76	1222.21	1487.79	750.20	0.00	1525.41	5091.37
1.1.3	Consumption of fixed capital	0.00	0.00	1532.70	2419.31	1545.12	0.00	0.00	5497.14
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)	0.00	559.55	8711.65	9756.12	5386.32	0.00	6433.72	30847.36
1.2.1	Non-environmental output	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2.2	Environmental protection output	0.00	559.55	8711.65	9756.12	5386.32	0.00	6433.72	30847.36
1.2.2.1	non-market	0.00	559.55	8711.65	9756.12	5386.32	0.00	6433.72	30847.36
1.2.2.2	market	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3	Current environmental protection resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.1	Market output (including partial payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.2	Current transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Capital transactions								
2.1	Gross fixed capital formation	0.00	0.00	1594.17	3315.31	3665.63	0.00	316.40	8891.52
2.2	Other capital uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.3	Investment grants received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4	Other capital transfers received								
3	Financing by producers	0.00	559.55	10305.82	13071.43	9051.95	0.00	6750.13	39738.88
4	Labour 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.

Annexes 2 till 13 show the detail of ancillary production of environmental protection services for each of the twelve sectors in each of the four years. During that period the chemical and the rubber and plastic products sectors (NACE 24-25) accounted for around 43 percent of ancillary non-environmental output. They were responsible for around 70 percent of total ancillary output with respect to soil protection. For air their share was 63 percent, for water 52. For waste it was considerably lower, just above a

quarter of the total. The chemical and the rubber and plastic products sectors were also the largest investors in environmental protection, though their share dropped from 43 percent in 1997 to 27 percent in 2000. This fall was due to their diminishing share in investment in water and air protection. The electricity and water sectors (NACE 40-41) were the second most important producers of ancillary non-environmental output. They accounted for 23 percent of the total. They were the main ancillary producers in the category other (more than half of the total). Concerning ancillary output for water protection they accounted for approximately one fifth. For waste they had a share of 14 to 15 percent, for air a share of 11 percent. As concerns investment the electricity and water sectors accounted for 20 percent in 1998, but in the other years their share was only half that big. Their share was highest for air protection (between 15 percent in 1999 and 35 percent in 1998).

[6. The production table for the entire economy](#)

Now that we have covered both public and private producers of environmental protection services, as well as both specialized, secondary and ancillary producers, we are finally ready to present the complete production table. Table 21 shows total production of environmental protection services in Belgium in the period 1997-2000. Except for the transfers, and some calculated items depending on the latter, such as current environmental protection resources and financing by producers, this table is the sum of tables 12, 15, 18 and 20.

Environmental protection output has risen from year to year during the period considered. As a consequence it exceeded its 1997 level by more than a quarter in 2000. This was not the case for investment, which hovered around 38 to 39 billions of Bef during the first three years, before rising to 41 billion in 2000. Intermediate consumption was the most important part of current expenditure, accounting for just below sixty percent of total output. The compensation of employees accounted for just over twenty percent. Waste has clearly been the environmental domain in which output has been highest. Its share rose slightly from 64 to 66 percent between 1997 and 2000. Water has been the second most important domain, with a share of 16-17 percent. The domain "other", consisting for a large part of administrative costs, accounted for 8-9 percent. More than half of environmental protection output was market output (58-59 percent). Most of it was to be situated in the waste domain. More than half of environmental protection investment was devoted to water protection. Waste was the second most important environmental domain. Its share rose from 23 to 30 percent during the period under investigation. The share of investment devoted to air protection decreased from 15 to 9 percent.

Table 21 Table B Total production of environmental protection services in Belgium (mill. of BEF).

1997	All producers	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	3110.12	1248.53	44765.39	12401.19	3029.12	424.71	5938.47	70917.53
1.1.4	Other taxes on production	0.00	0.00	891.36	52.05	0.00	0.00	0.00	943.41
1.1.2	Compensation of employees	1299.84	589.48	15351.39	4801.33	792.20	202.07	3988.43	27024.74
1.1.3	Consumption of fixed capital	0.00	0.00	10122.45	5439.76	1291.65	0.00	0.00	16853.86
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	8366.24	-1771.79	0.00	0.00	0.00	6594.45
1.2	Output (basic price or cost of production)	4409.96	1838.01	79496.84	20922.54	5112.96	626.78	9926.90	122333.99
1.2.1	Non-environmental output	0.00	0.00	2934.55	91.35	0.00	0.00	0.00	3025.89
1.2.2	Environmental protection output	4409.96	1838.01	76562.29	20831.19	5112.96	626.78	9926.90	119308.09
1.2.2.1	non-market	4294.89	1804.90	13940.04	14024.94	5096.94	612.60	9759.38	49533.69
1.2.2.2	market	115.07	33.11	62622.25	6806.26	16.02	14.18	167.52	69774.40
1.3	Current environmental protection resources	219.37	37.91	62633.63	6816.46	16.83	115.54	245.64	70085.38
1.3.1	Market output (including partial payments)	115.07	33.11	62622.25	6806.26	16.02	14.18	167.52	69774.40
1.3.2	Current transfers	104.29	4.80	11.38	10.20	0.81	101.37	78.12	310.97
2	Capital transactions								
2.1	Gross fixed capital formation	718.62	102.76	8789.76	21676.85	5707.71	117.64	1029.28	38142.61
2.2	Other capital uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.3	Investment grants received	0.00	0.00	52.32	175.73	0.00	1460.08	4.09	1692.23
2.4	Other capital transfers received								
3	Financing by producers	4909.22	1902.86	22666.10	35515.85	10803.83	-831.20	10706.45	85673.10
4	Labour 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.

1998	All producers	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	3059.45	916.63	48779.17	12295.93	2952.39	134.47	6762.12	74900.16
1.1.4	Other taxes on production	0.00	0.00	779.43	55.28	0.00	0.00	0.00	834.71
1.1.2	Compensation of employees	1371.78	628.61	16724.90	4858.27	800.05	68.17	4512.67	28964.45
1.1.3	Consumption of fixed capital	0.00	0.00	11025.35	5604.53	1317.83	0.00	0.00	17947.70
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	8891.39	-1319.84	0.00	0.00	0.00	7571.55
1.2	Output (basic price or cost of production)	4431.22	1545.25	86200.24	21494.17	5070.27	202.64	11274.79	130218.58
1.2.1	Non-environmental output	0.00	0.00	3134.87	318.11	0.00	0.00	0.00	3452.98
1.2.2	Environmental protection output	4431.22	1545.25	83065.37	21176.06	5070.27	202.64	11274.79	126765.60
1.2.2.1	non-market	4321.15	1522.22	15397.63	14629.12	5058.69	197.70	11088.07	52214.58
1.2.2.2	market	110.07	23.02	67667.74	6546.94	11.58	4.94	186.72	74551.02
1.3	Current environmental protection resources	194.97	26.72	67684.69	6556.40	13.64	44.16	428.36	74948.94
1.3.1	Market output (including partial payments)	110.07	23.02	67667.74	6546.94	11.58	4.94	186.72	74551.02
1.3.2	Current transfers	84.89	3.70	16.95	9.46	2.06	39.22	241.64	397.92
2	Capital transactions								
2.1	Gross fixed capital formation	690.09	222.36	9627.43	20589.38	7544.33	22.40	777.69	39473.68
2.2	Other capital uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.3	Investment grants received	0.00	0.00	1.09	65.06	0.00	15.32	3.07	84.54
2.4	Other capital transfers received								
3	Financing by producers	4926.35	1740.88	25007.02	35143.98	12600.96	165.56	11621.06	91205.80
4	Labour 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.

1999	All producers	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	2577.12	1396.69	52998.09	12853.74	2976.45	24.06	6142.82	78968.97
1.1.4	Other taxes on production	0.00	0.00	1041.08	61.77	0.00	0.00	0.00	1102.84
1.1.2	Compensation of employees	1419.93	633.48	17722.84	5197.33	814.57	31.94	4401.00	30221.09
1.1.3	Consumption of fixed capital	0.00	0.00	11703.26	5735.11	1348.95	0.00	0.00	18787.33
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	7897.44	-374.95	0.00	0.00	0.00	7522.49
1.2	Output (basic price or cost of production)	3997.04	2030.18	91362.71	23473.00	5139.97	56.01	10543.82	136602.73
1.2.1	Non-environmental output	0.00	0.00	3530.11	227.79	0.00	0.00	0.00	3757.90
1.2.2	Environmental protection output	3997.04	2030.18	87832.60	23245.21	5139.97	56.01	10543.82	132844.83
1.2.2.1	non-market	3899.04	1996.05	16324.35	14844.45	5129.43	54.61	10381.79	52629.72
1.2.2.2	market	98.00	34.13	71508.25	8400.77	10.54	1.39	162.03	80215.11
1.3	Current environmental protection resources	173.78	36.01	71523.82	8408.27	12.35	79.15	364.79	80598.17
1.3.1	Market output (including partial payments)	98.00	34.13	71508.25	8400.77	10.54	1.39	162.03	80215.11
1.3.2	Current transfers	75.78	1.88	15.57	7.50	1.80	77.76	202.76	383.05
2	Capital transactions								
2.1	Gross fixed capital formation	610.43	331.24	12251.45	19629.45	4145.15	0.00	834.17	37801.89
2.2	Other capital uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.3	Investment grants received	8.94	0.00	53.36	61.63	0.00	0.00	0.00	123.93
2.4	Other capital transfers received								
3	Financing by producers	4424.76	2325.41	28506.86	34404.76	9272.78	-23.15	11013.20	89924.62
4	Labour 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.

2000	All producers	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	3570.46	1665.93	60356.45	14403.46	3465.53	25.81	7972.19	91459.84
1.1.4	Other taxes on production	0.00	0.00	1089.52	64.99	0.00	0.00	0.00	1154.51
1.1.2	Compensation of employees	1628.01	615.93	19479.65	5199.20	816.35	36.98	4373.89	32150.01
1.1.3	Consumption of fixed capital	0.00	0.00	13174.60	6265.36	1545.12	0.00	0.00	20985.08
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	8719.77	-1090.39	0.00	0.00	0.00	7629.39
1.2	Output (basic price or cost of production)	5198.48	2281.86	102820.0	24842.63	5827.01	62.79	12346.08	153378.83
1.2.1	Non-environmental output	0.00	0.00	3485.69	210.57	0.00	0.00	0.00	3696.26
1.2.2	Environmental protection output	5198.48	2281.86	99334.30	24632.05	5827.01	62.79	12346.08	149682.57
1.2.2.1	non-market	5076.30	2244.78	20331.32	16402.50	5816.79	61.50	12167.03	62100.22
1.2.2.2	market	122.17	37.07	79002.98	8229.55	10.22	1.29	179.05	87582.35
1.3	Current environmental protection resources	181.67	42.96	79018.26	8254.43	11.84	76.57	318.06	87903.80
1.3.1	Market output (including partial payments)	122.17	37.07	79002.98	8229.55	10.22	1.29	179.05	87582.35
1.3.2	Current transfers	59.50	5.89	15.28	24.87	1.63	75.28	139.01	321.45
2	Capital transactions								
2.1	Gross fixed capital formation	866.69	277.88	12345.00	22832.17	3669.53	0.00	931.39	40922.67
2.2	Other capital uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.3	Investment grants received	27.76	0.00	21.39	208.97	0.00	0.00	0.00	258.11
2.4	Other capital transfers received								
3	Financing by producers	5855.73	2516.78	32639.65	39000.84	9484.70	-13.79	12959.41	102443.32
4	Labour 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.

Table 22 shows the evolution of the shares of the public administration and the corporate sector in total environmental protection output (EPO) and total environmental protection investment (EPI) in Belgium between 1997 and 1999. The corporate sector was clearly the most important producer of environmental protection services, with a share equal to or exceeding two thirds. Concerning environmental protection

investment the corporate sector was responsible for seventy percent of the total in 2000. The share of the public administration was clearly increasing. Of course, one should keep in mind that table 22 only tells us something about the production of environmental protection services, and the amount of gross fixed capital formation for environmental protection purposes. It does not tell us anything about the distribution between the public administration and the corporate sector of the financing of this production and investment. This is dealt with in section D.

Table 22. Shares of the public administration and the corporate sector in total environmental protection output and investment (in percent).

		1997	1998	1999	2000
Public administration	EPO	33	34	31	31
	EPI	17	27	29	30
Corporate sector	EPO	67	66	69	69
	EPI	83	73	71	70

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. On the one hand, domestic supply is extended with imports and part of domestic production is exported, on the other hand there is the possibility that taxes drive a wedge between supply at basic prices and uses at purchaser prices:

- the imports and exports of EP services: The Belgian supply table for 1995 showed that imports of environmental protection services (good 90A01) were equal to almost eight percent of domestically produced environmental protection services. We assumed this ratio to have remained constant, and applied it to domestic environmental market output in the period 1997-2000 in order to calculate total supply. The supply table does not make a distinction between the different environmental domains. We therefore distributed imports over the two largest domains, waste and water, according to their relative share in output. The Belgian use table for 1995 showed that exports of environmental protection services (good 90A01) were equal to around four and a half percent of total use. We applied this ratio to the market output of the sectors supplying these services, namely NACE 90 and the secondary producers. The market output of the public administrations is thus assumed to be entirely sold on the domestic market.
- 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 2002, p.80). No non-deductible VAT or other taxes and subsidies were identified for the characteristic services in Belgium. In principle one might expect households to have to pay non-deductible VAT on the market services purchased. However, the major part of market output comes from the sales of waste services by the municipalities, which is paid for by means of a waste collection tax, which does not include any VAT. The supply in basic prices is thus equal to the uses in purchasers’ prices.

Table B1 also shows the different uses of environmental protection services, to wit final consumption, intermediate consumption, capital formation in the form of land improvement and exports. This is done for market and non-market output separately. Non-market output contains only two items, non-market public output, which is assumed to be final consumption, and ancillary intermediate consumption, which is

equal to non-market intermediate consumption by non-specialised producers. For market output we applied the shares of the different uses of good 90A01 in the Belgian use table of 1995 to total domestic output in the period 1997-2000. We already mentioned that for exports this share was approximately four and a half percent. For intermediate consumption by specialised producers this was around nineteen percent. This concerns only NACE 90. Intermediate consumption by the government, equal to 7.9 percent of the total use of good 90A01, was allocated to the non-characteristic producers in order to avoid this part of the use not to be recorded in table A, the expenditure table. In the latter intermediate consumption of good 90A01 for the production of the same good has to be eliminated. However, the largest part of government output is of a non-environmental nature. Intermediate consumption of good 90A01 by the government is thus for the largest part used for the production of non-environmental output, and should thus not be eliminated. Together with the share of the non-characteristic industries, non-characteristic intermediate consumption was equal to 35.7 percent of the total use of good 90A01. The non-specialized producers, secondary and ancillary, accounted for 24.4 percent. Another sixteen percent of good 90A01 was used as final consumption. Market output by the public administrations was considered to be final consumption. All imports were allocated to intermediate consumption by specialised producers.

Table 23 shows the supply and use of environmental protection services in Belgium during the period 1997-2000. Taxes and land improvement were left out of the table, because the available data suggest they do not exist. It is immediately clear that the dominant position of waste is due to the market output. It is quite natural that waste is the domain in which expenditure has been highest in the past. The production of waste has an immediate impact on people's living conditions. Systems of waste handling and disposal have therefore been installed for a long time already. The effects of air pollution, water pollution, soil contamination or loss of biodiversity only come to the fore after a certain incubation period. The systems to handle these problems are not yet as mature as in the waste domain.

Output was highest for waste. It concerned mainly market output. The non-market output of water protection services was almost equally large as that related to waste. Most of the waste services were used as intermediate consumption. The latter accounted for about sixty percent of the total. This was also the case for water protection services. The share of intermediate consumption was highest concerning air protection. In this environmental domain intermediate consumption accounted for around ninety percent of total uses. Uses in the fields of biodiversity and radiation were solely for final consumption. The latter also had the highest share in total uses for soil protection.

Table 23. Table B1 Supply and uses of environmental protection services (mill. of BEF).

