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**Title: DATA COLLECTION ON ENVIRONMENTAL PROTECTION
EXPENDITURE ACCOUNTS**

**Prepared by
Danica Bizjak**

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1 Introduction

“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).

According to this definition in our office we began following monetary data on gross fixed capital formation and current expenditure for environmental protection more than 15 years ago.

The inclusion of the development of environmental accounts to statistics in Slovenia was defined in the National Statistics Act of the Republic of Slovenia (1995, 2001) and the Medium-term Programme of Statistical Surveys of the Republic of Slovenia 2008 – 2012. These accounts should be collected at the national level and integrated with the national economic accounts. The environmental accounts results could be used for policy assessment, modelling and for deriving sustainable development indicators.

The sub - project that was carried out in 2005 helped us to follow up data regarding the aspects of environmental-related taxations in preparation for setting up the Environmental Protection Expenditure Accounts (EPEA).

In our country we have already put some efforts in two of the core areas of physical environmental accounts as NAMEA air emission accounts and MFA.

The pilot project on Environmental protection expenditure accounts for Slovenia has been processed in the frame of the environmental accounting project »Grant Agreement No. 50304.2008.001-2008.338 – Environment Accounts and environmental expenditure statistics« financially supported by Eurostat.

The aim of this project was to construct the series of tables for EPEA as the satellite accounts closely linked to the national accounts.

With the Environmental Protection Expenditure Accounts the links between environment and economy could be analysed. For tables on monetary description of environmental protection activities we have implemented the recommendations of SERIEE Environmental Protection Expenditure Accounts - Compilation guide, published by Eurostat in 2002.

The aim of this project was the first attempt for developing and setting up the regular method and production of environmental protection expenditure accounts on the Statistical Office of the Republic of Slovenia in line with the Statistical Programme and the priorities agreed by the SPC and the Working Party »Economic Accounts for the Environment«. This project helped us to establish the first framework for the procedures for regular production, collection and dissemination of high quality statistics concerning environmental protection expenditure accounts harmonized with Community methods.

Data from EPEA provide us with an estimation of national expenditure on environmental protection according to CEPA domains, in this first step mainly

focused on waste-water and waste for the period 2003 to 2007 (according to the availability of data from supply and use tables).

2 Methodological background

2.1 Methodology

For the methodological approach for data compilation of EPEA we leaned on the SERIEE EPEA Compilation guide 2002 and SEEA 2003. We were focused on two environmental domains as waste-water and waste from 2003 to 2007 (in the proposal to 2008, but in the time of performing project data from supply and use tables for 2008 were not yet available).

Mixed approach was used for compiling data in this project. Firstly we planned to set up a kind of database on environmental industries based on database from the Chamber of Commerce on environmental industries and services. With detailed approach to the available data we discovered that this database is useful for commercial purposes (for trading or exchanging of environmental goods and services) and without a detailed insight to both, offers and needs, not yet usable for our purpose (not enough detailed data on environmental goods, services and fields of activities of units dealing with environmental goods).

The improvements in this field will be done with the ongoing project No. 50904.2010.004-2010.670 on Identification and use of administrative sources for Environmental goods and service sector data collection.

Next step was estimation of the value of environmental goods and services from supply table with data on the domestic production of products (rows) by industries (columns). For data compiling was very important to define secondary or ancillary environmental related production or service.

Some of the estimations were made on the base of the coefficient calculate from the data on compensation of employees from supply/use tables comparing to data on the compensation of employees from environmental protection expenditure survey. We also used some data collected with the survey on environmental protection expenditures.

For primary and secondary specialised producers we used the combined approach that means combination of data from supply and use tables and data from survey on environmental expenditure for the companies for waste and waste-water management.

For the public sector we used mainly data on COFOG 05 from state budget and budget of local authorities.

Data from the households based on the household survey under COICOP (04 - Housing, water, electricity, gas and other fuels) were used mainly for the paying on the waste collection services and waste-water treatment.

2.2 The objective of the pilot project

The main objective of the pilot project is construction of environmental protection accounts with the use of data collected on environmental protection expenditure and assessing the output of environmental protection services, national expenditure for environmental protection (total economy) and financing of national expenditure for environmental protection. For this purpose we established a system for long-term regular data compiling.

3 The state of environment protection expenditure and environment industry statistics in Slovenia

3.1 Environment protection expenditure surveys

Data on environmental protection expenditure has been collected in Slovenia for more than 15 years, firstly with the special table that was a part of the Annual Report on Gross Fixed Capital Formation (INV-01 form). International obligation for reporting data on environmental expenditure (Joint questionnaire every two years) showed that gathered data does not satisfy the questionnaire demands. Therefore we have decided to improve our data collection (with the Pilot project Phare Multi-country Programme ESTAT/FO/2000/0001 N° SFCC - 007/2002) with carrying out a new independent pilot survey on environmental expenditures in 2002, stressed on industry, that later became an independent regular survey on environmental expenditures. In the new questionnaire we were focused mainly on investment data (end of pipe, integrated), sources of financing and data on current expenditure (internal and external current expenditures).

With the same questionnaire we hoped to get also some other data on environment-related expenditures as environmental taxes, subsidies and transfers. The response rate on these questions was very low, therefore data was not reliable. In the following years we have decided to replace questions on environment related taxes, subsidies and transfers with question on revenues from environmental protection related activities (incomes from providing environmental protection services, revenues from sold by-products that are the result of the environmental protection activities, the amount of the reduction costs because of the internal use of by-products that are the result of the environmental protection activities). Data were collected according to the CEPA environmental domains (The Classification of Environmental Protection Activities and Expenditure, CEPA 2000).

3.1.1 Regular survey on environmental expenditure, OKI, OKI-S questionnaires

From specialised producers we gather data with the annual survey OKI-S.

Regular yearly data collection OKI is focused mainly on better quality data from fields of activity Mining and quarrying, Manufacturing and Electricity, gas and water supply. Because of the existing time series, we have decided to collect data also from the other fields of activity and are in great extent reliable, except for the public sector.

In both surveys we collect data on environmental investments, their sources of financing, in-house and paid to the others current expenditure for the environmental protection and incomes from the environmental protection as incomes from the providing environmental protection activities, revenues from sold by-products that are the result of the environmental protection activities, the amount of reduction of costs because of internal use of by-products that are the result of environmental protection activities. Data are collected by environmental domain.

Coverage:

Data are collected directly from enterprises and organisations.

With the survey OKI – S we collect data from all the enterprises that are performing environmental protection activities (fields of activity 37 - Recycling, 41 - Collection, purification etc. of water and 90 - Refuse disposal, sanitation, etc. under NACE Rev.1.1) with 10 or more employees.

The observation units for survey OKI are chosen with the sample (approximately 2000 units) survey from companies, enterprises and organisations registered for performing their activities in the Republic of Slovenia, having at least 20 persons in paid employment. Sample frame are the units selected for performing survey on gross investments INV-1. The threshold for observing units is chosen with the presumption of the size of the unit that has the influence to the total environmental expenditure in the certain field of activity.

The questionnaires are harmonized with the demands from Eurostat (Environmental Expenditure Statistics: Industry Data Collection Guidebook, 2005).

Key statistics of the surveys:

- Structure of end-of-pipe gross investments by environmental domain and sources of financing;
- Structure of integrated technologies gross investments by environmental domain and sources of financing;
- Structure of internal current expenditures (for operation and maintenance of environmental equipment, for personnel costs – only for the ones participating in environmental protection activities, for general environmental management, information, education and other) by environmental domain;

- Structure of current expenditures paid to the others (fees for environmental protection services, monitoring and other current expenditures) by environmental domain;
- Structure of incomes as the result of environmental protection activities by domain.

The response rate was at the beginning 87% and has reached in 2007 up to 92%.

Table 1: Response rate for environmental survey OKI and OKI-S

Observing year	SURVEY	No. of observing units	Response	Investments	Current expenditure	Incomes
2003	OKI	1622	1423	323	876	179
	OKI-S	104	85	60	66	57
	TOTAL OKI + OKI-S	1726	1508	383	942	236
	% from TOTAL	100%	87%	22%	55%	14%
2004	OKI	1636	1481	346	980	211
	OKI-S	104	93	65	78	67
	TOTAL OKI + OKI-S	1740	1574	411	1058	278
	% from TOTAL	100%	90%	24%	61%	16%
2005	OKI	1901	1660	344	1074	245
	OKI-S	107	97	63	76	64
	TOTAL OKI + OKI-S	2008	1757	407	1150	309
	% from TOTAL	100%	88%	20%	57%	15%
2006	OKI	1995	1835	335	1197	261
	OKI-S	109	101	68	85	70
	TOTAL OKI + OKI-S	2104	1936	403	1282	331
	% from TOTAL	100%	92%	19%	61%	16%
2007	OKI	2034	1861	373	1238	286
	OKI-S	109	101	64	82	73
	TOTAL OKI + OKI-S	2143	1962	437	1320	359
	% from TOTAL	100%	92%	20%	62%	17%

With the Environmental protection expenditure survey we provide also data for Structural Business Survey reporting. This obligation is based on Council Regulation N°58/97 on the following environmental variables:

- 21 14 0 Total current expenditure for environmental protection;
- 21 11 0 Investment in equipment, installations and accessories directly used for environmental protection – mainly end-of-pipe equipment;
- 21 12 0 Investment in equipment and installations linked to cleaner technology (“integrated technology”).

3.2 Environment industry

For environment industry we found some data collection at The Chamber of Commerce of the Republic of Slovenia for units with environmental goods and

services that have to be completed with monetary data. Better data are expected after finishing the ongoing project on EGSS.

Data from NACE Rev.1.1 37 were for the purpose of this project not taken into consideration.

3.3 Data from household survey

Under COICOP classification we found data on Division: 04 - Housing, water, electricity, gas and other fuels

- Group: 04.4 - Water supply and miscellaneous services relating to the dwelling
- Class: 04.4.2 - Refuse collection (refuse collection and disposal)
- Class: 04.4.3 - Sewage collection (Sewage collection and disposal)

We still do not have enough data from household surveys on the consumption of adapted and connected products and other environment related expenditures.

3.4 Data from supply - use tables from National Accounts

A specific step of the compilation of national accounts is the establishment of supply-use tables. In the tables we can find inputs and supply of environmental protection services and also data on secondary producers. These tables describe for the main categories of products their origins (domestic production or imports) and their uses (intermediate and final consumption, capital formation and exports), according to the scheme, which corresponds almost exactly to the Table B1 of the EPEA (see 1994 SERIEE, page 61).

Data from national accounts in our country are quite detailed so they were of a great use for filling in EPEA tables. Supply and use tables data are calculated in current prices.

3.5 Data from administrative sources

Data from the Ministry of the Finance are for the public sector more reliable, than data gathered with the survey. We used data from central and local government budget report. Data on environmental protection are available under the Classification of Function of Government; section 05 Environmental Protection by their purpose.

For following up detailed data on some of the environment related taxations we use also data from Environmental Agency of the Republic of Slovenia, Tax Administration of the Republic of Slovenia and Custom administration of the Republic of Slovenia.