1997	NON-MARKET	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Uses of resident units (purchasers' prices)	4295	1805	13940	14025	5097	613	9759	49534
1.1	Intermediate consumption	0	462	7025	8224	4503	0	5483	25697
1.1.1	of which by specialized producers	0	0	0	0	0	0	0	0
1.1.2	of which by non-specialised producers	0	462	7025	8224	4503	0	5483	25697
1.2	Final consumption	4295	1342	6915	5801	594	613	4276	23837
	Total uses (1) = total supply (3)	4295	1805	13940	14025	5097	613	9759	49534
3	Output (basic prices)	4295	1805	13940	14025	5097	613	9759	49534
	MARKET								
1	Uses of resident units (purchasers' prices)	115	33	65178	7021	16	14	168	72545
1.1	Intermediate consumption	0	0	42555	5699	0	0	0	48254
1.1.1	of which by specialized producers	0	0	13962	1779	0	0	0	15741
1.1.2	of which by non-specialised producers	0	0	11605	1591	0	0	0	13196
1.1.3	of which by non-characteristic producers	0	0	16987	2329	0	0	0	19316
1.2	Final consumption	115	33	22623	1322	16	14	168	24291
2	Exports	0	0	2216	304	0	0	0	2520
	Total uses (1+2) = total supply (3+4)	115	33	67394	7325	16	14	168	75065
3	Output (basic prices)	115	33	62622	6806	16	14	168	69774
4	Imports (customs price)	0	0	4772	519	0	0	0	5290
	TOTAL								
1	Uses of resident units (purchasers' prices)	4410	1838	79118	21046	5113	627	9927	122078
1.1	Intermediate	0	462	49580	13923	4503	0	5483	73951
1.1.1	of which by specialized producers	0	0	13962	1779	0	0	0	15741
1.1.2	of which by non-specialised producers	0	462	18630	9815	4503	0	5483	38893
1.1.3	of which by non-characteristic producers	0	0	16987	2329	0	0	0	19316
1.2	Final consumption	4410	1376	29538	7123	610	627	4444	48127
2	Exports	0	0	2216	304	0	0	0	2520
	Total uses (1+2) = total supply (3+4)	4410	1838	81334	21350	5113	627	9927	124598
3	Output (basic prices)	4410	1838	76562	20831	5113	627	9927	119308
4	Imports (customs price)	0	0	4772	519	0	0	0	5290

1998	NON-MARKET	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Uses of resident units (purchasers' prices)	4321	1522	15398	14629	5059	198	11088	52215
1.1	Intermediate consumption	0	477	6961	8353	4594	0	5517	25902
1.1.1	of which by specialized producers	0	0	0	0	0	0	0	0
1.1.2	of which by non-specialised producers	0	477	6961	8353	4594	0	5517	25902
1.1.3	of which by non-characteristic producers	0	0	0	0	0	0	0	0
1.2	Final consumption	4321	1046	8436	6276	465	198	5571	26312
	Total uses (1) = total supply (3)	4321	1522	15398	14629	5059	198	11088	52215
3	Output (basic prices)	4321	1522	15398	14629	5059	198	11088	52215
	MARKET								
1	Uses of resident units (purchasers' prices)	110	23	70435	6753	12	5	187	77524
1.1	Intermediate consumption	0	0	45863	5488	0	0	0	51351
1.1.1	of which by specialized producers	0	0	15057	1712	0	0	0	16769
1.1.2	of which by non-specialised producers	0	0	12503	1532	0	0	0	14036
1.1.3	of which by non-characteristic producers	0	0	18303	2243	0	0	0	20546
1.2	Final consumption	110	23	24572	1265	12	5	187	26173
2	Exports	0	0	2388	293	0	0	0	2680
	Total uses (1+2) = total supply (3+4)	110	23	72822	7046	12	5	187	80204
3	Output (basic prices)	110	23	67668	6547	12	5	187	74551
4	Imports (customs price)	0	0	5155	499	0	0	0	5653
	TOTAL								
1	Uses of resident units (purchasers' prices)	4431	1545	85832	21382	5070	203	11275	129739
1.1	Intermediate	0	477	52825	13841	4594	0	5517	77253
1.1.1	of which by specialized producers	0	0	15057	1712	0	0	0	16769
1.1.2	of which by non-specialised producers	0	477	19465	9886	4594	0	5517	39938
1.1.3	of which by non-characteristic producers	0	0	18303	2243	0	0	0	20546
1.2	Final consumption	4431	1069	33008	7541	476	203	5758	52486
2	Exports	0	0	2388	293	0	0	0	2680
	Total uses (1+2) = total supply (3+4)	4431	1545	88220	21675	5070	203	11275	132419
3	Output (basic prices)	4431	1545	83065	21176	5070	203	11275	126766
4	Imports (customs price)	0	0	5155	499	0	0	0	5653

1999	NON-MARKET	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Uses of resident units (purchasers' prices)	3899	1996	16324	14844	5129	55	10382	52630
1.1	Intermediate consumption	0	492	7179	8479	4702	0	5537	26389
1.1.1	of which by specialized producers	0	0	0	0	0	0	0	0
1.1.2	of which by non-specialised producers	0	492	7179	8479	4702	0	5537	26389
1.1.3	of which by non-characteristic producers	0	0	0	0	0	0	0	0
1.2	Final consumption	3899	1504	9145	6366	427	55	4845	26241
	Total uses (1) = total supply (3)	3899	1996	16324	14844	5129	55	10382	52630
3	Output (basic prices)	3899	1996	16324	14844	5129	55	10382	52630
	MARKET								
1	Uses of resident units (purchasers' prices)	98	34	74284	8659	11	1	162	83249
1.1	Intermediate consumption	0	0	50729	7114	0	0	0	57843
1.1.1	of which by specialized producers	0	0	16451	2213	0	0	0	18665
1.1.2	of which by non-specialised producers	0	0	13913	1989	0	0	0	15902
1.1.3	of which by non-characteristic producers	0	0	20365	2912	0	0	0	23277
1.2	Final consumption	98	34	23555	1545	11	1	162	25407
2	Exports	0	0	2657	380	0	0	0	3036
	Total uses (1+2) = total supply (3+4)	98	34	76941	9039	11	1	162	86286
3	Output (basic prices)	98	34	71508	8401	11	1	162	80215
4	Imports (customs price)	0	0	5433	638	0	0	0	6071
	TOTAL								
1	Uses of resident units (purchasers' prices)	3997	2030	90609	23504	5140	56	10544	135879
1.1	Intermediate	0	492	57908	15593	4702	0	5537	84232
1.1.1	of which by specialized producers	0	0	16451	2213	0	0	0	18665
1.1.2	of which by non-specialised producers	0	492	21092	10468	4702	0	5537	42291
1.1.3	of which by non-characteristic producers	0	0	20365	2912	0	0	0	23277
1.2	Final consumption	3997	1538	32701	7911	437	56	5007	51647
2	Exports	0	0	2657	380	0	0	0	3036
	Total uses (1+2) = total supply (3+4)	3997	2030	93265	23883	5140	56	10544	138916
3	Output (basic prices)	3997	2030	87833	23245	5140	56	10544	132845
4	Imports (customs price)	0	0	5433	638	0	0	0	6071

2000	NON-MARKET	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Uses of resident units (purchasers' prices)	5076	2245	20331	16403	5817	61	12167	62100
1.1	Intermediate consumption	0	560	8712	9756	5386	0	6434	30847
1.1.1	of which by specialized producers	0	0	0	0	0	0	0	0
1.1.2	of which by non-specialised producers	0	560	8712	9756	5386	0	6434	30847
1.1.3	of which by non-characteristic producers	0	0	0	0	0	0	0	0
1.2	Final consumption	5076	1685	11620	6646	430	61	5733	31253
	Total uses (1) = total supply (3)	5076	2245	20331	16403	5817	61	12167	62100
3	Output (basic prices)	5076	2245	20331	16403	5817	61	12167	62100
	MARKET								
1	Uses of resident units (purchasers' prices)	122	37	82015	8483	10	1	179	90847
1.1	Intermediate consumption	0	0	56950	6962	0	0	0	63912
1.1.1	of which by specialized producers	0	0	18394	2166	0	0	0	20560
1.1.2	of which by non-specialised producers	0	0	15649	1946	0	0	0	17595
1.1.3	of which by non-characteristic producers	0	0	22907	2849	0	0	0	25756
1.2	Final consumption	122	37	25064	1521	10	1	179	26935
2	Exports	0	0	2988	372	0	0	0	3360
	Total uses (1+2) = total supply (3+4)	122	37	85003	8855	10	1	179	94207
3	Output (basic prices)	122	37	79003	8230	10	1	179	87582
4	Imports (customs price)	0	0	6000	625	0	0	0	6625
	TOTAL								
1	Uses of resident units (purchasers' prices)	5198	2282	102346	24885	5827	63	12346	152948
1.1	Intermediate	0	560	65662	16718	5386	0	6434	94759
1.1.1	of which by specialized producers	0	0	18394	2166	0	0	0	20560
1.1.2	of which by non-specialised producers	0	560	24361	11702	5386	0	6434	48443
1.1.3	of which by non-characteristic producers	0	0	22907	2849	0	0	0	25756
1.2	Final consumption	5198	1722	36684	8168	441	63	5912	58188
2	Exports	0	0	2988	372	0	0	0	3360
	Total uses (1+2) = total supply (3+4)	5198	2282	105334	25257	5827	63	12346	156307
3	Output (basic prices)	5198	2282	99334	24632	5827	63	12346	149683
4	Imports (customs price)	0	0	6000	625	0	0	0	6625

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 2002, 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.

Table A distributes the different components of the uses across seven groups of users. Four of these groups are domestic producers, two of them are domestic consumers. The last group consists of foreign users. Four different groups of producers are distinguished. Two of these groups are specialised producers. These are the government administrations and NACE 90. The other two groups are the non-specialized producers (secondary and ancillary producers) on the one hand, and the non-characteristic producers (all industries without any production of environmental services and the government as producer of other than environmental services) on the other. The consumers consist of the households and the government as a collective consumer. The sections below briefly describe the components of national expenditure, their data sources and data estimation methods.

The final consumption

The values for total market and non-market final consumption are derived from table B1. All final market consumption has to be attributed to the households by definition. Final consumption by the government is by definition non-market consumption. Non-market final consumption by the households has to be covered by current transfers from the government. Non-market final consumption by the households was thus set equal to the amount in current transfers received¹. Non-market final consumption by the government was calculated by deducting non-market consumption by the households from the total non-market final consumption.

¹ See section II.D for the calculation of the transfers.

The intermediate consumption

Table B1 provides the data on intermediate consumption. Only the intermediate consumption by the non-specialized and non-characteristic producers is recorded, as to avoid double counting. The intermediate consumption of the specialized producers is taken into account by virtue of its incorporation in the final consumption and/or intermediate consumption of the other institutional sectors.

Gross capital formation

The amount of gross capital formation is derived from the tables B for the government (table 12), NACE 90 (table 15), the secondary producers (table 18) and the ancillary producers (table 20).

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 2002, p.92). Some specific transfers to the rest of the world were identified though. These concern financing of environmental protection projects abroad.

Table 24 gives the results for all domains related to environmental protection. Tables by domain are presented in annex 14. As can be seen, national expenditure for environmental protection has risen from 143 billions of Bef in 1997 to 174 billion in 2000, an increase by 22 percent. The share of intermediate consumption in national expenditure was around forty percent and increasing gradually. This increase took place at the expense of capital formation, of which the share shrunk from 27 to 23 percent. The share of final consumption was fairly constant at about 34 percent. The non-specialized producers provided the largest share of national expenditure. However, over the years it fell from 37 to 33 percent. The government as a producer and consumer increased its share over the same period from 19 to 24 percent. The share of the households declined from 18 to 16 percent, while the non-characteristic producers increased their share from 13.5 to 15 percent of total national environmental protection expenditure. The private specialised producers accounted for 11 to 12 percent, with a dip to only 9 percent in 1998. Financial flows, in the context of environmental protection, to and from the rest of the world were small.

Table 24. Table A : National expenditure by components and by users/beneficiaries (mill. of BEF).

1997				USERS				
	Special.prod		other prod		Consumers		Rest of the	Total
Components of national expenditure	government	NACE90	non-spec.	non-charact.	households	government	world	
1 Uses of EP services	-	-	38893	19316	25824	22303		106337
1.1 Final consumption	-	-	-	-	25824	22303	-	48127
market	-	-	-	-	24291		-	24291
non-market	-	-	-	-	1533	22303	-	23837
1.2 Intermediate consumption	n.r.	n.r.	38893	19316	-	-	-	58210
market	n.r.	n.r.	13196	19316	-	-	-	32513
ancillary	n.r.	n.r.	25697	-	-	-	-	25697
1.3 Capital formation (land improvement)	n.r.	n.r.	n.a.	n.a.	-	-	-	0
2 Gross Capital formation for EP	6665	17691	13786	-	-	-	-	38143
3 Uses of adapted & connected products	-	-						0
3.1 Final	-	-	-	-	n.a.	n.a.	-	0
3.2 Intermediate	n.r.	n.r.	n.a.	n.a.	-	-	-	0
3.3 Capital formation	n.r.	n.r.	n.a.	n.a.	-	-	-	0
4 Specific transfers	0	0	0	0	0	0	406	406
4.1 Subsidies on production	n.r.	n.r.	0	0	0	0	0	0
4.2 Other specific transfers	0	0	0	0	0	0	406	406
5 Total uses of resident units (1+2+3+4)	6665	17691	52680	19316	25824	22303	406	144886
6 Financed by the rest of the world	1665					53		1718
7 National expenditure for EP (5-6)	5000	17691	52680	19316	25824	22250	406	143168

1998				USERS				
	Special.prod		other prod		Consumers		Rest of the	Total
Components of national expenditure	government	NACE90	non-spec.	non-charact.	households	government	world	
1 Uses of EP services	-	-	39938	20546	27699	24787		112969
1.1 Final consumption	-	-	-	-	27699	24787	-	52486
market	-	-	-	-	26173		-	26173
non-market	-	-	-	-	1525	24787	-	26312
1.2 Intermediate consumption	n.r.	n.r.	39938	20546	-	-	-	60484
market	n.r.	n.r.	14036	20546	-	-	-	34581
ancillary	n.r.	n.r.	25902	-	-	-	-	25902
1.3 Capital formation (land improvement)	n.r.	n.r.	n.a.	n.a.	-	-	-	0
2 Gross Capital formation for EP	10803	13967	14704	-	-	-	-	39474
3 Uses of adapted & connected products	-	-						0
3.1 Final	-	-	-	-	n.a.	n.a.	-	0
3.2 Intermediate	n.r.	n.r.	n.a.	n.a.	-	-	-	0
3.3 Capital formation	n.r.	n.r.	n.a.	n.a.	-	-	-	0
4 Specific transfers	0	0	0	0	0	0	542	542
4.1 Subsidies on production	n.r.	n.r.	0	0	0	0	0	0
4.2 Other specific transfers	0	0	0	0	0	0	542	542
5 Total uses of resident units (1+2+3+4)	10803	13967	54642	20546	27699	24787	542	152985
6 Financed by the rest of the world	24					162		187
7 National expenditure for EP (5-6)	10779	13967	54642	20546	27699	24625	542	152798

1999				USERS				
	Special.prod		other prod		Consumers		Rest of the	Total
Components of national expenditure	government	NACE90	non-spec.	non-charact.	households	government	world	
1 Uses of EP services	-	-	42291	23277	27180	24468		117215
1.1 Final consumption	-	-	-	-	27180	24468	-	51647
market	-	-	-	-	25407		-	25407
non-market	-	-	-	-	1773	24468	-	26241
1.2 Intermediate consumption	n.r.	n.r.	42291	23277	-	-	-	65567
market	n.r.	n.r.	15902	23277	-	-	-	39178
ancillary	n.r.	n.r.	26389	-	-	-	-	26389
1.3 Capital formation (land improvement)	n.r.	n.r.	n.a.	n.a.	-	-	-	0
2 Gross Capital formation for EP	10905	16650	10247	-	-	-	-	37802
3 Uses of adapted & connected products	-	-						0
3.1 Final	-	-	-	-	n.a.	n.a.	-	0
3.2 Intermediate	n.r.	n.r.	n.a.	n.a.	-	-	-	0
3.3 Capital formation	n.r.	n.r.	n.a.	n.a.	-	-	-	0
4 Specific transfers	0	0	0	0	0	0	619	619
4.1 Subsidies on production	n.r.	n.r.	0	0	0	0	0	0
4.2 Other specific transfers	0	0	0	0	0	0	619	619
5 Total uses of resident units (1+2+3+4)	10905	16650	52537	23277	27180	24468	619	155636
6 Financed by the rest of the world	68					180		248
7 National expenditure for EP (5-6)	10837	16650	52537	23277	27180	24288	619	155388

2000				USERS				
	Special.prod		other prod		Consumers		Rest of the	Total
Components of national expenditure	government	NACE90	non-spec.	non-charact.	households	government	world	
1 Uses of EP services	-	-	48443	25756	28327	29862		132387
1.1 Final consumption	-	-	-	-	28327	29862	-	58188
market	-	-	-	-	26935		-	26935
non-market	-	-	-	-	1391	29862	-	31253
1.2 Intermediate consumption	n.r.	n.r.	48443	25756	-	-	-	74199
market	n.r.	n.r.	17595	25756	-	-	-	43352
ancillary	n.r.	n.r.	30847	-	-	-	-	30847
1.3 Capital formation (land improvement)	n.r.	n.r.	n.a.	n.a.	-	-	-	0
2 Gross Capital formation for EP	12287	19744	8892	-	-	-	-	40923
3 Uses of adapted & connected products	-	-						0
3.1 Final	-	-	-	-	n.a.	n.a.	-	0
3.2 Intermediate	n.r.	n.r.	n.a.	n.a.	-	-	-	0
3.3 Capital formation	n.r.	n.r.	n.a.	n.a.	-	-	-	0
4 Specific transfers	0	0	0	0	0	0	1303	1303
4.1 Subsidies on production	n.r.	n.r.	0	0	0	0	0	0
4.2 Other specific transfers	0	0	0	0	0	0	1303	1303
5 Total uses of resident units (1+2+3+4)	12287	19744	57334	25756	28327	29862	1303	174613
6 Financed by the rest of the world	202					129		331
7 National expenditure for EP (5-6)	12085	19744	57334	25756	28327	29733	1303	174282

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. This is achieved by combining the data on national expenditure and uses by resident units from table A with data on current and capital transfers between the different actors. Because data on the production and the use of environmental protection services by the NPISH's are not included, we also exclude transfers in which these institutional units are involved. We will first discuss the estimation procedure followed to obtain the transfer tables. Next we turn to the results for table C.

We needed to determine the environmental transfers, both current and capital, given by six different institutional sectors, namely foreign sources, the federal government, the regional governments, the local authorities, the corporations and the households. At the same time we also needed to determine the transfers received by these six different institutional sectors, and to make sure that these corresponded to the transfers given. All the data used originate in the accounts of the different levels of government. No data on environmental transfers were available in household or business surveys.

The starting point was once again formed by the national accounts, in which the total environmental transfers for the federal, the regional and the local authorities can be found, as well as the total given by all three levels of government together to the other sectors. The combination of the latter with the data on transfers given by the separate levels of government allowed us to determine the total amount of the transfers circulating between the different levels of government. However, in order to distribute the totals given and received more precisely we needed to apply a set of assumptions.

For the local authorities the local accounts make it possible to partly determine which share goes to which other institutional sector and from which sector the transfers are received. It is impossible, though, to distinguish between the federal and the regional governments. We assumed these two levels of government to receive half of the transfers given by the local authorities each. The totals of the transfers given found in the local accounts exceed those from the national accounts. We scaled all the figures down in order to stay in line with the national accounts. The local accounts determine the distribution across the institutional sectors and across the environmental domains.

For the environmental transfers given by the federal and the regional governments we assumed the distribution across the institutional sectors to be identical to the distribution of total transfers for all functions, as the national accounts only provide us with the latter. The distribution across the environmental domains is based on the analysis of the federal and regional budgets. For the regional governments this distribution of the transfers was identified directly. For the federal government, the distribution of output was applied to current transfers given, and the distribution of investment was applied to capital transfers given.