Non-profit institutions serving households (NPISHs) were not taken into account in this pilot study.

4 Construction of environmental protection expenditure accounts for Slovenia

The environmental protection accounts are purposed to measure environmental protection and management activities and production of goods and services for environmental protection. Data are already gathered in the main SNA. We have to disaggregate environmental related products and services to environment-related economic accounts according to the domain.

Reality in our country is different than in other countries. Specialised producers are not a matter of government sector but are a part of non-financial sector. Therefore the main supply of environmental services is from S.11 Non-financial corporations (S.11001 Public non-financial corporations, S.11002 National private non-financial corporations and S.11003 Foreign controlled non-financial corporations).

4.1 Table B – the domestic supply of environmental services

For composing Table B, we used data from National Accounts (supply and use tables data on intermediate consumption, other net taxes on production, compensation of employees, consumption of fixed capital, net operating surplus, total output at basic prices, for NACE 90, 41 taxes less subsidies on products, export, import) and Annual surveys of Environmental Protection Expenditure (gross fixed capital formation, current expenditure).

4.1.1 Central government and local government

Data source is the national accounts based on the central government and local government budget report that provide data for the function "05" (environment, 051 waste management and 052 waste-water management). Following ESA 95 categories data on government expenditure is recorded:

Table 2: The production table for the central government (data description)

1. CURRENT TRANSACTIONS	
1.1 Current uses	
1.1.1 Intermediate consumption	The intermediate consumption for the general government includes: - the intermediate consumption (P.2), - other taxes on production (D.29), - the current taxes on income, wealth, etc. (D.5, negligible value)
1.1.4 Other taxes on production	
1.1.2 Compensation of employees	
1.1.3 Consumption of fixed capital	The compensation of employees (D1) is available for COFOG function 05 (051 waste management and 052 waste-water management) The amount of consumption of fixed capital is not available for the environmental protection function of the central government. In Slovenia central government has no role of specialised producers
1.1.5 Less other subsidies on production	Less other subsidies on production (D39) is available for COFOG function 051 and 052
1.1.6 Net operating surplus	Net operating surplus for EP activities we assumed 0
1.2. Output (cost of production)	The output is calculated as the cost of production, that is the sum of intermediate consumption, compensation of employees, taxes less subsidies on production and consumption of fixed capital
1.2.1 Non-environmental output	We assumed that non-environmental output for central government is equal to zero
1.2.2 Environmental protection output	Sum of non-market and market EP output

1.2.2.1 Non-market	There is no non-market output
1.2.2.2 Market	The proportion of market output is calculated as a part of global market output of central government
1.3 Current EP resources	The sum of 1.3.1 Market output (incl. partial payments) and 1.3.2 Current transfers
1.3.1 Market output (incl. Partial payments)	We assumed there is no partial payments so 1.3.1 Market output is equal to 1.2.2.2 Market
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
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 GFCF (P.5) and acquisition less disposal of non financial non-produced assets (K.2)
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
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
4 LABOUR INPUTS	These data are not available
5 STOCK OF FIXED ASSETS	These data are not available

Table 3: The production table for the central government for waste and waste-water (mio EUR)

CENTRAL GOVERNMENT - WASTE

		2003	2004	2005	2006	2007
		mio EUR				
1	Current transactions					
1,1	Current uses					
1.1.1	Intermediate consumption	1,50	1,10	1,50	1,90	2,10
1.1.4	Other taxes on production	0,10				
1.1.2	Compensation of employees	0,50	0,60	0,70	0,80	0,90
1.1.3	Consumption of fixed capital	0,00	0,00	0,00	0,00	0,00
1.1.5	Less other subsidies on production	0,30	0,80	0,20		4,70
1.1.6	Net operating surplus	0,00	0,00	0,00	0,00	0,00
1,2	Output (basic price or cost of production)	1,80	0,90	2,00	2,70	-1,70
1.2.1	Non-environmental output	0,00	0,00	0,00	0,00	0,00
1.2.2	Environmental protection output	1,80	0,90	2,00	2,70	-1,70
1.2.2.1	non-market	1,65	0,82	1,82	2,46	-1,54
1.2.2.2	market	0,15	0,08	0,18	0,24	-0,16
1,3	Current environmental protection resources	0,75	2,78	4,48	5,24	5,24
1.3.1	Market output (including partial payments)	0,15	0,08	0,18	0,24	-0,16
1.3.2	Current transfers	0,60	2,70	4,30	5,00	5,40
2	Capital transactions					
2,1	Gross fixed capital formation	0,10	0,70	0,20	2,50	1,80
2,2	Other capital uses					
2,3	Investment grants received			0,30	1,50	1,00
2,4	Other capital transfers received					
3	Financing by producers	1,15	-1,18	-2,58	-1,54	-6,14
4	Labour inputs	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.

CENTRAL GOVERNMENT – WASTE-WATER

		2003	2004	2005	2006	2007
		mio EUR				
1	Current transactions					
1,1	Current uses					
1.1.1	Intermediate consumption	0,80	0,10	0,60	0,30	0,30
1.1.4	Other taxes on production					
1.1.2	Compensation of employees					
1.1.3	Consumption of fixed capital	0,00	0,00	0,00	0,00	0,00
1.1.5	Less other subsidies on production					
1.1.6	Net operating surplus	0,00	0,00	0,00	0,00	0,00
1,2	Output (basic price or cost of production)	0,80	0,10	0,60	0,30	0,30
1.2.1	Non-environmental output	0,00	0,00	0,00	0,00	0,00
1.2.2	Environmental protection output	0,80	0,10	0,60	0,30	0,30
1.2.2.1	non-market	0,73	0,09	0,54	0,27	0,27
1.2.2.2	market	0,07	0,01	0,06	0,03	0,03
1,3	Current environmental protection resources	0,07	0,01	0,06	0,03	0,03
1.3.1	Market output (including partial payments)	0,07	0,01	0,06	0,03	0,03
1.3.2	Current transfers					
2	Capital transactions					
2,1	Gross fixed capital formation	0,30	0,30	0,80		
2,2	Other capital uses					
2,3	Investment grants received	11,50	9,90	8,50	7,60	3,20
2,4	Other capital transfers received					
3	Financing by producers	-10,47	-9,51	-7,16	-7,33	-2,93
4	Labour inputs	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.

Table 4: The production table for the local government (data description)

1. CURRENT TRANSACTIONS	
1.1 Current uses	
1.1.1 Intermediate consumption	The intermediate consumption for the local government includes: - the intermediate consumption (P.2), - other taxes on production (D.29), - the current taxes on income, wealth, etc. (D.5, negligible value)
1.1.4 Other taxes on production	
1.1.2 Compensation of employees	
1.1.3 Consumption of fixed capital	The compensation of employees (D1) is available for COFOG function 05 (051 waste management and 052 waste-water management)
1.1.5 Less other subsidies on production	Not available for the EP functions of local government Less other subsidies on production (D39) are available for COFOG function 051 and 052
1.1.6 Net operating surplus	Net operating surplus for EP activities in the local government we assumed is equal to zero
1.2. Output (cost of production)	The output is calculated as the cost of production, that is the sum of intermediate consumption, compensation of employees, taxes less subsidies on production and consumption of fixed capital
1.2.1 Non-environmental output	We assume that non-environmental output is equal to zero
1.2.2 Environmental protection output	Sum of non-market and market EP output
1.2.2.1 Non-market	There is no non-market output in local government
1.2.2.2 Market	The proportion of market output is calculated as a part of global market output of local government
1.3 Current EP resources	Sum of 1.3.1 and 1.3.2
1.3.1 Market output (incl. Partial payments)	We suppose there are no partial payments so 1.3.1 Market output is equal to 1.2.2.2 Market
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
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 GFCF (P.5) and acquisition less disposal of non financial non-produced assets (K.2) The capital transfers received are estimated from the capital transfers given by the other institutional sectors presented by function in the national accounts
2.2. Other capital uses	
2.3 Investment grants received	
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
4 LABOUR INPUTS	These data are not available
5 STOCK OF FIXED ASSETS	These data are not available

Table 5: The production table for the local government for waste and waste-water (mio EUR)

LOCAL GOVERNMENT - WASTE

		2003	2004	2005	2006	2007
		mio EUR				
1	Current transactions					
1,1	Current uses					
1.1.1	Intermediate consumption	5,30	5,90	1,50	1,90	2,10
1.1.4	Other taxes on production					
1.1.2	Compensation of employees			0,70	0,80	0,90
1.1.3	Consumption of fixed capital	0,00	0,00	0,00	0,00	0,00
1.1.5	Less other subsidies on production	0,90	1,60	0,20		4,70
1.1.6	Net operating surplus	0,00		0,00	0,00	0,00
1,2	Output (basic price or cost of production)	4,40	4,30	2,00	2,70	-1,70
1.2.1	Non-environmental output	0,00		0,00	0,00	0,00
1.2.2	Environmental protection output	4,40	4,30	2,00	2,70	-1,70
1.2.2.1	non-market	4,03	3,92	1,82	2,46	-1,54
1.2.2.2	market	0,37	0,38	0,18	0,24	-0,16
1,3	Current environmental protection resources	7,57	7,48	4,48	5,24	5,24
1.3.1	Market output (including partial payments)	0,37	0,38	0,18	0,24	-0,16
1.3.2	Current transfers	7,20	7,10	4,30	5,00	5,40
2	Capital transactions					
2,1	Gross fixed capital formation	14,80	15,60	0,20	2,50	1,80
2,2	Other capital uses					
2,3	Investment grants received	8,20	9,30	0,30	1,50	1,00
2,4	Other capital transfers received					
3	Financing by producers	3,43	3,12	-2,58	-1,54	-6,14
4	Labour inputs	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.

LOCAL GOVERNMENT - WASTE -WATER

		2003	2004	2005	2006	2007
		mio EUR				
1	Current transactions					
1,1	Current uses					
1.1.1	Intermediate consumption	2,60	3,00	0,60	0,30	0,30
1.1.4	Other taxes on production					
1.1.2	Compensation of employees					
1.1.3	Consumption of fixed capital	0,00	0,00	0,00	0,00	0,00
1.1.5	Less other subsidies on production	0,60	1,20			
1.1.6	Net operating surplus	0,00		0,00	0,00	0,00

1,2	Output (basic price or cost of production)	2,00	1,80	0,60	0,30	0,30
1.2.1	Non-environmental output	0,00	0,00	0,00	0,00	0,00
1.2.2	Environmental protection output	2,00	1,80	0,60	0,30	0,30
1.2.2.1	non-market	1,83	1,64	0,54	0,27	0,27
1.2.2.2	market	0,17	0,16	0,06	0,03	0,03
1,3	Current environmental protection resources	0,17	0,16	0,06	0,03	0,03
1.3.1	Market output (including partial payments)	0,17	0,16	0,06	0,03	0,03
1.3.2	Current transfers					
2	Capital transactions					
2,1	Gross fixed capital formation	31,80	33,70	0,80		
2,2	Other capital uses					
2,3	Investment grants received	15,80	17,80	8,50	7,60	3,20
2,4	Other capital transfers received					
3	Financing by producers	17,83	17,54	-7,16	-7,33	-2,93
4	Labour inputs	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.