The environmental transfers given by the households, the corporations and the foreign sector had to be deduced from the data on the transfers received by the three levels of government.

The transfers received by the local authorities were found in the local accounts. Those received by the regional governments were identified directly in the regional budgets. We assumed the institutional distribution to be identical to the one for total transfers received by the regional government. The environmental transfers received by the federal government were estimated by applying the share of environmental transfers in total transfers given by the local and the regional authorities to total transfers received by the federal government. We assumed the institutional distribution to be identical to the one for total transfers received by the federal government. The distribution across the environmental domains was achieved in the same way as for transfers given.

After the identification and estimation of the value of the transfers, their institutional distribution, as well as their distribution across environmental domains, we needed to make sure that all these financial flows were integrated in the environmental protection expenditure accounts in a consistent way. A first step in this procedure was to estimate the transfers received by the different institutional sectors on the basis of the data for transfers given. Then this was combined with the data from the national accounts on the part of the transfers going to non-government institutions and the part transferred among the different levels of government. The national accounts figure for intragovernment transfers received was distributed across local, regional and federal authorities according to the distribution derived from the transfers given. The national accounts figure for transfers received by non-government institutions was distributed over households, corporations and international cooperation in the same way. Thus we obtained total current and capital transfers received by the different institutional sectors which were consistent with the data on transfers given.

The following step was to redistribute these totals over the environmental domains and the institutions providing the transfers. For the transfers received by the non-government institutions this is quite simple, because they only receive transfers from

the three levels of government. We just had to redistribute the national accounts consistent total according to the shares of the three levels of government obtained in the first step of the transfer estimations. This is not the case for the government sectors, as each of them receives transfers both from the other two levels of government, as well as from the non-government institutions. For the transfers received from the other levels of government the same procedure was followed as explained for the non-government institutions. For the transfers received from the latter, we had to work in a different way, though. For the local authorities we simply took the data from the local accounts. For the federal and the regional government we deducted the transfers received from the other levels of government from the estimated total transfers received. If a positive number resulted from this calculation, the rest was distributed across the three non-government institutions according to their share in the transfers received estimated during the first step estimation. If a negative value was obtained, we assumed no transfers to have taken place from the non-government institutions to that particular level of government. The distribution across the environmental domains was taken from the first step estimation. Tables 25 and 26 present the resulting transfer tables.

Table 25 presents the current transfers by institutional sectors which are necessary to complete table C. The largest part of current transfers were paid by the local authorities. These were directed mainly at the corporations. The federal government was the second most important provider of current transfers. They were focused on the regions and on international cooperation.

Table 25. Current transfers by institutional sector (mill. of BEF).

1997 To	International	Federal	Regions	Local	Corporations	Households	Total
From							
International	-	53.09	0.00	0.00			53.09
Federal	245.04	-	388.92	17.76	85.00	2.89	739.61
Regions	19.79	21.87	-	637.55	0.00	0.00	679.20
Local	0.00	1.95	1.95	-	7357.97	970.32	8332.19
Corporations		124.75	0.00	87.50	-		212.25
Households		242.39	0.00	15.50		-	257.89
Total	264.83	444.05	390.87	758.30	7442.97	973.20	

1998 To	International	Federal	Regions	Local	Corporations	Households	Total
From							
International	-	162.45	0.00	0.00			162.45
Federal	428.71	-	559.20	25.17	140.08	3.22	1156.39
Regions	16.25	11.85	-	363.07	0.00	0.00	391.17
Local	0.00	20.36	20.36	-	8335.84	1123.89	9500.44
Corporations		115.33	0.00	19.31	-		134.64
Households		216.16	0.00	19.31		-	235.47
Total	444.97	526.15	579.55	426.87	8475.92	1127.11	

1999 To	International	Federal	Regions	Local	Corporations	Households	Total
From							
International	-	179.62	0.00	0.00			179.62
Federal	421.67	-	563.00	25.17	127.86	5.40	1143.11
Regions	9.07	8.11	-	316.01	0.00	0.00	333.20
Local	0.00	18.85	18.85	-	7611.88	1306.12	8955.69
Corporations		110.87	0.00	100.61	-		211.48
Households		185.54	0.00	17.90		-	203.44
Total	430.75	502.99	581.85	459.69	7739.74	1311.52	

2000 To	International	Federal	Regions	Local	Corporations	Households	Total
From							
International	-	128.79	0.00	0.00			128.79
Federal	358.46	-	536.07	27.38	101.82	5.85	1029.58
Regions	5.47	6.85	-	307.67	0.00	0.00	320.00
Local	0.00	22.51	22.51	-	7830.60	909.80	8785.42
Corporations		109.17	0.00	100.81	-		209.98
Households		174.57	0.00	18.10		-	192.67
Total	363.93	441.90	558.58	453.95	7932.42	915.65	

Table 26 presents the capital transfers by institutional sectors which are necessary to complete table C. The major part of the capital transfers were given by the regions to the corporations. In 1997 there was a large capital transfer from abroad to the federal government. The latter was the second most important provider of capital transfers in the other three years. Transfers were especially high in 2000.

Table 26. Capital transfers by institutional sector (mill. of BEF).

1997 To	International	Federal	Regions	Local	Corporations	Households	Total
From							
International	-	1623.30	41.55	0.00			1664.85
Federal	77.32	-	10.94	27.35	808.33	14.88	938.82
Regions	63.96	4.62	-	1575.87	7275.11	541.40	9460.96
Local	0.00	3.23	0.00	-	6.25	3.75	13.23
Corporations		5.35	161.83	21.00	-		188.18
Households		27.38	0.00	0.00		-	27.38

Total	141.29	1663.88	214.32	1624.22	8089.68	560.03	
-------	--------	---------	--------	---------	---------	--------	--

1998 To	International	Federal	Regions	Local	Corporations	Households	Total
From							
International	-	3.40	20.88	0.00			24.28
Federal	72.46	-	23.92	34.96	830.64	7.68	969.66
Regions	24.15	4.47	-	1483.77	5066.42	387.47	6966.27
Local	0.00	10.89	0.00	-	3.19	3.00	17.07
Corporations		0.00	269.51	16.74	-		286.26
Households		19.85	32.27	8.14		-	60.26
Total	96.61	38.61	346.58	1543.61	5900.24	398.15	

1999 To	International	Federal	Regions	Local	Corporations	Households	Total
From							
International	-	30.63	37.34	0.00			67.97
Federal	68.03	-	18.07	73.93	625.56	135.85	921.44
Regions	120.40	5.98	-	1440.86	5116.45	322.21	7005.89
Local	0.00	3.16	0.00	-	4.98	3.53	11.66
Corporations		0.00	243.82	50.22	-		294.05
Households		22.74	26.36	6.87		-	55.97
Total	188.42	62.50	325.60	1571.89	5746.98	461.59	

2000	To	International	Federal	Regions	Local	Corporations	Households	Total
From								
International		-	34.47	167.35	0.00			201.82
Federal		817.32	-	39.92	536.73	3142.41	90.33	4626.72
Regions		121.61	3.16	-	993.01	5708.26	381.26	7207.30
Local		0.00	2.17	0.00	-	3.94	3.87	9.98
Corporations			0.00	87.90	50.22	-		138.13
Households			19.00	30.43	6.87		-	56.30
Total		938.93	58.80	325.60	1586.83	8854.61	475.46	

With the help of the above transfer tables we were able to complete Table C, which brings to bear the financing of national expenditure for environmental protection. Table 27 shows this table for the four years under investigation.

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. Transfers among the different institutional actors lead to a deviation from the values in table A. The entry for the federal government in the first column for instance corresponds to the gross fixed capital formation by the federal government minus capital transfers received from the regions, the local authorities, private enterprises, and abroad, plus capital transfers given by the federal government to the regions and the local authorities. For the other levels of government an analogous calculation is made. The rest of the first column is filled with the capital transfers given by the other institutional sectors to the public sector. Capital transfers received from international cooperation are registered in the row marked "Rest of the world". The second column shows how capital formation by NACE 90 is financed. For the other institutional sectors capital transfers to corporations were entered. In the row "Corporations", these transfers were deducted from total capital formation by NACE 90. Since all transfers to the corporations are allocated to NACE 90, financing by this sector can be seen as a lower limit.

The expenditure of the other producers corresponds to capital formation and intermediate consumption by the non-specialized producers and the intermediate consumption of the non-characteristic producers. The total values were taken from table A, since we assume these producers do not receive any transfers. Financing by the other producers can thus be interpreted as an upper limit. Expenditure of non-characteristic producers was split between corporations and the government on the basis of their share in the intermediate consumption of good 90A01. The non-characteristic expenditure of the government was distributed over the three levels of government according to their total intermediate consumption.

The consumption expenditure by the households corresponds to their total final consumption from table A. The rows for the other institutional sectors contain the current transfers to the households, as well as the capital transfers. The latter are included here because the households are assumed only to consume environmental protection services and not to invest. The row for the households contains total final consumption minus these transfers.

The consumption expenditure of the government corresponds to the collective consumption of EP services. Transfers among the different institutional actors again lead to a deviation from the values in table A. The entry for the federal government in the sixth column for instance corresponds to the environmental output by the federal government minus current transfers received from the regions, the local authorities, private enterprises, the households and abroad, plus current transfers given by the federal government to the regions and the local authorities. For the other levels of government an analogous calculation is made. The rest of the sixth column is filled with the current transfers given by the other institutional sectors to the public sector. Current transfers received from international cooperation are registered in the row marked "Rest of the world".

The uses by the rest of the world are equal to the sum of the current and capital transfers for international cooperation by the different domestic institutional sectors.

Table 27 shows that in each of the four years more than half of national expenditure for environmental protection was financed by the corporations. The share of the government rose from 29 to 34 percent. The regional governments were the most important contributor among the three levels of government. They accounted for about one fifth of national expenditure for environmental protection. The share of the federal government behaved rather erratically, oscillating between two and four percent. The share of the local governments rose from seven to nine percent. The share of the households in the financing of total environmental protection expenditure declined slightly, from 17 to 15.5 percent.

Table 27. Table C Financing of national expenditure for environmental protection (mill. of BEF).

1997				USERS					
FINANCING UNITS	Spec.prod.		other producers		Consumers		Rest of	Total	of which
	government	NACE90	non-spec.	non-charact.	households	government	the world		current
1. General government	4785	8090	0	4292	1533	21780	406	40886	26249
Federal government	-1493	808		1268	18	1770	322	2694	3263
Regions	1850	7275		1727	541	16483	84	27960	17190
Local government	4427	6		1297	974	3527	0	10232	5795
3. Corporations	188	9601	52680	15024	0	212	0	77705	54129
Specialized producers		9601							
Other producers			52680	15024					
4. Households	27	0	0	0	24291	258	0	24576	24549
National Expenditure	5000	17691	52680	19316	25824	22250	406	143168	104927
Rest of the world	1665	0	0	0	0	53		1718	53
Uses of resident units	6665	17691	52680	19316	25824	22303	406	144886	104980

1998				USERS					
FINANCING UNITS	Spec.prod.		other producers		Consumers		Rest of	Total	of which
	government	NACE90	non-spec.	non-charact.	households	government	the world		current
1. General government	10432	5900	0	4566	1525	24254	542	47219	29232
Federal government	54	831		1309	11	1988	501	4694	3677
Regions	4302	5066		1927	387	17702	40	29424	18544
Local government	6076	3		1330	1127	4565	0	13101	7011
3. Corporations	286	8067	54642	15980	0	135	0	79109	56053
Specialized producers		8067							
Other producers			54642	15980					
4. Households	60	0	0	0	26173	235	0	26469	26409
National Expenditure	10779	13967	54642	20546	27699	24625	542	152798	111694
Rest of the world	24	0	0	0	0	162		187	162
Uses of resident units	10803	13967	54642	20546	27699	24787	542	152985	111856

1999				USERS					
FINANCING UNITS	Spec.prod.		other producers		Consumers		Rest of	Total	of which
	government	NACE90	non-spec.	non-charact.	households	government	the world		current
1. General government	10487	5747	0	5172	1773	23873	619	47672	29707
Federal government	43	626		1501	141	204	490	3004	2176
Regions	3675	5116		2141	322	18917	129	30301	19942
Local government	6769	5		1530	1310	4752	0	14367	7589
3. Corporations	294	10903	52537	18104	0	211	0	82050	60606
Specialized producers		10903							
Other producers			52537	18104					
4. Households	56	0	0	0	25407	203	0	25666	25610
National Expenditure	10837	16650	52537	23277	27180	24288	619	155388	115924
Rest of the world	68	0	0	0	0	180		248	180
Uses of resident units	10905	16650	52537	23277	27180	24468	619	155636	116103

2000				USERS					
FINANCING UNITS	Spec.prod.		other producers		Consumers		Rest of	Total	of which
	government	NACE90	non-spec.	non-charact.	households	government	the world		current
1. General government	11891	8855	0	5723	1391	29330	1303	58493	35234
Federal government	535	3142		1749	96	287	1176	6985	1914
Regions	3352	5708		2335	381	23682	127	35585	25407
Local government	8004	4		1640	914	5361	0	15923	7912
3. Corporations	138	10890	57334	20033	0	210	0	88605	68686
Specialized producers		10890							
Other producers			57334	20033					
4. Households	56	0	0	0	26935	193	0	27184	27128
National Expenditure	12085	19744	57334	25756	28327	29733	1303	174282	131047
Rest of the world	202	0	0	0	0	129		331	129
Uses of resident units	12287	19744	57334	25756	28327	29862	1303	174613	131176

III Analysis

In this section the data from the environmental expenditure accounts are combined with other data, both economic and environmental. The purpose is to put the EPEA data in perspective by showing the importance with respect to total output and expenditure on the one hand, and by investigating whether an impact on pollution is visible on the other.

A. The relative importance of environmental expenditure

Table 28 presents the evolution during the period under investigation of the relative importance of total national expenditure for environmental protection (NEPE), and of environmental protection expenditure by the households (EPEhh) and the government (EPEg). For the latter consumption (EPEgcons) and investment (EPEginv) were evaluated separately.

Table 28 The importance of environmental protection expenditure (total, households, government)

	1997	1998	1999	2000
NEPE as a share of GDP	1.63	1.68	1.64	1.74
EPEhh as a share of household consumption	0.56	0.57	0.55	0.54
EPEgcons as a share of public consumption	1.20	1.28	1.20	1.40
EPEginv as a share of public investment	3.57	8.05	6.41	6.76

National expenditure for environmental protection was equal to 1.63 % of GDP in 1997. It rose to 1.74 % in 2000. There was no smoothly rising trend to be distinguished, though. The share of environmental protection expenditure in total household consumption fell from 0.56 % to 0.54 %, with a peak of 0.57 % in 1998. In that year the relative importance of environmental expenditure increased for all of the four

indicators. This was certainly the case for the environmental protection expenditure by the government. In 1998 investment for environmental protection was as high as eight percent of total government investment. During the two following years it fell back to below seven percent. Government consumption for environmental protection as a share of total government consumption also showed a peak in 1998. In 2000 it was even more important.

As concerns the industries table 29 shows the relative importance of environmental protection output (EPO) and environmental protection investment (EPI) by ancillary producers.¹ It shows the averages for 1997-2000. We do not present an evolution because for EPO we only had data for 1999 and we estimated the data for the other years assuming a constant ratio to total output.

Table 29 The importance of environmental protection expenditure (the industries)

	EPO as a share of total output	EPI as a share of total investment
10-14	0.15	0.7
15-16	0.16	2.0
17-19	0.11	1.5
20	0.32	2.1
21-22	0.16	1.1
23	0.58	7.6
24-25	0.99	4.5
26	0.04	3.2
27	0.28	6.7
28-36	0.16	1.2
40-41	1.56	2.3

¹See annex 15 for the NACE industry classification.

The share of environmental protection output in total output was highest for the electricity and water sector (NACE 40-41). More than one and a half percent of its output was of an environmental nature. The only other sector for which environmental protection output was near to one percent of total output was the chemical and rubber and plastic products sector (NACE 24-25). The coke and refined petroleum products sector (NACE 23) had the third highest ratio concerning output. As concerns investment, however, this was the sector with the highest average. More than seven percent of total investment by the coke and refined petroleum products sector was devoted to environmental protection. The basic metals sector (NACE 27) showed the second highest share of environmental investment in total investment. The chemical and rubber and plastic products sector invested four and a half percent in environmental protection. The other non-metallic mineral products sector (NACE 26) was, the average being three percent, the only other sector with an above average share of environmental protection investment.

B. The impact of expenditure for water protection on pollution.

Table 30 presents the relative importance of expenditure on water protection by the ancillary producers in 1997 and 1998, as well as an indicator of the evolution of water pollution between 1997 and 1999. We do not include the data on expenditure in 1999 because one can expect the impact of this expenditure only to materialize with a time lag.

Table 30 Expenditure for water protection and the evolution of water pollution (in percent).

NACE	Share of water protection in investment		Share of water protection in output	Average evolution of three
	1997	1998	1997-98	Pollutants (1997-99)
10-14	0.44	0.26	0.08	8.52
15-16	1.31	1.42	0.06	-20.53
17-19	0.75	0.87	0.06	22.39
20	0.12	1.08	0.01	0.72
21-22	0.32	0.51	0.12	-27.04
23	5.41	3.47	0.01	-28.46
24-25	2.87	1.97	0.38	-10.52
26	0.24	0.38	0.00	-19.11
27	1.78	1.62	0.12	-36.21
28-36	0.42	0.20	0.03	-6.85
40-41	0.72	0.25	0.43	33.16
average	1.31	1.09	0.12	-7.63

The indicator for the evolution of water pollution is the average evolution between 1997 and 1999 of biochemical oxygen demand (BOD), chemical oxygen demand (COD) and suspended solids (SS).¹ Table 30 shows that if any relationship can be distinguished between emissions and some part of environmental expenditure, this is with investments. Of the four industries which were able to decrease water pollution by more than a fifth, three have above average figures as concerns the ratio of investment

¹ Source: Vandille, G. and B. Van Zeebroeck (2002).

in water protection to total investment. The basic metals sector, the coke and refined petroleum products sector, as well as the food and beverages and tobacco sector were all able to decrease water pollution significantly due to relatively high investments in water protection. The pulp, paper and publishing and printing sector is the exception to the rule. This sector succeeded in bringing down water pollution to a significant extent, with a relatively low amount of investment. The other non-metallic mineral products sector was also able to establish a significant decrease in its emissions into the water without above average investments in water protection. The chemical and rubber and plastic products sector on the other hand was the sector with the second highest share of investment in water protection, while as concerns pollution abatement it was only ranked sixth. All of the sectors which were unable to decrease water pollution had below average investment ratios. The correlation between the investment in water protection and the decrease in water pollution is clearly far from perfect, but there are nevertheless indications that this kind of investment is indeed effective in bringing down the emissions of polluting substances into the Belgian waters.

Conclusion

The pressures exercised by economic development on the environment and the natural resources are well known and often discussed in scientific as well as 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 report extends previous work on the Belgian EPEA both in terms of the time period and of the institutional sectors covered. 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 both the public administrations and the private sector in the period 1997-2000.

Environmental protection output has risen from year to year during the period considered. As a consequence it exceeded its 1997 level by more than a quarter in 2000. This was not the case for investment, which hovered around 38 to 39 billions of Bef during the first three years, before rising to 41 billion in 2000.

Waste has clearly been the environmental domain in which output has been highest. Its share rose slightly from 64 to 66 percent between 1997 and 2000. Water has been the second most important domain, with a share of 16-17 percent. The domain "other", consisting for a large part of administrative costs, accounted for 8-9 percent. Only a relatively small part of production was devoted to air protection.

More than half of environmental protection investment was devoted to water protection. Waste was the second most important environmental domain. Its share rose from 23 to

30 percent during the period under investigation. The share of investment devoted to air protection decreased from 15 to 9 percent.

National expenditure for environmental protection has risen from 143 billions of Bef in 1997 to 174 billion in 2000, an increase by 22 percent. Over the same period gross domestic product only increased by 14 percent. As a consequence, there was a rise in the ratio of national environmental protection expenditure to gross domestic product from 1.6 to 1.7. The share of intermediate consumption in national expenditure was around forty percent and increasing gradually. This increase took place at the expense of capital formation, of which the share shrunk from 27 to 23 percent. The share of final consumption was fairly constant at about 34 percent. The non-specialized producers provided the largest share of national expenditure. However, over the years it fell from 37 to 33 percent. Analysis of the sectoral evolution of water pollution indicated that the industries investing most intensively in water protection were obtaining the best results in abating their emissions. The government as a producer and consumer increased its share in national expenditure over the same period from 19 to 24 percent. The share of the households declined from 18 to 16 percent, while the non-characteristic producers increased their share from 13.5 to 15 percent of total national environmental protection expenditure. The private specialised producers accounted for 11 to 12 percent, with a dip to only 9 percent in 1998. Financial flows, in the context of environmental protection, to and from the rest of the world were small.

Transfers between the institutional sectors imply that the structure of financing of expenditure differs from the one for expenditure itself. Nevertheless, in each of the four years more than half of national expenditure for environmental protection was financed by the corporations. The share of the government rose from 29 to 34 percent. The regional governments were the most important contributor among the three levels of government. They accounted for about one fifth of national expenditure for environmental protection. The share of the federal government was rather erratic, oscillating between two and four percent. The share of the local governments rose from seven to nine percent. The share of the households in the financing of total environmental protection expenditure declined slightly, from 17 to 15.5 percent.

Though this study revealed some interesting points concerning environmental protection expenditure in Belgium, room clearly exists to refine the estimates. The precision of the estimate could among others be enhanced by the estimation of the environmental capital stock, which would allow us to obtain a more precise measure of the consumption of fixed capital. A more detailed study of the transfers also seems necessary in order to determine with a higher degree of precision how national expenditure for environmental protection is financed.

References

BORMANS, R. (2002), *Milieukostendiagnose: milieu-uitgaven van het Vlaams Gewest in 1999 en 2000*, nota 4p.

BUREAU VAN DIJK (2002), *bel-first: financial reports and statistics on Belgian and Luxembourg companies*, Update 47, February.

DE VILLERS, J. (2000), *Vers une application d'un compte de dépenses de protection de l'environnement en Belgique: présentation méthodologique et étude de faisabilité*, Bureau fédéral du Plan, June, 144 p.

EUROSTAT (1994), *SERIEE 1994 Version*, Statistical document, 195 p.

EUROSTAT (2002), *SERIEE Environmental Protection Expenditure Accounts Compilation Guide*, 170 p.

INSTITUUT VOOR DE NATIONALE REKENINGEN (2000), *Nationale Rekeningen 2000 - Deel 2 - Gedetailleerde rekeningen en tabellen*.

KESTEMONT, B. (1999), *Le compte des dépenses de protection de l'environnement en Belgique - Première évaluation suivant la méthode SERIEE*, July, 85 p.

LANNOY, F. and G. VANDILLE (2002), *Environmental Protection Expenditure Accounts for Belgium - 1997*, February, 47 p.

OCHÉLEN S. (1999), *Milieukostendiagnose: milieu-uitgaven van het Vlaamse Gewest in 1997 en 1998*, nota 8 p.

VANDILLE, G. and B. VAN ZEEBROECK (2002), *The NAMEA Water for Belgium (1997-1999)*, November draft, 77p.

WET HOUDENDE DE ALGEMENE UITGAVENBEGROTING VOOR HET BEGROTINGSJAAR 1999, *Belgisch Staatsblad*, 169e jaargang, N.107, 3 June 1999, Ed.2, p.20177-20678.

WET HOUDENDE DE ALGEMENE UITGAVENBEGROTING VOOR HET BEGROTINGSJAAR 2000,
Belgisch Staatsblad, 170e jaargang, N.55, 16 March 2000, Ed.2, p.7909-8468.

WET HOUDENDE DE ALGEMENE UITGAVENBEGROTING VOOR HET BEGROTINGSJAAR 2001,
Belgisch Staatsblad, 171e jaargang, N.85, 22 March 2001, Ed.2, p.8957-9628.

Annexes

Annex 1	The Classification of Environmental Protection Activities and Expenditure, CEPA 2000
Annex 2	Ancillary production by NACE 10-14
Annex 3	Ancillary production by NACE 15-16
Annex 4	Ancillary production by NACE 17-19
Annex 5	Ancillary production by NACE 20
Annex 6	Ancillary production by NACE 21-22
Annex 7	Ancillary production by NACE 23
Annex 8	Ancillary production by NACE 24-25
Annex 9	Ancillary production by NACE 26
Annex 10	Ancillary production by NACE 27
Annex 11	Ancillary production by NACE 28-36
Annex 12	Ancillary production by NACE 40-41
Annex 13	Ancillary production by other sectors
Annex 14	Table A : National expenditure by components, by users/beneficiaries and by domains
Annex 15	Industry classification based on NACE rev.1

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, labouratories 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, labouratories 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, labouratories 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, labouratories and the like
- 4.6 Other activities

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

- 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, labouratories 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, labouratories and the like
- 6.4 Other activities

7 PROTECTION AGAINST RADIATION (excl. external safety)

- 7.1 Protection of air ambient media
- 7.2 Transport and treatment of high level radioactive waste
- 7.3 Measurement, control, labouratories 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 Ancillary production by NACE 10-14 (in mio Bef)

1997	NACE10-14	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	0.00	0.02	7.40	13.78	0.67	0.00	7.82	29.69
1.1.4	Other taxes on production	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1.2	Compensation of employees	0.00	0.01	2.52	4.69	0.23	0.00	2.66	10.11
1.1.3	Consumption of fixed capital	0.00	0.00	2.12	6.09	0.36	0.00	0.00	8.57
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)	0.00	0.03	12.04	24.57	1.25	0.00	10.48	48.37
1.2.1	Non-environmental output	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2.2	Environmental protection output	0.00	0.03	12.04	24.57	1.25	0.00	10.48	48.37
1.2.2.1	non-market	0.00	0.03	12.04	24.57	1.25	0.00	10.48	48.37
1.2.2.2	market	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3	Current environmental protection resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.1	Market output (including partial payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.2	Current transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Capital transactions								
2.1	Gross fixed capital formation	0.00	0.00	1.01	10.55	1.72	0.00	0.00	13.27
2.2	Other capital uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.3	Investment grants received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4	Other capital transfers received								
3	Financing by producers	0.00	0.03	13.05	35.12	2.97	0.00	10.48	61.65
4	Labour 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.

1998	NACE10-14	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	0.00	0.02	6.90	12.85	0.62	0.00	7.29	27.69
1.1.4	Other taxes on production	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1.2	Compensation of employees	0.00	0.01	2.50	4.66	0.22	0.00	2.64	10.03
1.1.3	Consumption of fixed capital	0.00	0.00	2.01	5.77	0.34	0.00	0.00	8.12
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)	0.00	0.03	11.41	23.28	1.18	0.00	9.93	45.84
1.2.1	Non-environmental output	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2.2	Environmental protection output	0.00	0.03	11.41	23.28	1.18	0.00	9.93	45.84
1.2.2.1	non-market	0.00	0.03	11.41	23.28	1.18	0.00	9.93	45.84
1.2.2.2	market	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3	Current environmental protection resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.1	Market output (including partial payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.2	Current transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Capital transactions								
2.1	Gross fixed capital formation	0.00	0.00	0.00	5.85	0.91	0.00	0.00	6.77
2.2	Other capital uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.3	Investment grants received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4	Other capital transfers received								
3	Financing by producers	0.00	0.03	11.41	29.14	2.10	0.00	9.93	52.61
4	Labour 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.

1999	NACE10-14	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	0.00	0.02	7.34	13.66	0.66	0.00	7.75	29.43
1.1.4	Other taxes on production	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1.2	Compensation of employees	0.00	0.01	2.43	4.52	0.22	0.00	2.56	9.74
1.1.3	Consumption of fixed capital	0.00	0.00	2.09	6.00	0.35	0.00	0.00	8.43
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)	0.00	0.03	11.85	24.18	1.23	0.00	10.31	47.61
1.2.1	Non-environmental output	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2.2	Environmental protection output	0.00	0.03	11.85	24.18	1.23	0.00	10.31	47.61
1.2.2.1	non-market	0.00	0.03	11.85	24.18	1.23	0.00	10.31	47.61
1.2.2.2	market	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3	Current environmental protection resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.1	Market output (including partial payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.2	Current transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Capital transactions								
2.1	Gross fixed capital formation	0.00	0.00	0.00	0.57	24.07	0.00	0.00	24.64
2.2	Other capital uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.3	Investment grants received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4	Other capital transfers received								
3	Financing by producers	0.00	0.03	11.85	24.75	25.30	0.00	10.31	72.25
4	Labour 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.

2000	NACE10-14	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	0.00	0.02	7.68	14.30	0.69	0.00	8.11	30.81
1.1.4	Other taxes on production	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1.2	Compensation of employees	0.00	0.01	2.55	4.74	0.23	0.00	2.69	10.22
1.1.3	Consumption of fixed capital	0.00	0.00	2.18	6.28	0.37	0.00	0.00	8.83
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)	0.00	0.03	12.42	25.33	1.29	0.00	10.80	49.86
1.2.1	Non-environmental output	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2.2	Environmental protection output	0.00	0.03	12.42	25.33	1.29	0.00	10.80	49.86
1.2.2.1	non-market	0.00	0.03	12.42	25.33	1.29	0.00	10.80	49.86
1.2.2.2	market	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3	Current environmental protection resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.1	Market output (including partial payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.2	Current transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Capital transactions								
2.1	Gross fixed capital formation	0.00	0.00	0.00	10.61	12.13	0.00	0.20	22.94
2.2	Other capital uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.3	Investment grants received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4	Other capital transfers received								
3	Financing by producers	0.00	0.03	12.42	35.94	13.42	0.00	11.00	72.80
4	Labour 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.

Annex 3 Ancillary production by NACE 15-16 (in mio Bef)

1997	NACE15-16	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	0.00	0.00	351.50	364.26	116.60	0.00	219.85	1052.21
1.1.4	Other taxes on production	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1.2	Compensation of employees	0.00	0.00	56.70	58.76	18.81	0.00	35.46	169.72
1.1.3	Consumption of fixed capital	0.00	0.00	87.15	139.49	54.47	0.00	0.00	281.11
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)	0.00	0.00	495.34	562.51	189.87	0.00	255.32	1503.04
1.2.1	Non-environmental output	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2.2	Environmental protection output	0.00	0.00	495.34	562.51	189.87	0.00	255.32	1503.04
1.2.2.1	non-market	0.00	0.00	495.34	562.51	189.87	0.00	255.32	1503.04
1.2.2.2	market	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3	Current environmental protection resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.1	Market output (including partial payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.2	Current transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Capital transactions								
2.1	Gross fixed capital formation	0.00	0.00	240.52	575.25	90.21	0.00	26.08	932.06
2.2	Other capital uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.3	Investment grants received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4	Other capital transfers received								
3	Financing by producers	0.00	0.00	735.86	1137.76	280.08	0.00	281.40	2435.10
4	Labour 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.

1998	NACE15-16	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	0.00	0.00	349.13	361.81	115.81	0.00	218.37	1045.13
1.1.4	Other taxes on production	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1.2	Compensation of employees	0.00	0.00	57.93	60.03	19.22	0.00	36.23	173.41
1.1.3	Consumption of fixed capital	0.00	0.00	86.91	139.10	54.32	0.00	0.00	280.33
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)	0.00	0.00	493.97	560.94	189.35	0.00	254.61	1498.86
1.2.1	Non-environmental output	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2.2	Environmental protection output	0.00	0.00	493.97	560.94	189.35	0.00	254.61	1498.86
1.2.2.1	non-market	0.00	0.00	493.97	560.94	189.35	0.00	254.61	1498.86
1.2.2.2	market	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3	Current environmental protection resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.1	Market output (including partial payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.2	Current transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Capital transactions								
2.1	Gross fixed capital formation	0.00	0.00	161.35	707.17	161.99	0.00	39.89	1070.40
2.2	Other capital uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.3	Investment grants received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4	Other capital transfers received								
3	Financing by producers	0.00	0.00	655.32	1268.11	351.33	0.00	294.50	2569.26
4	Labour 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.

1999	NACE15-16	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	0.00	0.00	330.15	342.14	109.52	0.00	206.51	988.32
1.1.4	Other taxes on production	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1.2	Compensation of employees	0.00	0.00	59.95	62.12	19.89	0.00	37.50	179.45
1.1.3	Consumption of fixed capital	0.00	0.00	83.29	133.31	52.05	0.00	0.00	268.65
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)	0.00	0.00	473.39	537.57	181.46	0.00	244.00	1436.42
1.2.1	Non-environmental output	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2.2	Environmental protection output	0.00	0.00	473.39	537.57	181.46	0.00	244.00	1436.42
1.2.2.1	non-market	0.00	0.00	473.39	537.57	181.46	0.00	244.00	1436.42
1.2.2.2	market	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3	Current environmental protection resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.1	Market output (including partial payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.2	Current transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Capital transactions								
2.1	Gross fixed capital formation	0.00	0.00	80.63	731.15	73.95	0.00	29.73	915.46
2.2	Other capital uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.3	Investment grants received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4	Other capital transfers received								
3	Financing by producers	0.00	0.00	554.02	1268.73	255.40	0.00	273.73	2351.88
4	Labour 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.

2000	NACE15-16	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	0.00	0.00	335.28	347.45	111.22	0.00	209.71	1003.65
1.1.4	Other taxes on production	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1.2	Compensation of employees	0.00	0.00	60.93	63.14	20.21	0.00	38.11	182.39
1.1.3	Consumption of fixed capital	0.00	0.00	84.59	135.39	52.87	0.00	0.00	272.85
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)	0.00	0.00	480.79	545.99	184.30	0.00	247.82	1458.89
1.2.1	Non-environmental output	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2.2	Environmental protection output	0.00	0.00	480.79	545.99	184.30	0.00	247.82	1458.89
1.2.2.1	non-market	0.00	0.00	480.79	545.99	184.30	0.00	247.82	1458.89
1.2.2.2	market	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3	Current environmental protection resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.1	Market output (including partial payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.2	Current transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Capital transactions								
2.1	Gross fixed capital formation	0.00	0.00	92.83	511.99	89.29	0.00	60.60	754.70
2.2	Other capital uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.3	Investment grants received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4	Other capital transfers received								
3	Financing by producers	0.00	0.00	573.62	1057.97	273.58	0.00	308.42	2213.59
4	Labour 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.

Annex 4 Ancillary production by NACE 17-19 (in mio Bef)

1997	NACE17-19	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	0.00	0.00	85.06	138.14	17.50	0.00	7.94	248.65
1.1.4	Other taxes on production	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1.2	Compensation of employees	0.00	0.00	19.85	32.24	4.08	0.00	1.85	58.03
1.1.3	Consumption of fixed capital	0.00	0.00	22.40	56.18	8.68	0.00	0.00	87.27
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)	0.00	0.00	127.31	226.57	30.27	0.00	9.79	393.94
1.2.1	Non-environmental output	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2.2	Environmental protection output	0.00	0.00	127.31	226.57	30.27	0.00	9.79	393.94
1.2.2.1	non-market	0.00	0.00	127.31	226.57	30.27	0.00	9.79	393.94
1.2.2.2	market	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3	Current environmental protection resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.1	Market output (including partial payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.2	Current transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Capital transactions								
2.1	Gross fixed capital formation	0.00	0.00	97.80	135.01	20.68	0.00	98.01	351.50
2.2	Other capital uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.3	Investment grants received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4	Other capital transfers received								
3	Financing by producers	0.00	0.00	225.11	361.57	50.95	0.00	107.81	745.44
4	Labour 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.