4.1.2 Specialised producers

Specialised producers execute a characteristic activity as their principal activity. While performing the project we were focused on waste-water management (NACE 41) and waste management (NACE 90) according to the NACE Rev.1.1. There was not a problem for identifying these producers. The problem was only in the NACE 41 whereas it was difficult to separate uses dealing with water supply and waste-water management. We have decided to account all NACE 41 units as specialised producers. The real distinction will be done with the implementation of NACE Rev. 2.

Output for specialised producers was taken mainly from the supply and use table and from the survey on specialised producer expenditures and income on a two digit level (NACE 41, NACE 90).

Table 6: The production table for the specialised producers (data description)

1. CURRENT TRANSACTIONS	
1.1 Current uses	
1.1.1 Intermediate consumption	The intermediate consumption and other taxes on production for NACE 90, 41 are available in the national accounts by industry (the use table)
1.1.4 Other taxes on production	
1.1.2 Compensation of employees	The compensation of employees for NACE 90, 41 is available in the national accounts by industry (the use table)
1.1.3 Consumption of fixed capital	The consumption of fixed capital for NACE 90,41 is available in the national accounts by industry (the use table)
1.1.5 Less other subsidies on production	We calculated this for NACE 90 and 41 by the shares through supply table
1.1.6 Net operating surplus	Net operating surplus for NACE 90 and 41 is available in the national accounts by industry (the use table)
1.2. Output (cost of production)	The output for NACE 90, 41 is available in the national accounts by industry (the use table)
1.2.1 Non-environmental output	Non-environmental output is calculated by applying the share of 'other business income' in total output found for companies belonging to NACE 90, 41 in the national accounts (data from use table)
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, 41 in the national accounts
1.2.2.1 Non-market	We calculated non-market output from the output of companies belonging to NACE 45, 70, 74, 92, and 93.
1.2.2.2 Market	The market output is Environmental protection output minus Non-market output
1.3 Current EP resources	Sum of 1.3.1 and 1.3.2
1.3.1 Market output (incl. Partial payments)	The market output is equal to 1.2.2.2 Environmental protection output. We assume there is no partial payments
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 (based on COFOG 510 for NACE 90 and 520 for NACE 41)
2. CAPITAL TRANSACTIONS	
2.1.Gross Fixed Capital Formation	Gross fixed capital formation for NACE 90 and 41 is taken from EP survey OKI-S
2.2. Other capital uses	
2.3 Investment grants received	Investment grants received for NACE 90 and 41 are taken from EP survey OKI-S
2.4 Other capital transfers received	Other capital transfers received were calculated from transfers received by COFOG 510 (for NACE 90) and by COFOG 520 (for NACE 41) on the base of the share of NACE 90 or 41 code to total output in the supply table
3 FINANCING BY PRODUCERS	The financing by producers is equal to the sum of current and capital uses minus current resources and capital transfers
4 LABOUR INPUTS	These data are not available
5 STOCK OF FIXED ASSETS	These data are not available

Table 7: The production table for the specialised producers for waste and waste-water (mio EUR)

SPECIALISED PRODUCERS - WASTE

		2003	2004	2005	2006	2007
		mio EUR				
1	Current transactions					
1.1	Current uses					
1.1.1	Intermediate consumption	87,63	94,67	102,09	121,18	142,76
1.1.4	Other taxes on production	-0,04	6,17	10,22	8,14	6,49
1.1.2	Compensation of employees	59,85	64,50	71,20	76,12	86,94
1.1.3	Consumption of fixed capital	35,74	42,52	38,90	42,01	45,37
1.1.5	Less other subsidies on production	8,05	7,89	8,33	9,77	10,94
1.1.6	Net operating surplus	-4,45	-1,66	-1,44	2,99	10,79
1.2	Output (basic price or cost of production)	178,73	206,20	220,96	250,43	292,36
1.2.1	Non-environmental output	21,58	35,76	38,11	40,51	50,03
1.2.2	Environmental protection output	157,15	170,43	182,85	209,92	242,33
1.2.2.1	non-market	10,19	17,46	18,58	18,69	22,91
1.2.2.2	market	146,95	152,98	164,27	191,23	219,42
1.3	Current environmental protection resources	148,05	154,80	165,83	193,66	222,62
1.3.1	Market output (including partial payments)	146,95	152,98	164,27	191,23	219,42
1.3.2	Current transfers	1,10	1,82	1,56	2,43	3,19
2	Capital transactions					
2.1	Gross fixed capital formation	7,38	7,80	8,31	17,54	30,85
2.2	Other capital uses					
2.3	Investment grants received	8,80	11,41	7,33	0,00	0,00
2.4	Other capital transfers received	3,43	3,82	4,05	6,95	17,90
3	Financing by producers	7,68	12,02	18,00	33,80	50,57
4	Labour inputs	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.
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SPECIALISED PRODUCERS – WASTE-WATER

		2003	2004	2005	2006	2007
		mio EUR				
1	Current transactions					
1,1	Current uses					
1.1.1	Intermediate consumption	73,16	78,43	86,94	102,83	116,99
1.1.4	Other taxes on production	6,67	8,25	9,64	8,16	7,95
1.1.2	Compensation of employees	52,01	55,83	60,83	63,35	68,38
1.1.3	Consumption of fixed capital	41,03	43,05	42,72	43,68	47,14
1.1.5	Less other subsidies on production	6,80	6,04	6,52	7,94	8,95
1.1.6	Net operating surplus	-7,78	-7,87	-7,09	-0,95	0,06
1,2	Output (basic price or cost of production)	165,09	177,69	193,04	217,07	240,52
1.2.1	Non-environmental output	48,57	75,65	82,34	84,83	89,54
1.2.2	Environmental protection output	116,52	102,04	110,70	132,24	150,98
1.2.2.1	non-market	27,21	49,15	53,49	52,04	54,21
1.2.2.2	market	89,31	52,89	57,21	80,21	96,77
1,3	Current environmental protection resources	89,51	53,43	57,39	80,47	97,18
1.3.1	Market output (including partial payments)	89,31	52,89	57,21	80,21	96,77
1.3.2	Current transfers	0,20	0,54	0,17	0,27	0,41
2	Capital transactions					
2,1	Gross fixed capital formation	3,38	10,57	8,25	22,76	23,14
2,2	Other capital uses					
2,3	Investment grants received	19,93	15,15	17,57	2,50	0,00
2,4	Other capital transfers received	11,26	10,51	9,71	11,07	14,35
3	Financing by producers	10,45	44,02	44,00	72,04	76,94
4	Labour inputs	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.

We assumed that NACE industries we included as secondary producers are the ones with output of the secondary specialised production (CPA 41 and CPA 90) taken from production statistics through supply table for the observing years. For avoiding double counting we decided that the industrial fields of activity are ancillary producers therefore among the secondary ones we took in the consideration only fields of activity under NACE Rev. 1: 45, 50, 51, 52, 55, 60, 63, 74, 80, 85.

4.1.3 Secondary specialised producers

Non-specialised characteristic producers execute a characteristic activity as secondary or ancillary to a principal non-characteristic activity.

We assumed that NACE industries we included as secondary producers are the ones with output of the secondary specialised production (CPA 41 and CPA 90) taken from production statistics through supply table for the observing years.

Data from supply tables enabled us to calculate coefficients of environmental protection output to the total output for the different secondary producers. The NACE categories which we included as secondary producers are NACE Rev. 1.1: 45, 50, 51, 52, 55, 60, 63, 74, 75, 80, and 85.

Table 8: The production table for secondary specialised producers (data description)

1. CURRENT TRANSACTIONS	
1.1 Current uses	
1.1.1 Intermediate consumption	The intermediate consumption and other taxes on production for secondary specialised producers are available in the national accounts by industry (first we calculated share of secondary output to total output using data from supply table and with this share we calculated intermediate consumption in use table)
1.1.4 Other taxes on production	
1.1.2 Compensation of employees	The compensation of employees for secondary specialised producers is available in the national accounts by industry (supply and use table)
1.1.3 Consumption of fixed capital	The consumption of fixed capital for secondary specialised producers is available in the national accounts by industry (supply and use table)
1.1.5 Less other subsidies on production	We assume to be zero
1.1.6 Net operating surplus	Net operating surplus for secondary specialised producers is available in the national accounts by industry (supply and use table)
1.2. Output (cost of production)	The output for secondary specialised producers is available in the national accounts by industry (supply and use tables)
1.2.1 Non-environmental output	Non-environmental output is equal to zero
1.2.2 Environmental protection output	Environmental output is equal to 1.2. Output
1.2.2.1 Non-market	There is no non-market output
1.2.2.2 Market	The market output is equal to total environmental protection output
1.3 Current EP resources	Sum of 1.3.1 and 1.3.2
1.3.1 Market output (incl. Partial payments)	We assume that partial payments not to exist so Market output is equal to 1.2.2.2 Market
1.3.2 Current transfers	We considered as negligible
2. CAPITAL TRANSACTIONS	
2.1. Gross Fixed Capital Formation	Gross fixed capital formation for secondary specialised producers is taken from EP survey OKI
2.2. Other capital uses	
2.3 Investment grants received	Investment grants received for secondary specialised producers is taken from EP survey OKI
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
4 LABOUR INPUTS	These data are not available
5 STOCK OF FIXED ASSETS	These data are not available

Table 9: The production table for the secondary specialised producers for waste and waste-water (mio EUR)**SECONDARY SPECIALISED PRODUCERS - WASTE**

		2003	2004	2005	2006	2007
		mio EUR				
1	Current transactions					
1,1	Current uses					
1.1.1	Intermediate consumption	6,89	3,93	4,23	4,90	6,10
1.1.4	Other taxes on production	0,06	0,04	0,05	0,05	0,04
1.1.2	Compensation of employees	1,92	1,49	1,64	1,76	1,98
1.1.3	Consumption of fixed capital	0,33	0,28	0,29	0,31	0,34
1.1.5	Less other subsidies on production		0,00		0,00	0,00
1.1.6	Net operating surplus	0,72	0,62	0,71	0,99	1,23
1,2	Output (basic price or cost of production)	9,92	6,37	6,93	8,00	9,70

1.2.1	Non-environmental output	0,00	0,00	0,00	0,00	0,00
1.2.2	Environmental protection output	9,92	6,37	6,93	8,00	9,70
1.2.2.1	non-market	0,00	0,00	0,00	0,00	0,00
1.2.2.2	market	9,92	6,37	6,93	8,00	9,70
1.3	Current environmental protection resources	9,92	6,37	6,93	8,00	9,70
1.3.1	Market output (including partial payments)	9,92	6,37	6,93	8,00	9,70
1.3.2	Current transfers	0,00	0,00	0,00	0,00	0,00
2	Capital transactions					
2.1	Gross fixed capital formation	0,01	0,39	3,82	16,49	20,77
2.2	Other capital uses		0,00	0,00	0,00	0,00
2.3	Investment grants received	0,00	5,17	4,87	3,85	3,44
2.4	Other capital transfers received					
3	Financing by producers	0,01	-4,78	-1,06	12,65	17,33
4	Labor inputs	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.