1998	NACE17-19	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	0.00	0.00	89.60	145.51	18.44	0.00	8.36	261.90
1.1.4	Other taxes on production	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1.2	Compensation of employees	0.00	0.00	20.60	33.45	4.24	0.00	1.92	60.22
1.1.3	Consumption of fixed capital	0.00	0.00	23.53	59.01	9.12	0.00	0.00	91.66
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)	0.00	0.00	133.72	237.98	31.80	0.00	10.29	413.78
1.2.1	Non-environmental output	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2.2	Environmental protection output	0.00	0.00	133.72	237.98	31.80	0.00	10.29	413.78
1.2.2.1	non-market	0.00	0.00	133.72	237.98	31.80	0.00	10.29	413.78
1.2.2.2	market	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3	Current environmental protection resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.1	Market output (including partial payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.2	Current transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Capital transactions								
2.1	Gross fixed capital formation	0.00	0.00	64.55	182.77	36.73	0.00	10.99	295.03
2.2	Other capital uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.3	Investment grants received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4	Other capital transfers received								
3	Financing by producers	0.00	0.00	198.27	420.74	68.53	0.00	21.27	708.81
4	Labour 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.

1999	NACE17-19	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	0.00	0.00	87.65	142.34	18.03	0.00	8.18	256.20
1.1.4	Other taxes on production	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1.2	Compensation of employees	0.00	0.00	20.68	33.59	4.26	0.00	1.93	60.45
1.1.3	Consumption of fixed capital	0.00	0.00	23.13	58.01	8.97	0.00	0.00	90.10
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)	0.00	0.00	131.45	233.93	31.26	0.00	10.11	406.75
1.2.1	Non-environmental output	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2.2	Environmental protection output	0.00	0.00	131.45	233.93	31.26	0.00	10.11	406.75
1.2.2.1	non-market	0.00	0.00	131.45	233.93	31.26	0.00	10.11	406.75
1.2.2.2	market	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3	Current environmental protection resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.1	Market output (including partial payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.2	Current transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Capital transactions								
2.1	Gross fixed capital formation	0.00	0.00	10.38	95.93	39.41	0.00	46.78	192.50
2.2	Other capital uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.3	Investment grants received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4	Other capital transfers received								
3	Financing by producers	0.00	0.00	141.84	329.86	70.66	0.00	56.89	599.25
4	Labour 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.

2000	NACE17-19	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	0.00	0.00	97.17	157.81	19.99	0.00	9.07	284.05
1.1.4	Other taxes on production	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1.2	Compensation of employees	0.00	0.00	20.20	32.81	4.16	0.00	1.89	59.06
1.1.3	Consumption of fixed capital	0.00	0.00	25.06	62.86	9.71	0.00	0.00	97.63
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)	0.00	0.00	142.43	253.48	33.87	0.00	10.96	440.73
1.2.1	Non-environmental output	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2.2	Environmental protection output	0.00	0.00	142.43	253.48	33.87	0.00	10.96	440.73
1.2.2.1	non-market	0.00	0.00	142.43	253.48	33.87	0.00	10.96	440.73
1.2.2.2	market	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3	Current environmental protection resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.1	Market output (including partial payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.2	Current transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Capital transactions								
2.1	Gross fixed capital formation	0.00	0.00	57.99	178.35	107.18	0.00	2.77	346.29
2.2	Other capital uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.3	Investment grants received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4	Other capital transfers received								
3	Financing by producers	0.00	0.00	200.42	431.82	141.04	0.00	13.73	787.02
4	Labour 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.

Annex 5 Ancillary production by NACE 20 (in mio Bef)

1997	NACE20	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	0.00	0.00	96.72	2.78	41.34	0.00	33.99	174.84
1.1.4	Other taxes on production	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1.2	Compensation of employees	0.00	0.00	26.10	0.75	11.16	0.00	9.17	47.18
1.1.3	Consumption of fixed capital	0.00	0.00	26.22	1.16	21.12	0.00	0.00	48.50
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)	0.00	0.00	149.04	4.70	73.62	0.00	43.17	270.52
1.2.1	Non-environmental output	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2.2	Environmental protection output	0.00	0.00	149.04	4.70	73.62	0.00	43.17	270.52
1.2.2.1	non-market	0.00	0.00	149.04	4.70	73.62	0.00	43.17	270.52
1.2.2.2	market	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3	Current environmental protection resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.1	Market output (including partial payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.2	Current transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Capital transactions								
2.1	Gross fixed capital formation	0.00	0.00	9.86	7.34	36.25	0.00	2.88	56.33
2.2	Other capital uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.3	Investment grants received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4	Other capital transfers received								
3	Financing by producers	0.00	0.00	158.89	12.04	109.87	0.00	46.04	326.85
4	Labour 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.

1998	NACE20	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	0.00	0.00	102.00	2.93	43.60	0.00	35.85	184.39
1.1.4	Other taxes on production	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1.2	Compensation of employees	0.00	0.00	27.04	0.78	11.56	0.00	9.50	48.87
1.1.3	Consumption of fixed capital	0.00	0.00	27.55	1.22	22.19	0.00	0.00	50.96
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)	0.00	0.00	156.58	4.94	77.35	0.00	45.35	284.22
1.2.1	Non-environmental output	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2.2	Environmental protection output	0.00	0.00	156.58	4.94	77.35	0.00	45.35	284.22
1.2.2.1	non-market	0.00	0.00	156.58	4.94	77.35	0.00	45.35	284.22
1.2.2.2	market	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3	Current environmental protection resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.1	Market output (including partial payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.2	Current transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Capital transactions								
2.1	Gross fixed capital formation	0.00	0.00	201.74	74.46	73.24	0.00	33.02	382.46
2.2	Other capital uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.3	Investment grants received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4	Other capital transfers received								
3	Financing by producers	0.00	0.00	358.32	79.40	150.59	0.00	78.38	666.68
4	Labour 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.

1999	NACE20	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	0.00	0.00	109.43	3.15	46.78	0.00	38.46	197.82
1.1.4	Other taxes on production	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1.2	Compensation of employees	0.00	0.00	28.96	0.83	12.38	0.00	10.18	52.36
1.1.3	Consumption of fixed capital	0.00	0.00	29.55	1.31	23.80	0.00	0.00	54.66
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)	0.00	0.00	167.94	5.29	82.96	0.00	48.64	304.83
1.2.1	Non-environmental output	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2.2	Environmental protection output	0.00	0.00	167.94	5.29	82.96	0.00	48.64	304.83
1.2.2.1	non-market	0.00	0.00	167.94	5.29	82.96	0.00	48.64	304.83
1.2.2.2	market	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3	Current environmental protection resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.1	Market output (including partial payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.2	Current transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Capital transactions								
2.1	Gross fixed capital formation	0.00	0.00	3.89	3.77	40.67	0.00	8.31	56.65
2.2	Other capital uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.3	Investment grants received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4	Other capital transfers received								
3	Financing by producers	0.00	0.00	171.83	9.07	123.63	0.00	56.96	361.48
4	Labour 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.

2000	NACE20	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	0.00	0.00	113.30	3.26	48.43	0.00	39.82	204.82
1.1.4	Other taxes on production	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1.2	Compensation of employees	0.00	0.00	30.18	0.87	12.90	0.00	10.61	54.56
1.1.3	Consumption of fixed capital	0.00	0.00	30.63	1.36	24.67	0.00	0.00	56.67
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)	0.00	0.00	174.12	5.49	86.01	0.00	50.43	316.04
1.2.1	Non-environmental output	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2.2	Environmental protection output	0.00	0.00	174.12	5.49	86.01	0.00	50.43	316.04
1.2.2.1	non-market	0.00	0.00	174.12	5.49	86.01	0.00	50.43	316.04
1.2.2.2	market	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3	Current environmental protection resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.1	Market output (including partial payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.2	Current transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Capital transactions								
2.1	Gross fixed capital formation	0.00	0.00	14.13	30.53	46.73	0.00	9.70	101.09
2.2	Other capital uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.3	Investment grants received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4	Other capital transfers received								
3	Financing by producers	0.00	0.00	188.24	36.02	132.74	0.00	60.13	417.13
4	Labour 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.

Annex 6 Ancillary production by NACE 21-22 (in mio Bef)

1997	NACE21-22	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	0.00	0.00	0.00	222.60	61.29	0.00	15.40	299.28
1.1.4	Other taxes on production	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1.2	Compensation of employees	0.00	0.00	0.00	79.21	21.81	0.00	5.48	106.50
1.1.3	Consumption of fixed capital	0.00	0.00	0.00	99.52	33.42	0.00	0.00	132.95
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)	0.00	0.00	0.00	401.33	116.52	0.00	20.88	538.72
1.2.1	Non-environmental output	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2.2	Environmental protection output	0.00	0.00	0.00	401.33	116.52	0.00	20.88	538.72
1.2.2.1	non-market	0.00	0.00	0.00	401.33	116.52	0.00	20.88	538.72
1.2.2.2	market	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3	Current environmental protection resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.1	Market output (including partial payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.2	Current transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Capital transactions								
2.1	Gross fixed capital formation	0.00	0.00	61.04	93.18	25.09	0.00	1.94	181.24
2.2	Other capital uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.3	Investment grants received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4	Other capital transfers received								
3	Financing by producers	0.00	0.00	61.04	494.50	141.60	0.00	22.82	719.96
4	Labour 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.

1998	NACE21-22	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	0.00	0.00	0.00	237.53	65.40	0.00	16.43	319.35
1.1.4	Other taxes on production	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1.2	Compensation of employees	0.00	0.00	0.00	81.97	22.57	0.00	5.67	110.21
1.1.3	Consumption of fixed capital	0.00	0.00	0.00	105.35	35.38	0.00	0.00	140.74
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)	0.00	0.00	0.00	424.85	123.35	0.00	22.10	570.30
1.2.1	Non-environmental output	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2.2	Environmental protection output	0.00	0.00	0.00	424.85	123.35	0.00	22.10	570.30
1.2.2.1	non-market	0.00	0.00	0.00	424.85	123.35	0.00	22.10	570.30
1.2.2.2	market	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3	Current environmental protection resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.1	Market output (including partial payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.2	Current transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Capital transactions								
2.1	Gross fixed capital formation	0.00	0.00	120.22	126.59	8.14	0.00	2.48	257.43
2.2	Other capital uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.3	Investment grants received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4	Other capital transfers received								
3	Financing by producers	0.00	0.00	120.22	551.44	131.49	0.00	24.58	827.72
4	Labour 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.

1999	NACE21-22	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	0.00	0.00	0.00	261.98	72.13	0.00	18.12	352.23
1.1.4	Other taxes on production	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1.2	Compensation of employees	0.00	0.00	0.00	85.03	23.41	0.00	5.88	114.32
1.1.3	Consumption of fixed capital	0.00	0.00	0.00	114.43	38.43	0.00	0.00	152.86
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)	0.00	0.00	0.00	461.44	133.97	0.00	24.00	619.41
1.2.1	Non-environmental output	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2.2	Environmental protection output	0.00	0.00	0.00	461.44	133.97	0.00	24.00	619.41
1.2.2.1	non-market	0.00	0.00	0.00	461.44	133.97	0.00	24.00	619.41
1.2.2.2	market	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3	Current environmental protection resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.1	Market output (including partial payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.2	Current transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Capital transactions								
2.1	Gross fixed capital formation	0.00	0.00	129.47	29.11	113.50	0.00	43.06	315.15
2.2	Other capital uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.3	Investment grants received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4	Other capital transfers received								
3	Financing by producers	0.00	0.00	129.47	490.55	247.47	0.00	67.07	934.56
4	Labour 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.

2000	NACE21-22	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	0.00	0.00	0.00	294.19	81.00	0.00	20.35	395.54
1.1.4	Other taxes on production	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1.2	Compensation of employees	0.00	0.00	0.00	86.32	23.77	0.00	5.97	116.06
1.1.3	Consumption of fixed capital	0.00	0.00	0.00	125.47	42.14	0.00	0.00	167.62
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)	0.00	0.00	0.00	505.99	146.91	0.00	26.32	679.21
1.2.1	Non-environmental output	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2.2	Environmental protection output	0.00	0.00	0.00	505.99	146.91	0.00	26.32	679.21
1.2.2.1	non-market	0.00	0.00	0.00	505.99	146.91	0.00	26.32	679.21
1.2.2.2	market	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3	Current environmental protection resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.1	Market output (including partial payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.2	Current transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Capital transactions								
2.1	Gross fixed capital formation	0.00	0.00	50.06	146.18	443.55	0.00	22.44	662.24
2.2	Other capital uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.3	Investment grants received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4	Other capital transfers received								
3	Financing by producers	0.00	0.00	50.06	652.17	590.46	0.00	48.76	1341.45
4	Labour 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.

Annex 7 Ancillary production by NACE 23 (in mio B€f)

1997	NACE23	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	0.00	0.00	905.76	17.35	6.56	0.00	0.00	929.67
1.1.4	Other taxes on production	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1.2	Compensation of employees	0.00	0.00	75.03	1.44	0.54	0.00	0.00	77.01
1.1.3	Consumption of fixed capital	0.00	0.00	209.40	6.20	2.86	0.00	0.00	218.45
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)	0.00	0.00	1190.18	24.98	9.97	0.00	0.00	1225.13
1.2.1	Non-environmental output	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2.2	Environmental protection output	0.00	0.00	1190.18	24.98	9.97	0.00	0.00	1225.13
1.2.2.1	non-market	0.00	0.00	1190.18	24.98	9.97	0.00	0.00	1225.13
1.2.2.2	market	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3	Current environmental protection resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.1	Market output (including partial payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.2	Current transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Capital transactions								
2.1	Gross fixed capital formation	0.00	0.00	8.84	254.94	161.32	0.00	0.00	425.10
2.2	Other capital uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.3	Investment grants received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4	Other capital transfers received								
3	Financing by producers	0.00	0.00	1199.02	279.92	171.29	0.00	0.00	1650.23
4	Labour 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.

1998	NACE23	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	0.00	0.00	714.30	13.68	5.18	0.00	0.00	733.16
1.1.4	Other taxes on production	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1.2	Compensation of employees	0.00	0.00	76.67	1.47	0.56	0.00	0.00	78.69
1.1.3	Consumption of fixed capital	0.00	0.00	168.87	5.00	2.31	0.00	0.00	176.17
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)	0.00	0.00	959.85	20.15	8.04	0.00	0.00	988.03
1.2.1	Non-environmental output	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2.2	Environmental protection output	0.00	0.00	959.85	20.15	8.04	0.00	0.00	988.03
1.2.2.1	non-market	0.00	0.00	959.85	20.15	8.04	0.00	0.00	988.03
1.2.2.2	market	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3	Current environmental protection resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.1	Market output (including partial payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.2	Current transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Capital transactions								
2.1	Gross fixed capital formation	0.00	0.00	5.82	210.71	553.02	0.00	0.00	769.55
2.2	Other capital uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.3	Investment grants received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4	Other capital transfers received								
3	Financing by producers	0.00	0.00	965.67	230.86	561.06	0.00	0.00	1757.58
4	Labour 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.

1999	NACE23	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	0.00	0.00	839.46	16.08	6.08	0.00	0.00	861.62
1.1.4	Other taxes on production	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1.2	Compensation of employees	0.00	0.00	72.60	1.39	0.53	0.00	0.00	74.52
1.1.3	Consumption of fixed capital	0.00	0.00	194.72	5.76	2.66	0.00	0.00	203.14
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)	0.00	0.00	1106.78	23.23	9.27	0.00	0.00	1139.28
1.2.1	Non-environmental output	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2.2	Environmental protection output	0.00	0.00	1106.78	23.23	9.27	0.00	0.00	1139.28
1.2.2.1	non-market	0.00	0.00	1106.78	23.23	9.27	0.00	0.00	1139.28
1.2.2.2	market	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3	Current environmental protection resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.1	Market output (including partial payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.2	Current transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Capital transactions								
2.1	Gross fixed capital formation	0.00	0.00	45.13	369.76	178.23	0.00	4.92	598.04
2.2	Other capital uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.3	Investment grants received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4	Other capital transfers received								
3	Financing by producers	0.00	0.00	1151.91	392.99	187.50	0.00	4.92	1737.32
4	Labour 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.

2000	NACE23	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	0.00	0.00	1425.83	27.31	10.33	0.00	0.00	1463.48
1.1.4	Other taxes on production	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1.2	Compensation of employees	0.00	0.00	67.80	1.30	0.49	0.00	0.00	69.59
1.1.3	Consumption of fixed capital	0.00	0.00	318.89	9.43	4.35	0.00	0.00	332.68
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)	0.00	0.00	1812.52	38.05	15.18	0.00	0.00	1865.75
1.2.1	Non-environmental output	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2.2	Environmental protection output	0.00	0.00	1812.52	38.05	15.18	0.00	0.00	1865.75
1.2.2.1	non-market	0.00	0.00	1812.52	38.05	15.18	0.00	0.00	1865.75
1.2.2.2	market	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3	Current environmental protection resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.1	Market output (including partial payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.2	Current transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Capital transactions								
2.1	Gross fixed capital formation	0.00	0.00	37.94	39.83	28.98	0.00	1.58	108.33
2.2	Other capital uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.3	Investment grants received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4	Other capital transfers received								
3	Financing by producers	0.00	0.00	1850.47	77.88	44.16	0.00	1.58	1974.08
4	Labour 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.

Annex 8 Ancillary production by NACE 24-25 (in mio B€f)

1997	NACE24-25	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	0.00	256.51	1243.43	2507.01	1592.00	0.00	1444.82	7043.77
1.1.4	Other taxes on production	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1.2	Compensation of employees	0.00	67.78	328.55	662.42	420.65	0.00	381.76	1861.17
1.1.3	Consumption of fixed capital	0.00	0.00	335.62	1045.12	809.59	0.00	0.00	2190.33
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)	0.00	324.29	1907.60	4214.55	2822.24	0.00	1826.58	11095.26
1.2.1	Non-environmental output	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2.2	Environmental protection output	0.00	324.29	1907.60	4214.55	2822.24	0.00	1826.58	11095.26
1.2.2.1	non-market	0.00	324.29	1907.60	4214.55	2822.24	0.00	1826.58	11095.26
1.2.2.2	market	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3	Current environmental protection resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.1	Market output (including partial payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.2	Current transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Capital transactions								
2.1	Gross fixed capital formation	0.00	0.00	636.88	3,117.40	1935.58	0.00	220.01	5909.86
2.2	Other capital uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.3	Investment grants received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4	Other capital transfers received								
3	Financing by producers	0.00	324.29	2544.47	7331.95	4757.82	0.00	2046.59	17005.12
4	Labour 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.

1998	NACE24-25	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	0.00	260.37	1262.14	2544.74	1615.96	0.00	1466.56	7149.77
1.1.4	Other taxes on production	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1.2	Compensation of employees	0.00	67.98	329.54	664.41	421.92	0.00	382.91	1866.76
1.1.3	Consumption of fixed capital	0.00	0.00	339.82	1058.22	819.74	0.00	0.00	2217.78
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)	0.00	328.36	1931.50	4267.37	2857.61	0.00	1849.47	11234.31
1.2.1	Non-environmental output	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2.2	Environmental protection output	0.00	328.36	1931.50	4267.37	2857.61	0.00	1849.47	11234.31
1.2.2.1	non-market	0.00	328.36	1931.50	4267.37	2857.61	0.00	1849.47	11234.31
1.2.2.2	market	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3	Current environmental protection resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.1	Market output (including partial payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.2	Current transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Capital transactions								
2.1	Gross fixed capital formation	0.00	0.00	1002.95	1,910.30	1891.97	0.00	167.40	4972.61
2.2	Other capital uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.3	Investment grants received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4	Other capital transfers received								
3	Financing by producers	0.00	328.36	2934.45	6177.66	4749.58	0.00	2016.88	16206.93
4	Labour 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.

1999	NACE24-25	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	0.00	269.05	1304.18	2629.49	1669.78	0.00	1515.41	7387.90
1.1.4	Other taxes on production	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1.2	Compensation of employees	0.00	70.86	343.51	692.59	439.81	0.00	399.15	1945.92
1.1.3	Consumption of fixed capital	0.00	0.00	351.78	1095.46	848.58	0.00	0.00	2295.82
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)	0.00	339.91	1999.47	4417.54	2958.17	0.00	1914.56	11629.65
1.2.1	Non-environmental output	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2.2	Environmental protection output	0.00	339.91	1999.47	4417.54	2958.17	0.00	1914.56	11629.65
1.2.2.1	non-market	0.00	339.91	1999.47	4417.54	2958.17	0.00	1914.56	11629.65
1.2.2.2	market	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3	Current environmental protection resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.1	Market output (including partial payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.2	Current transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Capital transactions								
2.1	Gross fixed capital formation	0.00	0.00	704.65	1,731.86	808.40	0.00	77.17	3322.07
2.2	Other capital uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.3	Investment grants received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4	Other capital transfers received								
3	Financing by producers	0.00	339.91	2704.12	6149.39	3766.57	0.00	1991.72	14951.72
4	Labour 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.

2000	NACE24-25	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	0.00	318.85	1545.61	3116.26	1978.89	0.00	1795.94	8755.54
1.1.4	Other taxes on production	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1.2	Compensation of employees	0.00	71.95	348.79	703.24	446.57	0.00	405.29	1975.85
1.1.3	Consumption of fixed capital	0.00	0.00	404.45	1259.48	975.64	0.00	0.00	2639.58
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)	0.00	390.81	2298.85	5078.98	3401.10	0.00	2201.22	13370.96
1.2.1	Non-environmental output	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2.2	Environmental protection output	0.00	390.81	2298.85	5078.98	3401.10	0.00	2201.22	13370.96
1.2.2.1	non-market	0.00	390.81	2298.85	5078.98	3401.10	0.00	2201.22	13370.96
1.2.2.2	market	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3	Current environmental protection resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.1	Market output (including partial payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.2	Current transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Capital transactions								
2.1	Gross fixed capital formation	0.00	0.00	593.20	1,039.18	677.16	0.00	93.94	2403.47
2.2	Other capital uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.3	Investment grants received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4	Other capital transfers received								
3	Financing by producers	0.00	390.81	2892.06	6118.15	4078.26	0.00	2295.16	15774.44
4	Labour 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.

Annex 9 Ancillary production by NACE 26 (in mio B€)

1997	NACE26	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	0.00	0.00	29.48	0.00	0.00	0.00	40.66	70.14
1.1.4	Other taxes on production	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1.2	Compensation of employees	0.00	0.00	10.46	0.00	0.00	0.00	14.42	24.88
1.1.3	Consumption of fixed capital	0.00	0.00	8.53	0.00	0.00	0.00	0.00	8.53
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)	0.00	0.00	48.47	0.00	0.00	0.00	55.08	103.54
1.2.1	Non-environmental output	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2.2	Environmental protection output	0.00	0.00	48.47	0.00	0.00	0.00	55.08	103.54
1.2.2.1	non-market	0.00	0.00	48.47	0.00	0.00	0.00	55.08	103.54
1.2.2.2	market	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3	Current environmental protection resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.1	Market output (including partial payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.2	Current transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Capital transactions								
2.1	Gross fixed capital formation	0.00	0.00	88.59	44.61	484.64	0.00	11.37	629.21
2.2	Other capital uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.3	Investment grants received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4	Other capital transfers received								
3	Financing by producers	0.00	0.00	137.06	44.61	484.64	0.00	66.45	732.75
4	Labour 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.

1998	NACE26	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	0.00	0.00	29.96	0.00	0.00	0.00	41.31	71.26
1.1.4	Other taxes on production	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1.2	Compensation of employees	0.00	0.00	10.53	0.00	0.00	0.00	14.51	25.04
1.1.3	Consumption of fixed capital	0.00	0.00	8.64	0.00	0.00	0.00	0.00	8.64
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)	0.00	0.00	49.12	0.00	0.00	0.00	55.82	104.94
1.2.1	Non-environmental output	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2.2	Environmental protection output	0.00	0.00	49.12	0.00	0.00	0.00	55.82	104.94
1.2.2.1	non-market	0.00	0.00	49.12	0.00	0.00	0.00	55.82	104.94
1.2.2.2	market	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3	Current environmental protection resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.1	Market output (including partial payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.2	Current transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Capital transactions								
2.1	Gross fixed capital formation	0.00	0.00	63.76	67.97	411.41	0.00	4.04	547.17
2.2	Other capital uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.3	Investment grants received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4	Other capital transfers received								
3	Financing by producers	0.00	0.00	112.88	67.97	411.41	0.00	59.87	652.12
4	Labour 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.

1999	NACE26	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	0.00	0.00	31.40	0.00	0.00	0.00	43.29	74.69
1.1.4	Other taxes on production	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1.2	Compensation of employees	0.00	0.00	10.85	0.00	0.00	0.00	14.97	25.82
1.1.3	Consumption of fixed capital	0.00	0.00	9.02	0.00	0.00	0.00	0.00	9.02
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)	0.00	0.00	51.27	0.00	0.00	0.00	58.26	109.53
1.2.1	Non-environmental output	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2.2	Environmental protection output	0.00	0.00	51.27	0.00	0.00	0.00	58.26	109.53
1.2.2.1	non-market	0.00	0.00	51.27	0.00	0.00	0.00	58.26	109.53
1.2.2.2	market	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3	Current environmental protection resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.1	Market output (including partial payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.2	Current transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Capital transactions								
2.1	Gross fixed capital formation	0.00	0.00	22.87	101.91	316.91	0.00	31.80	473.50
2.2	Other capital uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.3	Investment grants received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4	Other capital transfers received								
3	Financing by producers	0.00	0.00	74.15	101.91	316.91	0.00	90.06	583.03
4	Labour 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.

2000	NACE26	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	0.00	0.00	33.42	0.00	0.00	0.00	46.08	79.50
1.1.4	Other taxes on production	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1.2	Compensation of employees	0.00	0.00	11.19	0.00	0.00	0.00	15.43	26.61
1.1.3	Consumption of fixed capital	0.00	0.00	9.52	0.00	0.00	0.00	0.00	9.52
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)	0.00	0.00	54.13	0.00	0.00	0.00	61.51	115.64
1.2.1	Non-environmental output	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2.2	Environmental protection output	0.00	0.00	54.13	0.00	0.00	0.00	61.51	115.64
1.2.2.1	non-market	0.00	0.00	54.13	0.00	0.00	0.00	61.51	115.64
1.2.2.2	market	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3	Current environmental protection resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.1	Market output (including partial payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.2	Current transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Capital transactions								
2.1	Gross fixed capital formation	0.00	0.00	50.06	41.39	409.10	0.00	6.24	506.79
2.2	Other capital uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.3	Investment grants received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4	Other capital transfers received								
3	Financing by producers	0.00	0.00	104.19	41.39	409.10	0.00	67.75	622.42
4	Labour 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.

Annex 10 Ancillary production by NACE 27 (in mio Bef)

1997	NACE27	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	0.00	4.31	310.54	360.30	130.87	0.00	101.32	907.34
1.1.4	Other taxes on production	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1.2	Compensation of employees	0.00	0.94	67.53	78.35	28.46	0.00	22.03	197.31
1.1.3	Consumption of fixed capital	0.00	0.00	80.72	144.65	64.09	0.00	0.00	289.45
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)	0.00	5.25	458.79	583.30	223.41	0.00	123.35	1394.10
1.2.1	Non-environmental output	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2.2	Environmental protection output	0.00	5.25	458.79	583.30	223.41	0.00	123.35	1394.10
1.2.2.1	non-market	0.00	5.25	458.79	583.30	223.41	0.00	123.35	1394.10
1.2.2.2	market	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3	Current environmental protection resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.1	Market output (including partial payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.2	Current transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Capital transactions								
2.1	Gross fixed capital formation	0.00	0.00	77.17	335.76	990.74	0.00	19.98	1423.64
2.2	Other capital uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.3	Investment grants received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4	Other capital transfers received								
3	Financing by producers	0.00	5.25	535.96	919.05	1214.15	0.00	143.33	2817.74
4	Labour 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.

1998	NACE27	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	0.00	4.51	325.26	377.38	137.07	0.00	106.12	950.34
1.1.4	Other taxes on production	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1.2	Compensation of employees	0.00	0.93	67.03	77.78	28.25	0.00	21.87	195.86
1.1.3	Consumption of fixed capital	0.00	0.00	83.75	150.09	66.50	0.00	0.00	300.34
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)	0.00	5.44	476.05	605.24	231.82	0.00	127.99	1446.54
1.2.1	Non-environmental output	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2.2	Environmental protection output	0.00	5.44	476.05	605.24	231.82	0.00	127.99	1446.54
1.2.2.1	non-market	0.00	5.44	476.05	605.24	231.82	0.00	127.99	1446.54
1.2.2.2	market	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3	Current environmental protection resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.1	Market output (including partial payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.2	Current transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Capital transactions								
2.1	Gross fixed capital formation	0.00	0.00	78.51	302.32	539.85	0.00	32.40	953.09
2.2	Other capital uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.3	Investment grants received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4	Other capital transfers received								
3	Financing by producers	0.00	5.44	554.56	907.56	771.67	0.00	160.40	2399.63
4	Labour 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.

1999	NACE27	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	0.00	4.28	308.63	358.08	130.06	0.00	100.70	901.75
1.1.4	Other taxes on production	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1.2	Compensation of employees	0.00	0.92	66.13	76.73	27.87	0.00	21.58	193.22
1.1.3	Consumption of fixed capital	0.00	0.00	80.01	143.38	63.53	0.00	0.00	286.92
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)	0.00	5.20	454.77	578.19	221.46	0.00	122.27	1381.89
1.2.1	Non-environmental output	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2.2	Environmental protection output	0.00	5.20	454.77	578.19	221.46	0.00	122.27	1381.89
1.2.2.1	non-market	0.00	5.20	454.77	578.19	221.46	0.00	122.27	1381.89
1.2.2.2	market	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3	Current environmental protection resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.1	Market output (including partial payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.2	Current transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Capital transactions								
2.1	Gross fixed capital formation	0.00	0.00	87.97	211.23	1290.51	0.00	18.68	1608.40
2.2	Other capital uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.3	Investment grants received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4	Other capital transfers received								
3	Financing by producers	0.00	5.20	542.75	789.42	1511.96	0.00	140.95	2990.28
4	Labour 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.

2000	NACE27	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	0.00	5.65	406.89	472.09	171.47	0.00	132.75	1188.84
1.1.4	Other taxes on production	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1.2	Compensation of employees	0.00	0.97	69.83	81.02	29.43	0.00	22.78	204.02
1.1.3	Consumption of fixed capital	0.00	0.00	101.78	182.39	80.81	0.00	0.00	364.97
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)	0.00	6.61	578.49	735.49	281.71	0.00	155.54	1757.84
1.2.1	Non-environmental output	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2.2	Environmental protection output	0.00	6.61	578.49	735.49	281.71	0.00	155.54	1757.84
1.2.2.1	non-market	0.00	6.61	578.49	735.49	281.71	0.00	155.54	1757.84
1.2.2.2	market	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3	Current environmental protection resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.1	Market output (including partial payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.2	Current transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Capital transactions								
2.1	Gross fixed capital formation	0.00	0.00	99.43	404.48	879.44	0.00	87.50	1470.84
2.2	Other capital uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.3	Investment grants received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4	Other capital transfers received								
3	Financing by producers	0.00	6.61	677.92	1139.96	1161.14	0.00	243.04	3228.68
4	Labour 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.

Annex 11 Ancillary production by NACE 28-36 (in mio B€)

1997	NACE28-36	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	0.00	102.62	1004.69	275.10	297.46	0.00	175.82	1855.68
1.1.4	Other taxes on production	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1.2	Compensation of employees	0.00	30.30	296.62	81.22	87.82	0.00	51.91	547.85
1.1.3	Consumption of fixed capital	0.00	0.00	277.83	117.49	154.98	0.00	0.00	550.30
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)	0.00	132.92	1579.13	473.81	540.26	0.00	227.72	2953.83
1.2.1	Non-environmental output	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2.2	Environmental protection output	0.00	132.92	1579.13	473.81	540.26	0.00	227.72	2953.83
1.2.2.1	non-market	0.00	132.92	1579.13	473.81	540.26	0.00	227.72	2953.83
1.2.2.2	market	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3	Current environmental protection resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.1	Market output (including partial payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.2	Current transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Capital transactions								
2.1	Gross fixed capital formation	0.00	0.00	153.75	402.86	513.00	0.00	86.78	1156.38
2.2	Other capital uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.3	Investment grants received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4	Other capital transfers received								
3	Financing by producers	0.00	132.92	1732.88	876.66	1053.25	0.00	314.50	4110.22
4	Labour 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.

1998	NACE28-36	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	0.00	111.62	1092.78	299.22	323.54	0.00	191.23	2018.38
1.1.4	Other taxes on production	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1.2	Compensation of employees	0.00	31.21	305.54	83.66	90.46	0.00	53.47	564.33
1.1.3	Consumption of fixed capital	0.00	0.00	298.54	126.25	166.53	0.00	0.00	591.32
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)	0.00	142.82	1696.85	509.13	580.53	0.00	244.70	3174.04
1.2.1	Non-environmental output	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2.2	Environmental protection output	0.00	142.82	1696.85	509.13	580.53	0.00	244.70	3174.04
1.2.2.1	non-market	0.00	142.82	1696.85	509.13	580.53	0.00	244.70	3174.04
1.2.2.2	market	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3	Current environmental protection resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.1	Market output (including partial payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.2	Current transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Capital transactions								
2.1	Gross fixed capital formation	0.00	0.00	133.50	182.31	336.42	0.00	14.37	666.59
2.2	Other capital uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.3	Investment grants received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4	Other capital transfers received								
3	Financing by producers	0.00	142.82	1830.35	691.44	916.95	0.00	259.07	3840.63
4	Labour 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.

1999	NACE28-36	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	0.00	115.20	1127.88	308.83	333.93	0.00	197.38	2083.22
1.1.4	Other taxes on production	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1.2	Compensation of employees	0.00	31.74	310.73	85.08	92.00	0.00	54.38	573.92
1.1.3	Consumption of fixed capital	0.00	0.00	307.14	129.89	171.33	0.00	0.00	608.37
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)	0.00	146.94	1745.75	523.80	597.26	0.00	251.75	3265.51
1.2.1	Non-environmental output	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2.2	Environmental protection output	0.00	146.94	1745.75	523.80	597.26	0.00	251.75	3265.51
1.2.2.1	non-market	0.00	146.94	1745.75	523.80	597.26	0.00	251.75	3265.51
1.2.2.2	market	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3	Current environmental protection resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.1	Market output (including partial payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.2	Current transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Capital transactions								
2.1	Gross fixed capital formation	0.00	0.00	271.53	654.19	424.24	0.00	17.02	1366.98
2.2	Other capital uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.3	Investment grants received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4	Other capital transfers received								
3	Financing by producers	0.00	146.94	2017.28	1178.00	1021.50	0.00	268.77	4632.49
4	Labour 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.

2000	NACE28-36	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	0.00	129.27	1265.57	346.53	374.70	0.00	221.47	2337.54
1.1.4	Other taxes on production	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1.2	Compensation of employees	0.00	32.83	321.43	88.01	95.17	0.00	56.25	593.69
1.1.3	Consumption of fixed capital	0.00	0.00	338.82	143.29	189.00	0.00	0.00	671.12
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)	0.00	162.10	1925.83	577.83	658.87	0.00	277.72	3602.34
1.2.1	Non-environmental output	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2.2	Environmental protection output	0.00	162.10	1925.83	577.83	658.87	0.00	277.72	3602.34
1.2.2.1	non-market	0.00	162.10	1925.83	577.83	658.87	0.00	277.72	3602.34
1.2.2.2	market	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3	Current environmental protection resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.1	Market output (including partial payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.2	Current transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Capital transactions								
2.1	Gross fixed capital formation	0.00	0.00	509.75	740.18	238.65	0.00	14.41	1503.00
2.2	Other capital uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.3	Investment grants received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4	Other capital transfers received								
3	Financing by producers	0.00	162.10	2435.58	1318.01	897.52	0.00	292.13	5105.34
4	Labour 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.