SECONDARY SPECIALISED PRODUCERS – WASTE-WATER

		2003	2004	2005	2006	2007
		mio EUR				
1	Current transactions					
1.1	Current uses					
1.1.1	Intermediate consumption	0,11	3,81	4,16	4,56	5,54
1.1.4	Other taxes on production	0,00	0,08	0,09	0,07	0,05
1.1.2	Compensation of employees	0,09	2,19	2,35	2,74	3,13
1.1.3	Consumption of fixed capital	0,02	0,42	0,41	0,43	0,48
1.1.5	Less other subsidies on production		0,00		0,00	0,00
1.1.6	Net operating surplus	0,02	1,05	1,14	1,29	1,67
1.2	Output (basic price or cost of production)	0,25	7,54	8,15	9,09	10,87
1.2.1	Non-environmental output	0,00	0,00	0,00	0,00	0,00
1.2.2	Environmental protection output	0,25	7,54	8,15	9,09	10,87
1.2.2.1	non-market	0,00	0,00	0,00	0,00	0,00
1.2.2.2	market	0,25	7,54	8,15	9,09	10,87
1.3	Current environmental protection resources	0,25	7,54	8,15	9,09	10,87
1.3.1	Market output (including partial payments)	0,25	7,54	8,15	9,09	10,87
1.3.2	Current transfers	0,00	0,00	0,00	0,00	0,00
2	Capital transactions					
2.1	Gross fixed capital formation	0,01	4,81	29,77	53,63	24,50
2.2	Other capital uses		0,00	0,00	0,00	0,00
2.3	Investment grants received	0,00	15,39	24,18	0,00	0,00
2.4	Other capital transfers received					
3	Financing by producers	0,01	-10,58	5,59	53,63	24,50
4	Labour inputs	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.

4.1.4 Ancillary producers

Non-specialised ancillary activities are performed in-house and for own use in order to limit the negative effect of the main production activity to the environment.

Ancillary production of environmental protection is purposed for in-house protection by companies. Both current expenditure and investment are taken into account. Some data (gross fixed capital formation and investment grants received) are taken from the annual survey on environmental expenditure and some (intermediate consumption, other taxes on production, compensation of employees, consumption

of fixed capital, net operating surplus, output at basic prices) are calculated from the supply and use tables.

For avoiding double counting we decided that the industrial fields of activity are ancillary producers. Ancillary output is calculated on the base of environmental protection expenditure survey by industries (NACE C, D, and E - only 40). Environmental split was estimated according to the share of data on compensation of employees reported in the environmental expenditure survey to the total compensation of employees in the field of activity in the use table. Data on gross fixed capital formation and investment grants received for environmental protection were taken directly from the environmental protection survey OKI.

Table 10: Production of environmental protection services by ancillary producers (data description)

1. CURRENT TRANSACTIONS	
1.1 Current uses	
1.1.1 Intermediate consumption	The intermediate consumption and other taxes on production for ancillary producers is available in the national accounts by industry (supply and use table)
1.1.4 Other taxes on production	
1.1.2 Compensation of employees	The compensation of employees for ancillary producers is available in the national accounts by industry (supply and use table)
1.1.3 Consumption of fixed capital	The consumption of fixed capital for ancillary producers is available in the national accounts by industry (supply and use table)
1.1.5 Less other subsidies on production	We considered it zero
1.1.6 Net operating surplus	Net operating surplus for ancillary producers is available in the national accounts by industry (supply and use table)
1.2. Output (cost of production)	The output for ancillary producers is available in the national accounts by industry (supply and use table)
1.2.1 Non-environmental output	Is equal to zero
1.2.2 Environmental protection output	All output is environmental output so 1.2.2 is equal to 1.2
1.2.2.1 Non-market	Ancillary output is by definition non-market output so 1.2.2.1 is equal to 1.2.2
1.2.2.2 Market	There is no market output
1.3 Current EP resources	Sum of 1.3.1 and 1.3.2
1.3.1 Market output (incl. Partial payments)	Is equal to 1.2.2.2
1.3.2 Current transfers	We assume it is zero (for avoiding double counting)
2. CAPITAL TRANSACTIONS	
2.1. Gross Fixed Capital Formation	Gross fixed capital formation for ancillary producers is taken from EP survey OKI
2.2. Other capital uses	
2.3 Investment grants received	Investment grants received for ancillary producers is taken from EP survey OKI
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
4 LABOUR INPUTS	These data are not available
5 STOCK OF FIXED ASSETS	These data are not available

Table 11: Production of environmental protection services by ancillary producers for waste and waste-water (mio EUR)

ANCILLARY PRODUCERS - WASTE

		2003	2004	2005	2006	2007
		mio EUR				
1	Current transactions					
1,1	Current uses					
1.1.1	Intermediate consumption	16,52	4,44	5,15	6,31	135,29
1.1.4	Other taxes on production	0,34	0,06	0,08	0,08	1,28
1.1.2	Compensation of employees	4,48	1,19	1,37	1,55	31,22
1.1.3	Consumption of fixed capital	2,03	0,48	0,55	0,57	11,68
1.1.5	Less other subsidies on production					
1.1.6	Net operating surplus	2,00	0,45	0,49	0,72	15,62
1,2	Output (basic price or cost of production)	25,37	6,62	7,64	9,23	195,09
1.2.1	Non-environmental output	0,00	0,00	0,00	0,00	0,00
1.2.2	Environmental protection output	25,37	6,62	7,64	9,23	195,09
1.2.2.1	non-market	25,37	6,62	7,64	9,23	195,09
1.2.2.2	market	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
1.3.1	Market output (including partial payments)	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
2	Capital transactions					
2,1	Gross fixed capital formation	22,10	7,95	8,41	8,85	17,65
2,2	Other capital uses					
2,3	Investment grants received	0,13	0,12	0,06	0,00	0,02
2,4	Other capital transfers received					
3	Financing by producers	47,34	14,45	15,99	18,08	212,71
4	Labour inputs	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.

ANCILLARY PRODUCERS – WASTE- WATER

		2003	2004	2005	2006	2007
		mio EUR				
1	Current transactions					
1,1	Current uses					
1.1.1	Intermediate consumption	15,89	3,09	4,16	4,10	62,49
1.1.4	Other taxes on production	0,33	0,04	0,07	0,05	0,59
1.1.2	Compensation of employees	4,30	0,83	1,10	1,00	14,42
1.1.3	Consumption of fixed capital	1,95	0,33	0,45	0,37	5,40
1.1.5	Less other subsidies on production					
1.1.6	Net operating surplus	1,92	0,31	0,39	0,47	7,22
1,2	Output (basic price or cost of production)	24,39	4,61	6,17	5,99	90,12
1.2.1	Non-environmental output	0,00	0,00	0,00	0,00	0,00
1.2.2	Environmental protection output	24,39	4,61	6,17	5,99	90,12
1.2.2.1	non-market	24,39	4,61	6,17	5,99	90,12
1.2.2.2	market	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
1.3.1	Market output (including partial payments)	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
2	Capital transactions					
2,1	Gross fixed capital formation	61,18	22,64	25,76	25,84	22,90
2,2	Other capital uses					
2,3	Investment grants received	0,81	0,84	0,60	0,00	4,75
2,4	Other capital transfers received					

3	Financing by producers	84,76	26,41	31,33	31,83	108,27
4	Labour inputs	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.

4.1.5 Total production of environmental protection services

We have prepared data for both public (central government and local government) and specialized, secondary and ancillary producers of environmental protection for waste and waste-water management. Table 12 shows total production of environmental protection services in Slovenia in the period 2003-2007 for each of environmental domains.

Table 12: Table B: Total production of environmental protection services in Slovenia (mio EUR)

TABLE B TOTAL - WASTE

		2003	2004	2005	2006	2007
		mio EUR				
1	Current transactions					
1,1	Current uses					
1.1.1	Intermediate consumption	117,85	110,04	119,27	141,58	293,15
1.1.4	Other taxes on production	0,46	6,28	10,35	8,26	7,82
1.1.2	Compensation of employees	66,74	67,77	74,91	80,23	121,04
1.1.3	Consumption of fixed capital	38,10	43,28	39,75	42,89	57,39
1.1.5	Less other subsidies on production	9,25	10,29	10,13	11,97	18,24
1.1.6	Net operating surplus	-1,73	-0,59	-0,25	4,70	27,65
1,2	Output (basic price or cost of production)	220,21	224,38	242,23	275,46	499,74
1.2.1	Non-environmental output	21,58	35,76	38,11	40,51	50,03
1.2.2	Environmental protection output	198,63	188,62	204,12	234,95	449,71
1.2.2.1	non-market	41,24	28,82	32,31	35,03	220,34
1.2.2.2	market	157,40	159,80	171,81	199,92	229,37
1,3	Current environmental protection resources	166,29	171,42	185,47	215,95	248,46
1.3.1	Market output (including partial payments)	157,40	159,80	171,81	199,92	229,37
1.3.2	Current transfers	8,90	11,62	13,66	16,03	19,09
2	Capital transactions					
2,1	Gross fixed capital formation	44,39	32,44	37,43	68,69	102,27
2,2	Other capital uses	0,00	0,00	0,00	0,00	0,00
2,3	Investment grants received	17,13	26,01	22,26	16,15	14,06
2,4	Other capital transfers received	3,43	3,82	4,05	6,95	17,90
3	Financing by producers	59,60	23,64	33,81	71,54	289,46
4	Labour inputs	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.

TABLE B TOTAL – WASTE-WATER

		2003	2004	2005	2006	2007
		mio EUR				
1	Current transactions					
1,1	Current uses					
1.1.1	Intermediate consumption	92,56	88,43	98,97	115,49	188,72
1.1.4	Other taxes on production	7,00	8,37	9,80	8,28	8,60
1.1.2	Compensation of employees	56,40	58,85	64,28	67,09	85,93
1.1.3	Consumption of fixed capital	43,00	43,81	43,58	44,48	53,01
1.1.5	Less other subsidies on production	7,40	7,24	7,72	9,54	10,95
1.1.6	Net operating surplus	-5,84	-6,51	-5,56	0,81	8,95

1,2	Output (basic price or cost of production)	192,53	191,74	209,87	234,55	343,21
1.2.1	Non-environmental output	48,57	75,65	82,34	84,83	89,54
1.2.2	Environmental protection output	143,96	116,09	127,53	149,72	253,67
1.2.2.1	non-market	54,16	55,49	61,93	60,21	145,87
1.2.2.2	market	89,80	60,60	65,60	89,51	107,80
1,3	Current environmental protection resources	90,00	61,14	65,77	89,77	108,21
1.3.1	Market output (including partial payments)	89,80	60,60	65,60	89,51	107,80
1.3.2	Current transfers	0,20	0,54	0,17	0,27	0,41
2	Capital transactions					
2,1	Gross fixed capital formation	96,67	72,02	99,98	151,73	121,54
2,2	Other capital uses		0,00	0,00	0,00	0,00
2,3	Investment grants received	48,05	59,09	69,45	30,80	27,15
2,4	Other capital transfers received	11,26	10,51	9,71	11,07	14,35
3	Financing by producers	102,59	67,88	92,29	180,88	239,85
4	Labour inputs	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.