Annex 12 Ancillary production by NACE 40-41 (in mio B€)

1997	NACE40-41	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	0.00	0.00	531.72	783.55	215.54	0.00	1776.12	3306.94
1.1.4	Other taxes on production	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1.2	Compensation of employees	0.00	0.00	339.63	500.48	137.67	0.00	1134.46	2112.23
1.1.3	Consumption of fixed capital	0.00	0.00	186.03	423.41	142.08	0.00	0.00	751.52
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)	0.00	0.00	1057.38	1707.44	495.28	0.00	2910.58	6170.68
1.2.1	Non-environmental output	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2.2	Environmental protection output	0.00	0.00	1057.38	1707.44	495.28	0.00	2910.58	6170.68
1.2.2.1	non-market	0.00	0.00	1057.38	1707.44	495.28	0.00	2910.58	6170.68
1.2.2.2	market	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3	Current environmental protection resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.1	Market output (including partial payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.2	Current transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Capital transactions								
2.1	Gross fixed capital formation	0.00	0.00	4.50	470.09	948.39	0.00	42.83	1465.81
2.2	Other capital uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.3	Investment grants received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4	Other capital transfers received								
3	Financing by producers	0.00	0.00	1061.88	2177.53	1443.67	0.00	2953.41	7636.50
4	Labour 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.

1998	NACE40-41	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	0.00	0.00	543.05	800.25	220.13	0.00	1813.96	3377.38
1.1.4	Other taxes on production	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1.2	Compensation of employees	0.00	0.00	324.17	477.70	131.40	0.00	1082.83	2016.11
1.1.3	Consumption of fixed capital	0.00	0.00	185.15	421.40	141.40	0.00	0.00	747.96
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)	0.00	0.00	1052.37	1699.35	492.94	0.00	2896.79	6141.46
1.2.1	Non-environmental output	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2.2	Environmental protection output	0.00	0.00	1052.37	1699.35	492.94	0.00	2896.79	6141.46
1.2.2.1	non-market	0.00	0.00	1052.37	1699.35	492.94	0.00	2896.79	6141.46
1.2.2.2	market	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3	Current environmental protection resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.1	Market output (including partial payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.2	Current transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Capital transactions								
2.1	Gross fixed capital formation	0.00	0.00	4.73	194.96	2671.45	0.00	16.61	2887.75
2.2	Other capital uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.3	Investment grants received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4	Other capital transfers received								
3	Financing by producers	0.00	0.00	1057.10	1894.31	3164.39	0.00	2913.40	9029.21
4	Labour 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.

1999	NACE40-41	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	0.00	0.00	536.95	791.25	217.65	0.00	1793.57	3339.43
1.1.4	Other taxes on production	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1.2	Compensation of employees	0.00	0.00	317.10	467.28	128.54	0.00	1059.22	1972.14
1.1.3	Consumption of fixed capital	0.00	0.00	182.34	415.00	139.26	0.00	0.00	736.60
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)	0.00	0.00	1036.39	1673.54	485.45	0.00	2852.79	6048.17
1.2.1	Non-environmental output	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2.2	Environmental protection output	0.00	0.00	1036.39	1673.54	485.45	0.00	2852.79	6048.17
1.2.2.1	non-market	0.00	0.00	1036.39	1673.54	485.45	0.00	2852.79	6048.17
1.2.2.2	market	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3	Current environmental protection resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.1	Market output (including partial payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.2	Current transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Capital transactions								
2.1	Gross fixed capital formation	0.00	0.00	20.16	143.65	621.92	0.00	17.49	803.22
2.2	Other capital uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.3	Investment grants received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4	Other capital transfers received								
3	Financing by producers	0.00	0.00	1056.55	1817.19	1107.37	0.00	2870.28	6851.39
4	Labour 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.

2000	NACE40-41	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
1	Current transactions								
1.1	Current uses								
1.1.1	Intermediate consumption	0.00	0.00	725.98	1069.82	294.28	0.00	2425.01	4515.08
1.1.4	Other taxes on production	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1.2	Compensation of employees	0.00	0.00	289.31	426.34	117.28	0.00	966.40	1799.33
1.1.3	Consumption of fixed capital	0.00	0.00	216.77	493.36	165.55	0.00	0.00	875.67
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)	0.00	0.00	1232.06	1989.51	577.10	0.00	3391.41	7190.08
1.2.1	Non-environmental output	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2.2	Environmental protection output	0.00	0.00	1232.06	1989.51	577.10	0.00	3391.41	7190.08
1.2.2.1	non-market	0.00	0.00	1232.06	1989.51	577.10	0.00	3391.41	7190.08
1.2.2.2	market	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3	Current environmental protection resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.1	Market output (including partial payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3.2	Current transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Capital transactions								
2.1	Gross fixed capital formation	0.00	0.00	44.57	149.07	707.59	0.00	12.36	913.59
2.2	Other capital uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.3	Investment grants received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4	Other capital transfers received								
3	Financing by producers	0.00	0.00	1276.63	2138.58	1284.69	0.00	3403.77	8103.67
4	Labour 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.

Annex 13 Ancillary production by other sectors (in mio B€)

1997	NACEother	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
2	Capital transactions								
2.1	Gross fixed capital formation	0.00	0.00	154.27	557.42	477.86	0.00	52.42	1241.96
2.2	Other capital uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.3	Investment grants received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4	Other capital transfers received								
3	Financing by producers	0.00	0.00	154.27	557.42	477.86	0.00	52.42	1241.96
4	Labour 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.

1998	NACEother	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
2	Capital transactions								
2.1	Gross fixed capital formation	0.00	0.00	310.29	678.03	853.86	0.00	52.54	1894.73
2.2	Other capital uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.3	Investment grants received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4	Other capital transfers received								
3	Financing by producers	0.00	0.00	310.29	678.03	853.86	0.00	52.54	1894.73
4	Labour 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.

1999	NACEother	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
2	Capital transactions								
2.1	Gross fixed capital formation	0.00	0.00	89.79	252.47	209.20	0.00	18.88	570.33
2.2	Other capital uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.3	Investment grants received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4	Other capital transfers received								
3	Financing by producers	0.00	0.00	89.79	252.47	209.20	0.00	18.88	570.33
4	Labour 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.

2000	NACEother	Biodiversity	Soil	Waste	Water	Air	Radiation	Other	Total
2	Capital transactions								
2.1	Gross fixed capital formation	0.00	0.00	44.21	23.54	25.84	0.00	4.66	98.25
2.2	Other capital uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.3	Investment grants received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4	Other capital transfers received								
3	Financing by producers	0.00	0.00	44.21	23.54	25.84	0.00	4.66	98.25
4	Labour 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.

Annex 14: Table A : National expenditure by components, by users/beneficiaries and domains (in mio Bef)

Biodiversity	1997			USERS				
	Special.prod		other prod		Consumers		Rest of the	Total
Components of national expenditure	government	NACE90	non-spec.	non-charact.	households	government	world	
1 Uses of EP services	-	-	0	0	138	4272		4410
1.1 Final consumption	-	-	-	-	138	4272	-	4410
market	-	-	-	-	115		-	115
non-market	-	-	-	-	23	4272	-	4295
1.2 Intermediate consumption	n.r.	n.r.	0	0	-	-	-	0
market	n.r.	n.r.	0	0	-	-	-	0
ancillary	n.r.	n.r.	0	-	-	-	-	0
1.3 Capital formation (land improvement)	n.r.	n.r.	n.a.	n.a.	-	-	-	0
2 Gross Capital formation for EP	719	0	0	-	-	-	-	719
3 Uses of adapted & connected products	-	-						0
3.1 Final	-	-	-	-	n.a.	n.a.	-	0
3.2 Intermediate	n.r.	n.r.	n.a.	n.a.	-	-	-	0
3.3 Capital formation	n.r.	n.r.	n.a.	n.a.	-	-	-	0
4 Specific transfers	0	0	0	0	0	0	89	89
4.1 Subsidies on production	n.r.	n.r.	0	0	0	0	0	0
4.2 Other specific transfers	0	0	0	0	0	0	89	89
5 Total uses of resident units (1+2+3+4)	719	0	0	0	138	4272	89	5217
6 Financed by the rest of the world	0					19		19
7 National expenditure for EP (5-6)	719	0	0	0	138	4253	89	5198

Waste	1997			USERS				
	Special.prod		other prod		Consumers		Rest of the	Total
Components of national expenditure	government	NACE90	non-spec.	non-charact.	households	government	world	
1 Uses of EP services	-	-	18630	16987	23053	6485		65155
1.1 Final consumption	-	-	-	-	23053	6485	-	29538
market	-	-	-	-	22623		-	22623
non-market	-	-	-	-	430	6485	-	6915
1.2 Intermediate consumption	n.r.	n.r.	18630	16987	-	-	-	35617
market	n.r.	n.r.	11605	16987	-	-	-	28592
ancillary	n.r.	n.r.	7025	-	-	-	-	7025
1.3 Capital formation (land improvement)	n.r.	n.r.	n.a.	n.a.	-	-	-	0
2 Gross Capital formation for EP	-1365	8621	1534	-	-	-	-	8790
3 Uses of adapted & connected products	-	-						0
3.1 Final	-	-	-	-	n.a.	n.a.	-	0
3.2 Intermediate	n.r.	n.r.	n.a.	n.a.	-	-	-	0
3.3 Capital formation	n.r.	n.r.	n.a.	n.a.	-	-	-	0
4 Specific transfers	0	0	0	0	0	0	30	30
4.1 Subsidies on production	n.r.	n.r.	0	0	0	0	0	0
4.2 Other specific transfers	0	0	0	0	0	0	30	30
5 Total uses of resident units (1+2+3+4)	-1365	8621	20164	16987	23053	6485	30	73975
6 Financed by the rest of the world	51					0		52
7 National expenditure for EP (5-6)	-1417	8621	20164	16987	23053	6485	30	73924

Radiation	1997			USERS				
	Special.prod		other prod		Consumers		Rest of the	Total
Components of national expenditure	government	NACE90	non-spec.	non-charact.	households	government	world	
1 Uses of EP services	-	-	0	0	14	612		626
1.1 Final consumption	-	-	-	-	14	612	-	627
market	-	-	-	-	14		-	14
non-market	-	-	-	-	1	612	-	613
1.2 Intermediate consumption	n.r.	n.r.	0	0	-	-	-	0
market	n.r.	n.r.	0	0	-	-	-	0
ancillary	n.r.	n.r.	0	-	-	-	-	0
1.3 Capital formation (land improvement)	n.r.	n.r.	n.a.	n.a.	-	-	-	0
2 Gross Capital formation for EP	118	0	0	-	-	-	-	118
3 Uses of adapted & connected products	-	-						0
3.1 Final	-	-	-	-	n.a.	n.a.	-	0
3.2 Intermediate	n.r.	n.r.	n.a.	n.a.	-	-	-	0
3.3 Capital formation	n.r.	n.r.	n.a.	n.a.	-	-	-	0
4 Specific transfers	0	0	0	0	0	0	152	152
4.1 Subsidies on production	n.r.	n.r.	0	0	0	0	0	0
4.2 Other specific transfers	0	0	0	0	0	0	152	152
5 Total uses of resident units (1+2+3+4)	118	0	0	0	14	612	152	896
6 Financed by the rest of the world	1436					18		1454
7 National expenditure for EP (5-6)	-1318	0	0	0	14	593	152	-558

Other	1997			USERS				
	Special.prod		other prod		Consumers		Rest of the	Total
Components of national expenditure	government	NACE90	non-spec.	non-charact.	households	government	world	
1 Uses of EP services	-	-	5483	0	623	3821		9927
1.1 Final consumption	-	-	-	-	623	3821	-	4444
market	-	-	-	-	168		-	168
non-market	-	-	-	-	456	3821	-	4276
1.2 Intermediate consumption	n.r.	n.r.	5483	0	-	-	-	5483
market	n.r.	n.r.	0	0	-	-	-	0
ancillary	n.r.	n.r.	5483	-	-	-	-	5483
1.3 Capital formation (land improvement)	n.r.	n.r.	n.a.	n.a.	-	-	-	0
2 Gross Capital formation for EP	467	0	562	-	-	-	-	1029
3 Uses of adapted & connected products	-	-						0
3.1 Final	-	-	-	-	n.a.	n.a.	-	0
3.2 Intermediate	n.r.	n.r.	n.a.	n.a.	-	-	-	0
3.3 Capital formation	n.r.	n.r.	n.a.	n.a.	-	-	-	0
4 Specific transfers	0	0	0	0	0	0	67	67
4.1 Subsidies on production	n.r.	n.r.	0	0	0	0	0	0
4.2 Other specific transfers	0	0	0	0	0	0	67	67
5 Total uses of resident units (1+2+3+4)	467	0	6045	0	623	3821	67	11024
6 Financed by the rest of the world	4					13		18
7 National expenditure for EP (5-6)	463	0	6045	0	623	3807	67	11006

Biodiversity	1998			USERS				
	Special.prod		other prod		Consumers		Rest of the	Total
Components of national expenditure	government	NACE90	non-spec.	non-charact.	households	government	world	
1 Uses of EP services	-	-	0	0	413	4019		4431
1.1 Final consumption	-	-	-	-	413	4019	-	4431
market	-	-	-	-	110		-	110
non-market	-	-	-	-	303	4019	-	4321
1.2 Intermediate consumption	n.r.	n.r.	0	0	-	-	-	0
market	n.r.	n.r.	0	0	-	-	-	0
ancillary	n.r.	n.r.	0	-	-	-	-	0
1.3 Capital formation (land improvement)	n.r.	n.r.	n.a.	n.a.	-	-	-	0
2 Gross Capital formation for EP	690	0	0	-	-	-	-	690
3 Uses of adapted & connected products	-	-						0
3.1 Final	-	-	-	-	n.a.	n.a.	-	0
3.2 Intermediate	n.r.	n.r.	n.a.	n.a.	-	-	-	0
3.3 Capital formation	n.r.	n.r.	n.a.	n.a.	-	-	-	0
4 Specific transfers	0	0	0	0	0	0	97	97
4.1 Subsidies on production	n.r.	n.r.	0	0	0	0	0	0
4.2 Other specific transfers	0	0	0	0	0	0	97	97
5 Total uses of resident units (1+2+3+4)	690	0	0	0	413	4019	97	5219
6 Financed by the rest of the world	0					36		36
7 National expenditure for EP (5-6)	690	0	0	0	413	3982	97	5182

Soil	1998			USERS				
	Special.prod		other prod		Consumers		Rest of the	Total
Components of national expenditure	government	NACE90	non-spec.	non-charact.	households	government	world	
1 Uses of EP services	-	-	477	0	25	1044		1545
1.1 Final consumption	-	-	-	-	25	1044	-	1069
market	-	-	-	-	23		-	23
non-market	-	-	-	-	2	1044	-	1046
1.2 Intermediate consumption	n.r.	n.r.	477	0	-	-	-	477
market	n.r.	n.r.	0	0	-	-	-	0
ancillary	n.r.	n.r.	477	-	-	-	-	477
1.3 Capital formation (land improvement)	n.r.	n.r.	n.a.	n.a.	-	-	-	0
2 Gross Capital formation for EP	222	0	0	-	-	-	-	222
3 Uses of adapted & connected products	-	-						0
3.1 Final	-	-	-	-	n.a.	n.a.	-	0
3.2 Intermediate	n.r.	n.r.	n.a.	n.a.	-	-	-	0
3.3 Capital formation	n.r.	n.r.	n.a.	n.a.	-	-	-	0
4 Specific transfers	0	0	0	0	0	0	4	4
4.1 Subsidies on production	n.r.	n.r.	0	0	0	0	0	0
4.2 Other specific transfers	0	0	0	0	0	0	4	4
5 Total uses of resident units (1+2+3+4)	222	0	477	0	25	1044	4	1772
6 Financed by the rest of the world	0					1		1
7 National expenditure for EP (5-6)	222	0	477	0	25	1042	4	1770

Waste	1998			USERS				
	Special.prod		other prod		Consumers		Rest of the	Total
Components of national expenditure	government	NACE90	non-spec.	non-charact.	households	government	world	
1 Uses of EP services	-	-	19465	18303	24989	8019		70775
1.1 Final consumption	-	-	-	-	24989	8019	-	33008
market	-	-	-	-	24572		-	24572
non-market	-	-	-	-	417	8019	-	8436
1.2 Intermediate consumption	n.r.	n.r.	19465	18303	-	-	-	37767
market	n.r.	n.r.	12503	18303	-	-	-	30806
ancillary	n.r.	n.r.	6961	-	-	-	-	6961
1.3 Capital formation (land improvement)	n.r.	n.r.	n.a.	n.a.	-	-	-	0
2 Gross Capital formation for EP	1265	6215	2147	-	-	-	-	9627
3 Uses of adapted & connected products	-	-						0
3.1 Final	-	-	-	-	n.a.	n.a.	-	0
3.2 Intermediate	n.r.	n.r.	n.a.	n.a.	-	-	-	0
3.3 Capital formation	n.r.	n.r.	n.a.	n.a.	-	-	-	0
4 Specific transfers	0	0	0	0	0	0	12	12
4.1 Subsidies on production	n.r.	n.r.	0	0	0	0	0	0
4.2 Other specific transfers	0	0	0	0	0	0	12	12
5 Total uses of resident units (1+2+3+4)	1265	6215	21612	18303	24989	8019	12	80415
6 Financed by the rest of the world	0					1		1
7 National expenditure for EP (5-6)	1265	6215	21612	18303	24989	8018	12	80414

Water	1998			USERS				
	Special.prod		other prod		Consumers		Rest of the	Total
Components of national expenditure	government	NACE90	non-spec.	non-charact.	households	government	world	
1 Uses of EP services	-	-	9886	2243	1306	6236		19670
1.1 Final consumption	-	-	-	-	1306	6236	-	7541
market	-	-	-	-	1265		-	1265
non-market	-	-	-	-	40	6236	-	6276
1.2 Intermediate consumption	n.r.	n.r.	9886	2243	-	-	-	12129
market	n.r.	n.r.	1532	2243	-	-	-	3775
ancillary	n.r.	n.r.	8353	-	-	-	-	8353
1.3 Capital formation (land improvement)	n.r.	n.r.	n.a.	n.a.	-	-	-	0
2 Gross Capital formation for EP	8194	7752	4643	-	-	-	-	20589
3 Uses of adapted & connected products	-	-						0
3.1 Final	-	-	-	-	n.a.	n.a.	-	0
3.2 Intermediate	n.r.	n.r.	n.a.	n.a.	-	-	-	0
3.3 Capital formation	n.r.	n.r.	n.a.	n.a.	-	-	-	0
4 Specific transfers	0	0	0	0	0	0	62	62
4.1 Subsidies on production	n.r.	n.r.	0	0	0	0	0	0
4.2 Other specific transfers	0	0	0	0	0	0	62	62
5 Total uses of resident units (1+2+3+4)	8194	7752	14529	2243	1306	6236	62	40321
6 Financed by the rest of the world	21					4		24
7 National expenditure for EP (5-6)	8173	7752	14529	2243	1306	6232	62	40297