4.3. Table B1 - Supply and use table

Table B1 shows the different uses of environmental protection services, considering final consumption, intermediate consumption and gross capital formation for market and non-market output separately for waste and waste-water.

Table 13 shows the supply and use of environmental protection services in Slovenia in the period 2003-2007.

Table 13: Supply and uses of environmental protection for waste and waste-water (mio EUR)

WASTE

		2003	2004	2005	2006	2007
		mio EUR				
	NON-MARKET					
1	Uses of resident units (purchasers' prices)	41,24	28,82	32,31	35,03	220,34
1,1	Intermediate consumption	35,56	24,08	26,23	27,92	217,99
1.1.1	of which by specialized producers	10,19	17,46	18,58	18,69	22,91
1.1.2	of which by non-specialised producers	25,37	6,62	7,64	9,23	195,09
1.1.3	of which by non-characteristic producers	0,00	0,00	0,00	0,00	0,00
1,2	Final consumption	5,68	4,74	6,08	7,11	2,35
1,3	Gross capital formation (land improvement)	0,00	0,00	0,00	0,00	0,00
2	Exports	0,00	0,00	0,00	0,00	0,00
	Total uses (1+2) = total supply (3+4+5+6)	41,24	28,82	32,31	35,03	220,34
3	Output (basic prices)	41,24	28,82	32,31	35,03	220,34
4	Imports (customs price)	0,00	0,00	0,00	0,00	0,00
5	Non-deductible VAT					
6	Other taxes on products (if any)					
7	Subsidies on products (if any)					
	MARKET					
1	Uses of resident units (purchasers' prices)	157,40	159,80	171,81	199,92	229,37
1,1	Intermediate consumption	156,87	159,34	171,19	199,23	229,12
1.1.1	of which by specialized producers	146,95	152,98	164,27	191,23	219,42
1.1.2	of which by non-specialised producers	0,00	0,00	0,00	0,00	0,00
1.1.3	of which by non-characteristic producers	9,92	6,37	6,93	8,00	9,70
1,2	Final consumption	0,52	0,46	0,62	0,69	0,25

1,3	Gross capital formation (land improvement)	0,00	0,00	0,00	0,00	0,00
2	Exports	0,00	0,00	0,00	0,00	0,00
	Total uses (1+2) = total supply (3+4+5+6)	157,40	159,80	171,81	199,92	229,37
3	Output (basic prices)	157,40	159,80	171,81	199,92	229,37
4	Imports (customs price)	0,00	0,00	0,00	0,00	0,00
5	Non-deductible VAT					
6	Other taxes on products (if any)					
7	Subsidies on products (if any)					
	TOTAL					
1	Uses of resident units (purchasers' prices)	198,63	188,62	204,12	234,95	449,71
1,1	Intermediate	192,43	183,42	197,42	227,15	447,11
1.1.1	of which by specialized producers	157,15	170,43	182,85	209,92	242,33
1.1.2	of which by non-specialised producers	25,37	6,62	7,64	9,23	195,09
1.1.3	of which by non-characteristic producers	9,92	6,37	6,93	8,00	9,70
1,2	Final consumption	6,20	5,20	6,70	7,80	2,60
1,3	Gross capital formation (land improvement)	0,00	0,00	0,00	0,00	0,00
2	Exports	0,00	0,00	0,00	0,00	0,00
	Total uses (1+2) = total supply (3+4+5+6)	198,63	188,62	204,12	234,95	449,71
3	Output (basic prices)	198,63	188,62	204,12	234,95	449,71
4	Imports (customs price)	0,00	0,00	0,00	0,00	0,00
5	Non-deductible VAT					
6	Other taxes on products (if any)					
7	Subsidies on products (if any)					

WASTE-WATER

		2003	2004	2005	2006	2007
		mio EUR				
	NON-MARKET					
1	Uses of resident units (purchasers' prices)	54,16	55,49	61,93	60,21	145,87
1,1	Intermediate consumption	51,60	53,76	59,66	58,02	144,33
1.1.1	of which by specialized producers	27,21	49,15	53,49	52,04	54,21
1.1.2	of which by non-specialised producers	24,39	4,61	6,17	5,99	90,12
1.1.3	of which by non-characteristic producers	0,00	0,00	0,00	0,00	0,00
1,2	Final consumption	2,56	1,73	2,27	2,19	1,54
1,3	Gross capital formation (land improvement)	0,00	0,00	0,00	0,00	0,00
2	Exports	0,00	0,00	0,00	0,00	0,00
	Total uses (1+2) = total supply (3+4+5+6)	54,16	55,49	61,93	60,21	145,87
3	Output (basic prices)	54,16	55,49	61,93	60,21	145,87
4	Imports (customs price)	0,00	0,00	0,00	0,00	0,00
5	Non-deductible VAT					
6	Other taxes on products (if any)					
7	Subsidies on products (if any)					
	MARKET					
1	Uses of resident units (purchasers' prices)	89,80	60,60	65,60	89,51	107,80
1,1	Intermediate consumption	89,56	60,44	65,37	89,30	107,64
1.1.1	of which by specialized producers	89,31	52,89	57,21	80,21	96,77
1.1.2	of which by non-specialised producers	0,00	0,00	0,00	0,00	0,00
1.1.3	of which by non-characteristic producers	0,25	7,54	8,15	9,09	10,87
1,2	Final consumption	0,24	0,17	0,23	0,21	0,16
1,3	Gross capital formation (land improvement)	0,00	0,00	0,00	0,00	0,00
2	Exports	0,00	0,00	0,00	0,00	0,00
	Total uses (1+2) = total supply (3+4+5+6)	89,80	60,60	65,60	89,51	107,80
3	Output (basic prices)	89,80	60,60	65,60	89,51	107,80
4	Imports (customs price)	0,00	0,00	0,00	0,00	0,00

5	Non-deductible VAT					
6	Other taxes on products (if any)					
7	Subsidies on products (if any)					
	TOTAL					
1	Uses of resident units (purchasers' prices)	143,96	116,09	127,53	149,72	253,67
1,1	Intermediate	141,16	114,19	125,03	147,32	251,97
1.1.1	of which by specialized producers	116,52	102,04	110,70	132,24	150,98
1.1.2	of which by non-specialised producers	24,39	4,61	6,17	5,99	90,12
1.1.3	of which by non-characteristic producers	0,25	7,54	8,15	9,09	10,87
1,2	Final consumption	2,80	1,90	2,50	2,40	1,70
1,3	Gross capital formation (land improvement)	0,00	0,00	0,00	0,00	0,00
2	Exports	0,00	0,00	0,00	0,00	0,00
	Total uses (1+2) = total supply (3+4+5+6)	143,96	116,09	127,53	149,72	253,67
3	Output (basic prices)	143,96	116,09	127,53	149,72	253,67
4	Imports (customs price)	0,00	0,00	0,00	0,00	0,00
5	Non-deductible VAT					
6	Other taxes on products (if any)					
7	Subsidies on products (if any)					

4.4 Table A – National expenditure by users

In table A the aggregate national expenditure for environmental protection is calculated. Most important data are on categories of uses of environmental protection services and gross capital formation. Data are derived from Table B and B1.

To avoid double counting we incorporate only the intermediate consumption by the non-specialised and non-characteristic producers.

Table 14: Table A National expenditure by components and by users/beneficiaries (mio EUR)

2003 Waste	PRODUCERS					USERS		Rest of the world	Total
	special. prod.			other prod.		consumers			
Components of national expenditure	government	NACE90	NACE41	non-spec.	non-charact.	households	government		
1 Uses of EP services				25,37	9,92	0,75	5,45	-	41,49
1.1 Final consumption	-	-	-	-	-	0,75	5,45	-	6,20
market	-	-	-	-	-	0,52		-	0,52
non-market	-	-	-	-	-	0,23	5,45	-	5,68
1.2 Intermediate consumption				25,37	9,92	-	-	-	35,29
market				0,00	9,92	-	-	-	9,92
ancillary				25,37	-	-	-	-	25,37
1.3 Capital formation (land improvement)						-	-	-	0,00
2 Gross Capital formation for EP	14,90	5,93	1,46	22,10	0,01	-	-	-	44,39
3 Uses of adapted & connected products	n.a	n.a	n.a	n.a	n.a	n.a	n.a	-	n.a
3.1 Final	n.a	n.a	n.a	n.a	n.a	n.a	n.a	-	n.a
3.2 Intermediate	n.a	n.a	n.a	n.a	n.a	n.a	n.a	-	n.a
3.3 Capital formation	n.a	n.a	n.a	n.a	n.a	n.a	n.a	-	n.a
4 Specific transfers	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	-	n.r.
4.1 Subsidies on production	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	-	n.r.
4.2 Other specific transfers	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	-	n.r.
5 Total uses of resident units (1+2+3+4)	14,90	5,93	1,46	47,47	9,93	0,75	5,45		85,88
6 Financed by the rest of the world									0,00
7 National expenditure for EP (5-6)	14,90	5,93	1,46	47,47	9,93	0,75	5,45		85,88

2003 Waste-Water	PRODUCERS					USERS		Rest of the world	Total
	special. prod.			other prod.		consumers			
Components of national expenditure	government	NACE90	NACE41	non-spec.	non-charact.	households	government		
1 Uses of EP services				24,39	0,25	0,32	2,48	-	27,43
1.1 Final consumption	-	-	-	-	-	0,32	2,48	-	2,80
market	-	-	-	-	-	0,24		-	0,24
non-market	-	-	-	-	-	0,08	2,48	-	2,56
1.2 Intermediate consumption				24,39	0,25	-	-	-	24,63
market				0,00	0,25	-	-	-	0,25
ancillary				24,39	-	-	-	-	24,39
1.3 Capital formation (land improvement)						-	-	-	0,00
2 Gross Capital formation for EP	32,10	2,20	1,18	61,18	0,01	-	-	-	96,67
3 Uses of adapted & connected products	n.a	n.a	n.a	n.a	n.a	n.a	n.a	-	n.a
3.1 Final	n.a	n.a	n.a	n.a	n.a	n.a	n.a	-	n.a
3.2 Intermediate	n.a	n.a	n.a	n.a	n.a	n.a	n.a	-	n.a
3.3 Capital formation	n.a	n.a	n.a	n.a	n.a	n.a	n.a	-	n.a
4 Specific transfers	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	-	n.r.
4.1 Subsidies on production	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	-	n.r.
4.2 Other specific transfers	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	-	n.r.
5 Total uses of resident units (1+2+3+4)	32,10	2,20	1,18	85,57	0,26	0,32	2,48		124,11
6 Financed by the rest of the world									
7 National expenditure for EP (5-6)	32,10	2,20	1,18	85,57	0,26	0,32	2,48		124,11

2004 Waste	PRODUCERS					USERS		Rest of the world	Total
	special. prod			other prod		consumers			
Components of national expenditure	government	NACE90	NACE41	non-spec.	non-charact.	households	government		
1 Uses of EP services				6,62	6,37	0,64	4,56	-	18,19
1.1 Final consumption	-	-	-	-	-	0,64	4,56	-	5,20
market	-	-	-	-	-	0,46		-	0,46
non-market	-	-	-	-	-	0,19	4,56	-	4,74
1.2 Intermediate consumption				6,62	6,37	-	-	-	12,99
market				0,00	6,37	-	-	-	6,37
ancillary				6,62	0,00	-	-	-	6,62
1.3 Capital formation (land improvement)									0,00
2 Gross Capital formation for EP	16,30	5,90	1,90	7,95	0,39	-	-	-	32,44
3 Uses of adapted & connected products	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	n.a.
3.1 Final	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	n.a.
3.2 Intermediate	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	n.a.
3.3 Capital formation	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	n.a.
4 Specific transfers	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	-	n.r.
4.1 Subsidies on production	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	-	n.r.
4.2 Other specific transfers	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	-	n.r.
5 Total uses of resident units (1+2+3+4)	16,30	5,90	1,90	14,57	6,76	0,64	4,56		50,63
6 Financed by the rest of the world									
7 National expenditure for EP (5-6)	16,30	5,90	1,90	14,57	6,76	0,64	4,56		50,63

2004 Waste-Water	PRODUCERS					USERS		Rest of the world	Total
	special. prod			other prod		consumers			
Components of national expenditure	government	NACE90	NACE41	non-spec.	non-charact.	households	government		
1 Uses of EP services				4,61	7,54	0,22	1,68	-	14,05
1.1 Final consumption	-	-	-	-	-	0,22	1,68	-	1,90
market	-	-	-	-	-	0,17		-	0,17
non-market	-	-	-	-	-	0,05	1,68	-	1,73
1.2 Intermediate consumption				4,61	7,54	-	-	-	12,15
market				0,00	7,54	-	-	-	7,54
ancillary				4,61	0,00	-	-	-	4,61
1.3 Capital formation (land improvement)									0,00
2 Gross Capital formation for EP	34,00	1,58	8,99	22,64	4,81	-	-	-	72,02
3 Uses of adapted & connected products	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	n.a.
3.1 Final	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	n.a.
3.2 Intermediate	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	n.a.
3.3 Capital formation	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	n.a.
4 Specific transfers	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	-	n.r.
4.1 Subsidies on production	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	-	n.r.
4.2 Other specific transfers	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	-	n.r.
5 Total uses of resident units (1+2+3+4)	34,00	1,58	8,99	27,25	12,36	0,22	1,68		86,07
6 Financed by the rest of the world									
7 National expenditure for EP (5-6)	34,00	1,58	8,99	27,25	12,36	0,22	1,68		86,07

2005 Waste	PRODUCERS					USERS		Rest of the world	Total
	special. prod			other prod		consumers			
Components of national expenditure	government	NACE90	NACE41	non-spec.	non-charact.	households	government		
1 Uses of EP services				7,64	6,93	0,86	5,84	-	21,27
1.1 Final consumption	-	-	-	-	-	0,86	5,84	-	6,70
market	-	-	-	-	-	0,62		-	0,62
non-market	-	-	-	-	-	0,24	5,84	-	6,08
1.2 Intermediate consumption				7,64	6,93	-	-	-	14,57
market				0,00	6,93	-	-	-	6,93
ancillary				7,64	0,00	-	-	-	7,64
1.3 Capital formation (land improvement)						-	-	-	0,00
2 Gross Capital formation for EP	16,90	7,48	0,83	8,41	3,82	-	-	-	37,43
3 Uses of adapted & connected products	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	n.a.
3.1 Final	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	n.a.
3.2 Intermediate	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	n.a.
3.3 Capital formation	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	n.a.
4 Specific transfers	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	-	n.r.
4.1 Subsidies on production	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	-	n.r.
4.2 Other specific transfers	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	-	n.r.
5 Total uses of resident units (1+2+3+4)	16,90	7,48	0,83	16,05	10,74	0,86	5,84		58,70
6 Financed by the rest of the world									
7 National expenditure for EP (5-6)	16,90	7,48	0,83	16,05	10,74	0,86	5,84		58,70

2005 Waste-Water	PRODUCERS					USERS		Rest of the world	Total
	special. prod			other prod		consumers			
Components of national expenditure	government	NACE90	NACE41	non-spec.	non-charact.	households	government		
1 Uses of EP services				6,17	8,15	0,30	2,20	-	16,83
1.1 Final consumption	-	-	-	-	-	0,30	2,20	-	2,50
market	-	-	-	-	-	0,23		-	0,23
non-market	-	-	-	-	-	0,07	2,20	-	2,27
1.2 Intermediate consumption				6,17	8,15	-	-	-	14,33
market				0,00	8,15	-	-	-	8,15
ancillary				6,17	0,00	-	-	-	6,17
1.3 Capital formation (land improvement)						-	-	-	0,00
2 Gross Capital formation for EP	36,20	2,07	6,18	25,76	29,77	-	-	-	99,98
3 Uses of adapted & connected products	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	n.a.
3.1 Final	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	n.a.
3.2 Intermediate	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	n.a.
3.3 Capital formation	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	n.a.
4 Specific transfers	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	-	n.r.
4.1 Subsidies on production	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	-	n.r.
4.2 Other specific transfers	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	-	n.r.
5 Total uses of resident units (1+2+3+4)	36,20	2,07	6,18	31,94	37,92	0,30	2,20		116,80
6 Financed by the rest of the world									
7 National expenditure for EP (5-6)	36,20	2,07	6,18	31,94	37,92	0,30	2,20		116,80

2006 Waste	PRODUCERS					USERS		Rest of the world	Total
	special. prod			other prod		consumers			
Components of national expenditure	government	NACE90	NACE41	non-spec.	non-charact.	households	government		
1 Uses of EP services				9,23	8,00	0,97	6,83	-	25,03
1.1 Final consumption	-	-	-	-	-	0,97	6,83	-	7,80
market	-	-	-	-	-	0,69		-	0,69
non-market	-	-	-	-	-	0,28	6,83	-	7,11
1.2 Intermediate consumption				9,23	8,00	-	-	-	17,23
market				0,00	8,00	-	-	-	8,00
ancillary				9,23	0,00	-	-	-	9,23
1.3 Capital formation (land improvement)						-	-	-	0,00
2 Gross Capital formation for EP	25,80	13,44	4,09	8,85	16,49	-	-	-	68,69
3 Uses of adapted & connected products	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	n.a.
3.1 Final	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	n.a.
3.2 Intermediate	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	n.a.
3.3 Capital formation	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	n.a.
4 Specific transfers	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	-	n.r.
4.1 Subsidies on production	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	-	n.r.
4.2 Other specific transfers	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	-	n.r.
5 Total uses of resident units (1+2+3+4)	25,80	13,44	4,09	18,08	24,50	0,97	6,83		93,71
6 Financed by the rest of the world									
7 National expenditure for EP (5-6)	25,80	13,44	4,09	18,08	24,50	0,97	6,83		93,71

2006 Waste-Water	PRODUCERS					USERS		Rest of the world	Total
	special. prod			other prod		consumers			
	government	NACE90	NACE41	non-spec.	non-charact.	households	government		
Components of national expenditure									
1 Uses of EP services				5,99	9,09	0,28	2,12	-	17,48
1.1 Final consumption	-	-	-	-	-	0,28	2,12	-	2,40
market	-	-	-	-	-	0,21		-	0,21
non-market	-	-	-	-	-	0,07	2,12	-	2,19
1.2 Intermediate consumption				5,99	9,09	-	-	-	15,08
market				0,00	9,09	-	-	-	9,09
ancillary				5,99	0,00	-	-	-	5,99
1.3 Capital formation (land improvement)						-	-	-	0,00
2 Gross Capital formation for EP	49,50	8,29	14,48	25,84	53,63	-	-	-	151,73
3 Uses of adapted & connected products	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	n.a.
3.1 Final	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	n.a.
3.2 Intermediate	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	n.a.
3.3 Capital formation	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	n.a.
4 Specific transfers	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	-	n.r.
4.1 Subsidies on production	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	-	n.r.
4.2 Other specific transfers	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	-	n.r.
5 Total uses of resident units (1+2+3+4)	49,50	8,29	14,48	31,83	62,72	0,28	2,12		169,21
6 Financed by the rest of the world									
7 National expenditure for EP (5-6)	49.50	8.29	14.48	31.83	62.72	0.28	2.12		169.21

2007 Waste	PRODUCERS					USERS		Rest of the world	Total
	special. prod			other prod		consumers			
Components of national expenditure	government	NACE90	NACE41	non-spec.	non-charact.	households	government		
1 Uses of EP services				195,09	9,70	0,34	2,26	-	207,38
1.1 Final consumption	-	-	-	-	-	0,34	2,26	-	2,60
market	-	-	-	-	-	0,25		-	0,25
non-market	-	-	-	-	-	0,09	2,26	-	2,35
1.2 Intermediate consumption				195,09	9,70	-	-	-	204,78
market				0,00	9,70	-	-	-	9,70
ancillary				195,09	0,00	-	-	-	195,09
1.3 Capital formation (land improvement)						-	-	-	0,00
2 Gross Capital formation for EP	33,00	28,39	2,46	17,65	20,77	-	-	-	102,27
3 Uses of adapted & connected products	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	n.a.
3.1 Final	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	n.a.
3.2 Intermediate	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	n.a.
3.3 Capital formation	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	n.a.
4 Specific transfers	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	-	n.r.
4.1 Subsidies on production	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	-	n.r.
4.2 Other specific transfers	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	-	n.r.
5 Total uses of resident units (1+2+3+4)	33,00	28,39	2,46	212,73	30,47	0,34	2,26		309,66
6 Financed by the rest of the world									
7 National expenditure for EP (5-6)	33,00	28,39	2,46	212,73	30,47	0,34	2,26		309,66

2007 Waste-Water	PRODUCERS					USERS		Rest of the world	Total
	special. prod			other prod		consumers			
Components of national expenditure	government	NACE90	NACE 41	non-spec.	non-charact.	households	government		
1 Uses of EP services				54,21	10,87	0,21	1,49	-	66,78
1.1 Final consumption	-	-	-	-	-	0,21	1,49	-	1,70
market	-	-	-	-	-	0,16		-	0,16
non-market	-	-	-	-	-	0,05	1,49	-	1,54
1.2 Intermediate consumption				54,21	10,87	-	-	-	65,08
market				0,00	10,87	-	-	-	10,87
ancillary				54,21	0,00	-	-	-	54,21
1.3 Capital formation (land improvement)						-	-	-	0,00
2 Gross Capital formation for EP	51,00	5,74	17,40	22,90	24,50	-	-	-	121,54
3 Uses of adapted & connected products	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	n.a.
3.1 Final	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	n.a.
3.2 Intermediate	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	n.a.
3.3 Capital formation	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	n.a.
4 Specific transfers	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	-	n.r.
4.1 Subsidies on production	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	-	n.r.
4.2 Other specific transfers	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	n.r.	-	n.r.
5 Total uses of resident units (1+2+3+4)	51,00	5,74	17,40	77,11	35,37	0,21	1,49		188,32
6 Financed by the rest of the world									
7 National expenditure for EP (5-6)	51,00	5,74	17,40	77,11	35,37	0,21	1,49		188,32

4.5 Table C – Financing of expenditure

Considering environmental taxations we took into account only taxation for water burdening and waste landfilling. Only the earmarked part of taxation was considered as capital transfer from corporation to corporation and the rest of the taxation as transfer from corporations to central government.