Other	1998			USERS				
	Special.prod		other prod		Consumers		Rest of the	Total
Components of national expenditure	government	NACE90	non-spec.	non-charact.	households	government	world	
1 Uses of EP services	-	-	5517	0	552	5206		11275
1.1 Final consumption	-	-	-	-	552	5206	-	5758
market	-	-	-	-	187		-	187
non-market	-	-	-	-	365	5206	-	5571
1.2 Intermediate consumption	n.r.	n.r.	5517	0	-	-	-	5517
market	n.r.	n.r.	0	0	-	-	-	0
ancillary	n.r.	n.r.	5517	-	-	-	-	5517
1.3 Capital formation (land improvement)	n.r.	n.r.	n.a.	n.a.	-	-	-	0
2 Gross Capital formation for EP	404	0	374	-	-	-	-	778
3 Uses of adapted & connected products	-	-						0
3.1 Final	-	-	-	-	n.a.	n.a.	-	0
3.2 Intermediate	n.r.	n.r.	n.a.	n.a.	-	-	-	0
3.3 Capital formation	n.r.	n.r.	n.a.	n.a.	-	-	-	0
4 Specific transfers	0	0	0	0	0	0	271	271
4.1 Subsidies on production	n.r.	n.r.	0	0	0	0	0	0
4.2 Other specific transfers	0	0	0	0	0	0	271	271
5 Total uses of resident units (1+2+3+4)	404	0	5891	0	552	5206	271	12324
6 Financed by the rest of the world	1					102		104
7 National expenditure for EP (5-6)	403	0	5891	0	552	5103	271	12220

Biodiversity	1999			USERS				
	Special.prod		other prod		Consumers		Rest of the	Total
Components of national expenditure	government	NACE90	non-spec.	non-charact.	households	government	world	
1 Uses of EP services	-	-	0	0	382	3615		3997
1.1 Final consumption	-	-	-	-	382	3615	-	3997
market	-	-	-	-	98		-	98
non-market	-	-	-	-	284	3615	-	3899
1.2 Intermediate consumption	n.r.	n.r.	0	0	-	-	-	0
market	n.r.	n.r.	0	0	-	-	-	0
ancillary	n.r.	n.r.	0	-	-	-	-	0
1.3 Capital formation (land improvement)	n.r.	n.r.	n.a.	n.a.	-	-	-	0
2 Gross Capital formation for EP	610	0	0	-	-	-	-	610
3 Uses of adapted & connected products	-	-						0
3.1 Final	-	-	-	-	n.a.	n.a.	-	0
3.2 Intermediate	n.r.	n.r.	n.a.	n.a.	-	-	-	0
3.3 Capital formation	n.r.	n.r.	n.a.	n.a.	-	-	-	0
4 Specific transfers	0	0	0	0	0	0	94	94
4.1 Subsidies on production	n.r.	n.r.	0	0	0	0	0	0
4.2 Other specific transfers	0	0	0	0	0	0	94	94
5 Total uses of resident units (1+2+3+4)	610	0	0	0	382	3615	94	4702
6 Financed by the rest of the world	5					37		43
7 National expenditure for EP (5-6)	605	0	0	0	382	3578	94	4659

Waste	1999			USERS				
	Special.prod		other prod		Consumers		Rest of the	Total
Components of national expenditure	government	NACE90	non-spec.	non-charact.	households	government	world	
1 Uses of EP services	-	-	21092	20365	24032	8669		74157
1.1 Final consumption	-	-	-	-	24032	8669	-	32701
market	-	-	-	-	23555		-	23555
non-market	-	-	-	-	477	8669	-	9145
1.2 Intermediate consumption	n.r.	n.r.	21092	20365	-	-	-	41457
market	n.r.	n.r.	13913	20365	-	-	-	34278
ancillary	n.r.	n.r.	7179	-	-	-	-	7179
1.3 Capital formation (land improvement)	n.r.	n.r.	n.a.	n.a.	-	-	-	0
2 Gross Capital formation for EP	1402	9383	1466	-	-	-	-	12251
3 Uses of adapted & connected products	-	-						0
3.1 Final	-	-	-	-	n.a.	n.a.	-	0
3.2 Intermediate	n.r.	n.r.	n.a.	n.a.	-	-	-	0
3.3 Capital formation	n.r.	n.r.	n.a.	n.a.	-	-	-	0
4 Specific transfers	0	0	0	0	0	0	93	93
4.1 Subsidies on production	n.r.	n.r.	0	0	0	0	0	0
4.2 Other specific transfers	0	0	0	0	0	0	93	93
5 Total uses of resident units (1+2+3+4)	1402	9383	22558	20365	24032	8669	93	86501
6 Financed by the rest of the world	31					1		32
7 National expenditure for EP (5-6)	1371	9383	22558	20365	24032	8667	93	86469

Water	1999			USERS				
	Special.prod		other prod		Consumers		Rest of the	Total
Components of national expenditure	government	NACE90	non-spec.	non-charact.	households	government	world	
1 Uses of EP services	-	-	10468	2912	1597	6314		21290
1.1 Final consumption	-	-	-	-	1597	6314	-	7911
market	-	-	-	-	1545		-	1545
non-market	-	-	-	-	52	6314	-	6366
1.2 Intermediate consumption	n.r.	n.r.	10468	2912	-	-	-	13379
market	n.r.	n.r.	1989	2912	-	-	-	4900
ancillary	n.r.	n.r.	8479	-	-	-	-	8479
1.3 Capital formation (land improvement)	n.r.	n.r.	n.a.	n.a.	-	-	-	0
2 Gross Capital formation for EP	8037	7267	4326	-	-	-	-	19629
3 Uses of adapted & connected products	-	-						0
3.1 Final	-	-	-	-	n.a.	n.a.	-	0
3.2 Intermediate	n.r.	n.r.	n.a.	n.a.	-	-	-	0
3.3 Capital formation	n.r.	n.r.	n.a.	n.a.	-	-	-	0
4 Specific transfers	0	0	0	0	0	0	95	95
4.1 Subsidies on production	n.r.	n.r.	0	0	0	0	0	0
4.2 Other specific transfers	0	0	0	0	0	0	95	95
5 Total uses of resident units (1+2+3+4)	8037	7267	14793	2912	1597	6314	95	41015
6 Financed by the rest of the world	32					3		35
7 National expenditure for EP (5-6)	8005	7267	14793	2912	1597	6311	95	40980

Other	1999			USERS				
	Special.prod		other prod		Consumers		Rest of the	Total
Components of national expenditure	government	NACE90	non-spec.	non-charact.	households	government	world	
1 Uses of EP services	-	-	5537	0	657	4350		10544
1.1 Final consumption	-	-	-	-	657	4350	-	5007
market	-	-	-	-	162		-	162
non-market	-	-	-	-	495	4350	-	4845
1.2 Intermediate consumption	n.r.	n.r.	5537	0	-	-	-	5537
market	n.r.	n.r.	0	0	-	-	-	0
ancillary	n.r.	n.r.	5537	-	-	-	-	5537
1.3 Capital formation (land improvement)	n.r.	n.r.	n.a.	n.a.	-	-	-	0
2 Gross Capital formation for EP	520	0	314	-	-	-	-	834
3 Uses of adapted & connected products	-	-						0
3.1 Final	-	-	-	-	n.a.	n.a.	-	0
3.2 Intermediate	n.r.	n.r.	n.a.	n.a.	-	-	-	0
3.3 Capital formation	n.r.	n.r.	n.a.	n.a.	-	-	-	0
4 Specific transfers	0	0	0	0	0	0	243	243
4.1 Subsidies on production	n.r.	n.r.	0	0	0	0	0	0
4.2 Other specific transfers	0	0	0	0	0	0	243	243
5 Total uses of resident units (1+2+3+4)	520	0	5851	0	657	4350	243	11621
6 Financed by the rest of the world	0					98		98
7 National expenditure for EP (5-6)	520	0	5851	0	657	4252	243	11522

Biodiversity	2000			USERS				
	Special.prod		other prod		Consumers		Rest of the	Total
Components of national expenditure	government	NACE90	non-spec.	non-charact.	households	government	world	
1 Uses of EP services	-	-	0	0	160	5038		5198
1.1 Final consumption	-	-	-	-	160	5038	-	5198
market	-	-	-	-	122		-	122
non-market	-	-	-	-	38	5038	-	5076
1.2 Intermediate consumption	n.r.	n.r.	0	0	-	-	-	0
market	n.r.	n.r.	0	0	-	-	-	0
ancillary	n.r.	n.r.	0	-	-	-	-	0
1.3 Capital formation (land improvement)	n.r.	n.r.	n.a.	n.a.	-	-	-	0
2 Gross Capital formation for EP	867	0	0	-	-	-	-	867
3 Uses of adapted & connected products	-	-						0
3.1 Final	-	-	-	-	n.a.	n.a.	-	0
3.2 Intermediate	n.r.	n.r.	n.a.	n.a.	-	-	-	0
3.3 Capital formation	n.r.	n.r.	n.a.	n.a.	-	-	-	0
4 Specific transfers	0	0	0	0	0	0	77	77
4.1 Subsidies on production	n.r.	n.r.	0	0	0	0	0	0
4.2 Other specific transfers	0	0	0	0	0	0	77	77
5 Total uses of resident units (1+2+3+4)	867	0	0	0	160	5038	77	6142
6 Financed by the rest of the world	23					25		49
7 National expenditure for EP (5-6)	843	0	0	0	160	5013	77	6094

Waste	2000			USERS				
	Special.prod		other prod		Consumers		Rest of the	Total
Components of national expenditure	government	NACE90	non-spec.	non-charact.	households	government	world	
1 Uses of EP services	-	-	24361	22907	25530	11154		83952
1.1 Final consumption	-	-	-	-	25530	11154	-	36684
market	-	-	-	-	25064		-	25064
non-market	-	-	-	-	465	11154	-	11620
1.2 Intermediate consumption	n.r.	n.r.	24361	22907	-	-	-	47268
market	n.r.	n.r.	15649	22907	-	-	-	38556
ancillary	n.r.	n.r.	8712	-	-	-	-	8712
1.3 Capital formation (land improvement)	n.r.	n.r.	n.a.	n.a.	-	-	-	0
2 Gross Capital formation for EP	1473	9277	1594	-	-	-	-	12345
3 Uses of adapted & connected products	-	-						0
3.1 Final	-	-	-	-	n.a.	n.a.	-	0
3.2 Intermediate	n.r.	n.r.	n.a.	n.a.	-	-	-	0
3.3 Capital formation	n.r.	n.r.	n.a.	n.a.	-	-	-	0
4 Specific transfers	0	0	0	0	0	0	362	362
4.1 Subsidies on production	n.r.	n.r.	0	0	0	0	0	0
4.2 Other specific transfers	0	0	0	0	0	0	362	362
5 Total uses of resident units (1+2+3+4)	1473	9277	25955	22907	25530	11154	362	96659
6 Financed by the rest of the world	14					1		15
7 National expenditure for EP (5-6)	1460	9277	25955	22907	25530	11153	362	96644

Water	2000			USERS				
	Special.prod		other prod		Consumers		Rest of the	Total
Components of national expenditure	government	NACE90	non-spec.	non-charact.	households	government	world	
1 Uses of EP services	-	-	11702	2849	1576	6592		22719
1.1 Final consumption	-	-	-	-	1576	6592	-	8168
market	-	-	-	-	1521		-	1521
non-market	-	-	-	-	55	6592	-	6646
1.2 Intermediate consumption	n.r.	n.r.	11702	2849	-	-	-	14551
market	n.r.	n.r.	1946	2849	-	-	-	4795
ancillary	n.r.	n.r.	9756	-	-	-	-	9756
1.3 Capital formation (land improvement)	n.r.	n.r.	n.a.	n.a.	-	-	-	0
2 Gross Capital formation for EP	9050	10467	3315	-	-	-	-	22832
3 Uses of adapted & connected products	-	-						0
3.1 Final	-	-	-	-	n.a.	n.a.	-	0
3.2 Intermediate	n.r.	n.r.	n.a.	n.a.	-	-	-	0
3.3 Capital formation	n.r.	n.r.	n.a.	n.a.	-	-	-	0
4 Specific transfers	0	0	0	0	0	0	596	596
4.1 Subsidies on production	n.r.	n.r.	0	0	0	0	0	0
4.2 Other specific transfers	0	0	0	0	0	0	596	596
5 Total uses of resident units (1+2+3+4)	9050	10467	15018	2849	1576	6592	596	46147
6 Financed by the rest of the world	165					10		174
7 National expenditure for EP (5-6)	8886	10467	15018	2849	1576	6582	596	45973

Other	2000			USERS				
	Special.prod		other prod		Consumers		Rest of the	Total
Components of national expenditure	government	NACE90	non-spec.	non-charact.	households	government	world	
1 Uses of EP services	-	-	6434	0	532	5380		12346
1.1 Final consumption	-	-	-	-	532	5380	-	5912
market	-	-	-	-	179		-	179
non-market	-	-	-	-	353	5380	-	5733
1.2 Intermediate consumption	n.r.	n.r.	6434	0	-	-	-	6434
market	n.r.	n.r.	0	0	-	-	-	0
ancillary	n.r.	n.r.	6434	-	-	-	-	6434
1.3 Capital formation (land improvement)	n.r.	n.r.	n.a.	n.a.	-	-	-	0
2 Gross Capital formation for EP	615	0	316	-	-	-	-	931
3 Uses of adapted & connected products	-	-						0
3.1 Final	-	-	-	-	n.a.	n.a.	-	0
3.2 Intermediate	n.r.	n.r.	n.a.	n.a.	-	-	-	0
3.3 Capital formation	n.r.	n.r.	n.a.	n.a.	-	-	-	0
4 Specific transfers	0	0	0	0	0	0	169	169
4.1 Subsidies on production	n.r.	n.r.	0	0	0	0	0	0
4.2 Other specific transfers	0	0	0	0	0	0	169	169
5 Total uses of resident units (1+2+3+4)	615	0	6750	0	532	5380	169	13447
6 Financed by the rest of the world	0					58		58
7 National expenditure for EP (5-6)	615	0	6750	0	532	5322	169	13389

Annex 15 : Industry classification based on NACE rev. 1

A	Agriculture, hunting and forestry
1	Agriculture, hunting and related service activities
2	Forestry, logging and related service activities
B	Fishing
5	Fishing, operation of fish hatcheries and fish farms; service activities incidental to fishing
C	Mining and quarrying
10	Mining of coal and lignite; extraction of peat
11	Extraction of crude petroleum and natural gas; service activities incidental to oil and gas extraction excluding surveying
12	Mining of uranium and thorium ores
13	Mining of metal ores
14	Other mining and quarrying
D	Manufacturing
15	Manufacture of food products and beverages
16	Manufacture of tobacco products
17	Manufacture of textiles
18	Manufacture of wearing apparel; dressing and dyeing of fur
19	Tanning and dressing of leather; manufacture of luggage, handbags, saddlery, harness and footwear
20	Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials
21	Manufacture of pulp, paper and paper products
22	Publishing, printing and reproduction of recorded media
23	Manufacture of coke, refined petroleum products and nuclear fuel
24	Manufacture of chemicals and chemical products
25	Manufacture of rubber and plastic products
26	Manufacture of other non-metallic mineral products
27	Manufacture of basic metals
28	Manufacture of fabricated metal products, except machinery and equipment
29	Manufacture of machinery and equipment n.e.c.
30	Manufacture of office machinery and computers
31	Manufacture of electrical machinery and apparatus n.e.c.

32	Manufacture of radio, television and communication equipment and apparatus
33	Manufacture of medical, precision and optical instruments, watches and clocks
34	Manufacture of motor vehicles, trailers and semi-trailers
35	Manufacture of other transport equipment
36	Manufacture of furniture; manufacturing n.e.c.
37	Recycling
E	Electricity, gas and water supply
40	Electricity, gas, steam and hot water supply
41	Collection, purification and distribution of water
F	Construction
45	Construction
G	Wholesale and retail trade; repair of motor vehicles, motorcycles and personal and household goods
50	Sale, maintenance and repair of motor vehicles and motorcycles; retail sale of automotive fuel
51	Wholesale trade and commission trade, except of motor vehicles and motorcycles
52	Retail trade, except of motor vehicles and motorcycles; repair of personal and household goods
H	Hotels and restaurants
55	Hotels and restaurants
I	Transport, storage and communication
60	Land transport; transport via pipelines
61	Water transport
62	Air transport
63	Supporting and auxiliary transport activities; activities of travel agencies
64	Post and telecommunications
J	Financial intermediation
65	Financial intermediation, except insurance and pension funding
66	Insurance and pension funding, except compulsory social security
67	Activities auxiliary to financial intermediation
K	Real estate, renting and business activities
70	Real estate activities
71	Renting of machinery and equipment without operator and of personal and household goods
72	Computer and related activities

73	Research and development
74	Other business activities
L	Public administration and defence; compulsory social security
75	Public administration and defence; compulsory social security
M	Education
80	Education
N	Health and social work
85	Health and social work
O	Other community, social and personal service activities
90-90.001	Refuse disposal, sanitation and similar activities
90.001	Sewage removal and treatment
91	Activities of membership organisation n.e.c.
92	Recreational, cultural and sporting activities
93	Other service activities
P	Private households with employed persons
95	Private households with employed persons
Q	Extra-territorial organisations and bodies
99	Extra-territorial organisations and bodies