In the future more environmental transfers should be included.

Table 15: Table C – Financing of expenditure for waste and waste-water (mio EUR)

2003, WASTE

mio EUR	PRODUCERS				USERS		Rest of the world	Total
FINANCING UNITS	spec. prod.		other producers		consumers			
	government	NACE90,41	non- spec.	non- charact.	households	government		
1. General government	14,90				0,01	5,45		20,36
Federal government	0,10					1,65		1,75
Local government	14,80				0,01	3,80		18,61
2. NPISHs								
3. Corporations		7,38	47,47	9,93				64,78
Specialized producers		7,38						7,38
Other producers			47,47	9,93				57,40
4. Households					0,74			0,74
NATIONAL EXPENDITURE	14,90	7,38	47,47	9,93	0,75	5,45		85,88
Rest of the world								
Uses of resident units	14,90	7,38	47,47	9,93	0,75	5,45		85,88

2003, WASTE-WATER

mio EUR	PRODUCERS				USERS		Rest of the world	Total
FINANCING UNITS	spec. prod.		other producers		consumers			
	government	NACE90,41	non-spec.	non-charact.	households	government		
1. General government	32,10				0,00	2,48		34,59
Federal government	0,30					0,73		1,03
Local government	31,80				0,00	1,75		33,56
2. NPISHs								
3. Corporations		3,38	85,57	0,26				89,21
Specialized producers		3,38						3,38
Other producers			85,57	0,26				85,83
4. Households					0,31			0,31
NATIONAL EXPENDITURE	32,10	3,38	85,57	0,26	0,32	2,48		124,11
Rest of the world								
Uses of resident units	32,10	3,38	85,57	0,26	0,32	2,48		124,11

2004, WASTE

mio EUR	PRODUCERS				USERS		Rest of the world	Total
FINANCING UNITS	Spec.prod.		other producers		Consumers			
	government	NACE90,41	non-spec.	non-charact.	households	government		
1. General government	16,30				0,01	4,56		20,87
Federal government	0,70					0,82		1,52
Local government	15,60				0,01	3,73		19,34
2. NPISHs								
3. Corporations		7,80	14,57	6,76				29,13
Specialized producers		7,80						7,80
Other producers			14,57	6,76				21,33
4. Households					0,63			0,63
NATIONAL EXPENDITURE	16,30	7,80	14,57	6,76	0,64	4,56		50,63
Rest of the world								
Uses of resident units	16,30	7,80	14,57	6,76	0,64	4,56		50,63

2004, WASTE-WATER

mio EUR	PRODUCERS				USERS		Rest of the world	Total
FINANCING UNITS	Spec.prod.		other producers		Consumers			
	government	NACE90,41	non- spec.	non- charact.	households	government		
1. General government	34,00				0,00	1,68		35,68
Federal government	0,30					0,09		0,39
Local government	33,70				0,00	1,59		35,29
2. NPISHs								
3. Corporations		10,57	27,25	12,36				50,17
Specialized producers		10,57						10,57
Other producers			27,25	12,36				39,60
4. Households					0,22			0,22
NATIONAL EXPENDITURE	34,00	10,57	27,25	12,36	0,22	1,68		86,07
Rest of the world								
Uses of resident units	34,00	10,57	27,25	12,36	0,22	1,68		86,07

2005, WASTE

mio EUR	PRODUCERS				USERS		Rest of the world	Total
FINANCING UNITS	spec. prod.		other producers		consumers			
	government	NACE90,41	non- spec.	non- charact.	households	government		
1. General government	16,90				0,01	5,84		22,75
Federal government	0,20					1,82		2,02
Local government	16,70				0,01	4,03		20,74
2. NPISHs								
3. Corporations		8,31	16,05	10,74				35,10
Specialized producers		8,31						8,31
Other producers			16,05	10,74				26,79
4. Households					0,85			0,85
NATIONAL EXPENDITURE	16,90	8,31	16,05	10,74	0,86	5,84		58,70
Rest of the world								
Uses of resident units	16,90	8,31	16,05	10,74	0,86	5,84		58,70

2005, WASTE-WATER

mio EUR	PRODUCERS				USERS		Rest of the world	Total
FINANCING UNITS	spec. prod.		other producers		consumers			
	government	NACE90,41	non- spec.	non- charact.	households	government		
1. General government	36,20				0,00	2,20		38,40
Federal government	0,80					0,54		1,34
Local government	35,40				0,00	1,65		37,06
2. NPISHs								
3. Corporations		8,25	31,94	37,92				78,10
Specialized producers		8,25						8,25
Other producers			31,94	37,92				69,86
4. Households					0,30			0,30
NATIONAL EXPENDITURE	36,20	8,25	31,94	37,92	0,30	2,20		116,80
Rest of the world								
Uses of resident units	36,20	8,25	31,94	37,92	0,30	2,20		116,80

2006, WASTE

mio EUR	PRODUCERS				USERS		Rest of the world	Total
FINANCING UNITS	spec. prod.		other producers		consumers			
	government	NACE90,41	non-spec.	non-charact.	households	government		
1. General government	25,80				0,01	6,83		32,64
Federal government	2,50					2,46		4,96
Local government	23,30				0,01	4,36		27,68
2. NPISHs								
3. Corporations		17,54	18,08	24,50				60,11
Specialized producers		17,54						17,54
Other producers			18,08	24,50				42,58
4. Households					0,96			0,96
NATIONAL EXPENDITURE	25,80	17,54	18,08	24,50	0,97	6,83		93,71
Rest of the world								
Uses of resident units	25,80	17,54	18,08	24,50	0,97	6,83		93,71

2006, WASTE-WATER

mio EUR	PRODUCERS				USERS		Rest of the world	Total
FINANCING UNITS	spec. prod.		other producers		consumers			
	government	NACE90,41	non-spec.	non-charact.	households	government		
1. General government	49,50				0,00	2,12		51,62
Federal government	0,00					0,27		0,27
Local government	49,50				0,00	1,85		51,35
2. NPISHs								
3. Corporations		22,76	31,83	62,72				117,31
Specialized producers		22,76						22,76
Other producers			31,83	62,72				94,54
4. Households					0,28			0,28
NATIONAL EXPENDITURE	49,50	22,76	31,83	62,72	0,28	2,12		169,21
Rest of the world								
Uses of resident units	49,50	22,76	31,83	62,72	0,28	2,12		169,21

2007, WASTE

mio EUR	PRODUCERS				USERS		Rest of the world	Total
FINANCING UNITS	Spec.prod.		other producers		Consumers			
	government	NACE90,41	non- spec.	non- charact.	households	government		
1. General government	33,00				0,01	2,26		35,26
Federal government	1,80					-1,54		0,26
Local government	31,20				0,01	3,80		35,00
2. NPISHs								
3. Corporations		30,85	212,73	30,47				274,06
Specialized producers		30,85						30,85
Other producers			212,73	30,47				243,20
4. Households					0,34			0,34
NATIONAL EXPENDITURE	33,00	30,85	212,73	30,47	0,34	2,26		309,66
Rest of the world								
Uses of resident units	33,00	30,85	212,73	30,47	0,34	2,26		309,66

2007, WASTE-WATER

mio EUR	PRODUCERS				USERS		Rest of the world	Total
FINANCING UNITS	spec. prod.		other producers		consumers			
	government	NACE90,41	non- spec.	non- charact.	households	government		
1. General government	51,00				0,00	1,49		52,49
Federal government	0,00					0,27		0,27
Local government	51,00				0,00	1,22		52,22
2. NPISHs								
3. Corporations		23,14	77,11	35,37				135,62
Specialized producers		23,14						23,14
Other producers			77,11	35,37				112,48
4. Households					0,21			0,21
NATIONAL EXPENDITURE	51,00	23,14	77,11	35,37	0,21	1,49		188,32
Rest of the world								
Uses of resident units	51,00	23,14	77,11	35,37	0,21	1,49		188,32

5 Study visit of the expert from the Belgian Federal Planning Bureau

In the project proposal we have planned two study visits for consultation on constructing environmental protection expenditure accounts for our country. Among the countries that have already set up EPEA we selected Belgium. In February 2010 we have an opportunity for realisation of a three days visit of Mr. Vandille, from Belgian Federal Planning Bureau, one of the most experienced experts in the field of EPEA.

The expert had presented us the methodology and the way of filling in the Belgian EPEA. We were informed about data availability in Belgium. We introduced to him data sources from statistical surveys and administrative sources that were necessary for constructing the tables for Slovenia. In further work we considered the use of some formulas from Belgian EPEA and their implementation to tables prepared for Slovenia. Mr Vandille explained us also some ways of data estimations.

Complete approach of constructing and calculation of EPEA tables for Slovenia was, with small modifications, made on the base of Belgian EPEA.

6 CONCLUSION

The purpose of this project was the first step for setting up a framework for the procedure for regular production, collection and dissemination of high quality statistics concerning environmental protection expenditure accounts harmonized with Community methods. In the project we were focused on two environmental domains, waste and waste-water management. We set up Table B – Production table for central and local government, specialised producers (NACE Rev. 1.1 90 and 41), secondary and ancillary producers. From the production table B we derived table on supply and uses of EP services (Table B1), table on uses of EP services (Table A) and table on financing of expenditure (Table C). While performing the pilot project we were focused on data collection from statistical surveys and administrative sources.

When studying the official documents concerning the EPEA we have already encountered some obstacles as lack of data on secondary and ancillary activities and missing data on environmental goods and service sector.

We do not have enough data on financial flows, so detailed overview on allocation of financial streams should be one of priorities for future work (setting up table C1). We have data on environment related taxations, some data on subsidies and not enough data on other transfers.

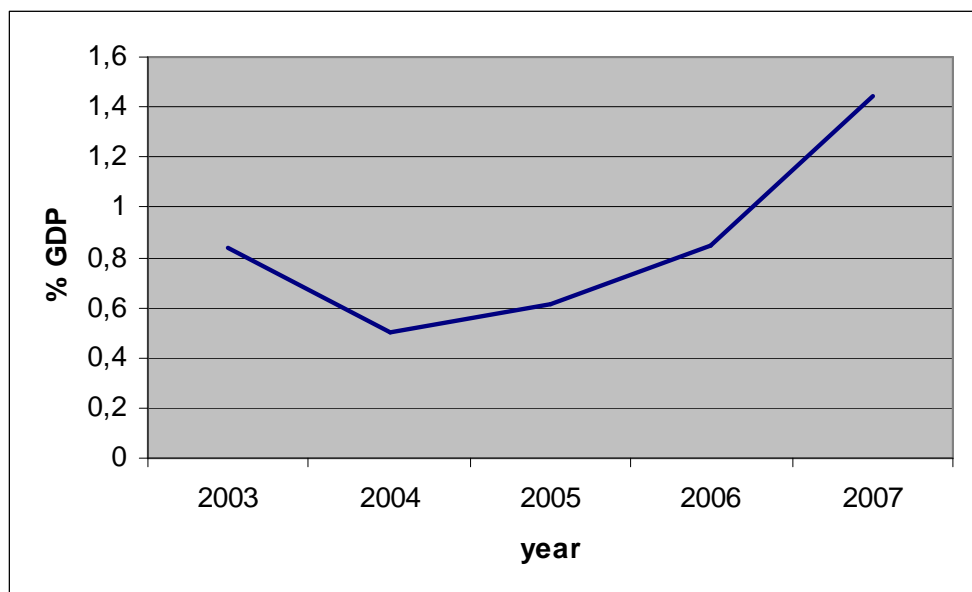
Because of the major use of data from NA we suppose there is a minimum possibility of double counting.

In this place we want to say special thanks to the people from National Accounts Department for their great help with performing the project.

In the figure 1 we follow national expenditure for waste and waste-water management as a share of GDP. Data for 2007 have risen in the whole economy.

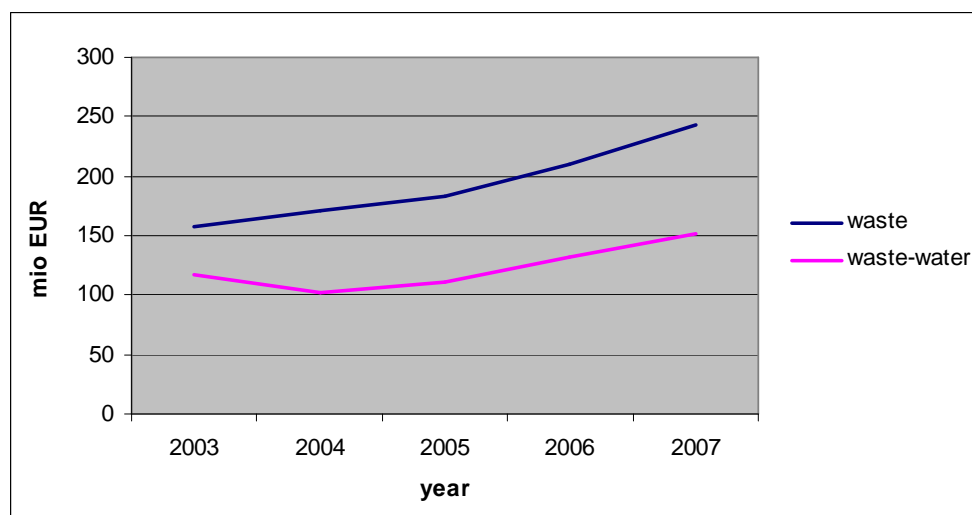
With the detailed overview in performing next pilot project we have to search for this reason in details.

Figure 1: National expenditure waste and waste-water (mio EUR), Slovenia, 2003 - 2007



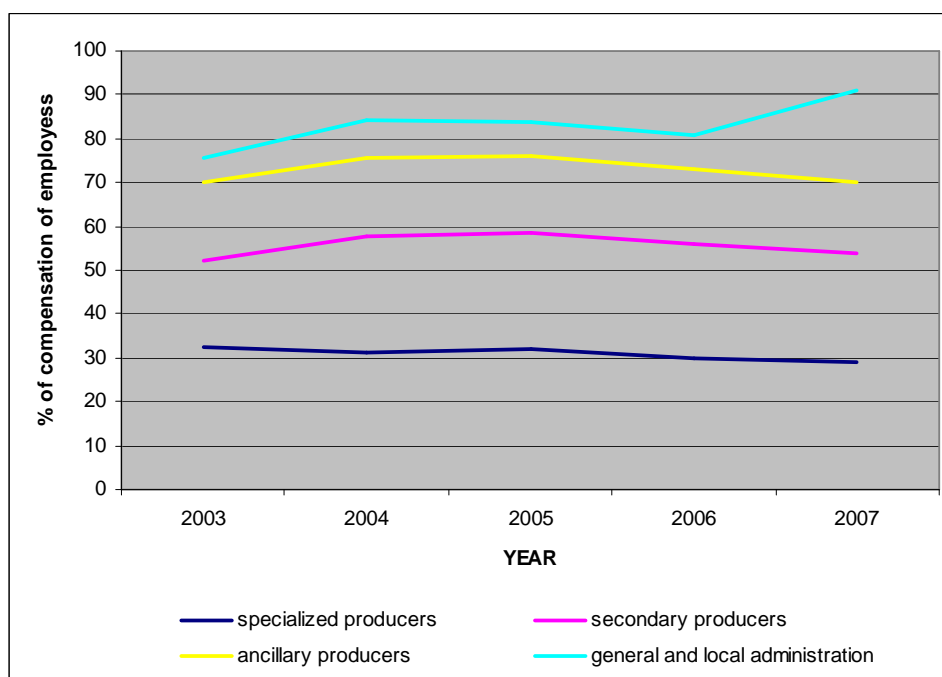
In the figure 2 we follow data on environmental protection output for specialised producers. We can assume that specialised producers are from year to year more active in the field of environmental protection. This data can be comparable with physical data on reuse and recycling of wastes.

Figure 2: Environmental protection output for specialised producers (mio EUR), Slovenia, 2003 - 2007



In the figure 3 we follow share of data on compensation of employees in total output of environmental protection. The raise is shown in the governmental sector while the units performing environmental protection reached the peak in 2005 and from then on the share is declining. The reason could be find in the automatisisation in waste and waste-water management.

Figure 3: Share of compensation of employees from total output, Slovenia, 2003 - 2007



7 Recommendations

In our country we started relatively late with the implementation of the SERIEE framework for Environmental Protection Expenditure Accounts.

The independent survey on environmental expenditure by industries was, with the help of Eurostat, set up in 2002. For better understanding the details in compilation of EPEA it is recommended to attend a kind of thematic workshop organised by Eurostat.

For further work more detailed study is advised for data improvement mainly for:

- enlarging data collection to all environmental domains;
- detailed data on environmental goods and service;
- for governmental sector it will be useful to check in detail market environmental protection output and the flow of current and capital transfers;
- detailed further investigation on capital and current transactions (given, received);
- evaluating data under COFOG on identification of EP expenditure for economic aids, compensations, loans, subsidies also from other sectors (agriculture, forest..);
- exports and imports of environmental goods;
- financing from the rest of the world.

8 Sources

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- Manual on Sources and Methods for the compilation of ESA95 Financial Accounts, Luxembourg: Office for Official Publications of the European Communities, 2002, 166pp
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- SORS: <http://www.stat.si/>
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9 Annexes

Annex 1: Questionnaire of national EP survey OKI and OKI-S

Table 1: Investment for environmental protection for 2006

in 1000 SIT

				Environmental domain								
	Expenditures		VK	Protection of air and climate	Wastewater management	Waste management	Protection and remediation of soil, groundwater and surface water	Noise and vibration abatement	Protection of biodiversity and landscape	Research and development	Other	TOTAL (1+2+3+4+5+6+7+8)
				1	2	3	4	5	6	7	8	9
			29	37	45	53	61	69	77	85	93	100
	End-of-pipe investments											
1.1.1.	- from own and joint financial assets	1	1									
1.1.2.	- from financial credits, from financial leasing		2									
1.1.3.	- from assets of funds (budget assets of Slovenia and EU) and nonreturn assets etc.		3									
1.1.4.	- from assets of EU-directly		4									
1.1.5.	- from other sources (fixed assets produced in own account, without compensation of fixed assets)		5									
1.1.	TOTAL END OF PIPE INVESTMENTS (1.1.1. do 1.1.5.)		6									
	Investments in the integrated technologies											
1.2.1.	- from own and joint financial assets		7									
1.2.2.	- from financial credits, from financial leasing		8									
1.2.3.	- from assets of funds (budget assets of Slovenia and EU) and nonreturn assets etc.		9									
1.2.4.	- from assets of EU-directly		10									
1.2.5.	- from other sources (fixed assets produced in own account, without compensation of fixed assets)		11									
1.2.	TOTAL INVESTMENTS IN THE INTEGRATED TECHNOLOGIES (1.2.1. do 1.2.5.)		12									
1.	TOTAL INVESTMENTS FOR THE ENVIRONMENTAL PROTECTION (1.1. + 1.2.)		13									

Table 2: Current expenditure for environmental protection for 2006

in 1000 SIT

				Environmental domain								
	Izdatki		VK	Protection of air and climate	Wastewater management	Waste management	Protection and remediation of soil, groundwater and surface water	Noise and vibration abatement	Protection of biodiversity and landscape	Research and development	Other	TOTAL (1+2+3+4+5+6+7+8)
				1	2	3	4	5	6	7	8	9
			29	37	45	53	61	69	77	85	93	100
	INTERNAL CURRENT EXPENDITURE											
2.1.1	For operation and maintenance of environmental equipment (use of material, energy)	1	14									
2.1.2.	Personnel costs (only for the personnel participating in environment protection activities)		15									
2.1.3.	For general environmental management, information, education and other		16									
2.1.	TOTAL INTERNAL CURRENT EXPENDITURE (2.1.1. do 2.1.3))		17									
	EXTERNAL CURRENT EXPENDITURE											
2.2.1.	Fees for environmental protection services (payments for waste water, waste etc.)		18									
2.2.2.	Monitorings		19									
2.2.3.	Other current expenditures (to be mentioned)		20									
2.2.	TOTAL EXTERNAL CURRENT EXPENDITURE (2.2.1 do 2.2.3)		21									
2.	TOTAL CURRENT EXPENDITURE (2.1.+ 2.2.)		22									

Tabela 3: Incomes from the environmental protection activities 2006

in 1000 SIT										
		VK	Protection of air and climate	Wastewater management	Waste management	Protection and remediation of soil, groundwater and surface water	Noise and vibration abatement	Protection of biodiversity and landscape	Other	TOTAL (1+2+3+4+5+6+7)
			1	2	3	4	5	6	7	8
	27	29	37	45	53	61	69	77	85	93
3.1.	Incomes from providing environmental protection servicesa	2	1							
3.2.	The revenues from sold by-products that are the result of the environmental protection activities	2								
3.3.	The amount of reduction of costs because of the internal use of by-products that are the result of environmental protection activities	3								
3.	TOTAL (3.1.+3.2.+3.3.)	4								

Tabela 3: Incomes from the environmental protection activities 2006

v 1000 SIT

		VK	Protection of air and climate	Wastewater management	Waste management	Protection and remediation of soil, groundwater and surface water	Noise and vibration abatement	Protection of biodiversity and landscape	Other	TOTAL (1+2+3+4+5+6+7)
			1	2	3	4	5	6	7	8
	27	29	37	45	53	61	69	77	85	93
3.1.	Incomes from providing environmental protection servicesa	2	1							
3.2.	The revenues from sold by-products that are the result of the environmental protection activities	2								
3.3.	The amount of reduction of costs because of the internal use of by-products that are the result of environmental protection activities	3								
3.	TOTAL (3.1.+3.2.+3.3.)	4								