

# **Standard-documentation Meta information**

**(Definitions, comments, methods, quality)**

on

## **Environmental Protection Expenditure Accounts (EPEA)**

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## Executive Summary

The objective of the Environmental Protection Expenditure Accounts is a comprehensive presentation of environmentally relevant payment flows within the Austrian economy. The presentation is based on a standardized system for the collection of environmental economic data - SERIEE (Système Européen de Rassemblement de l'Information Economique sur l'Environnement) and is made up of sub-accounts that should allow for linking environmental data with economic statistics and national accounts. SERIEE sees itself as a satellite to the ESA and largely uses its nomenclature. It should be noted, however, that since its creation, SERIEE has taken its own development and thus does not offer a 1:1 comparability with the national accounts, especially in terms of terminology.

The Environmental Protection Expenditure Accounts focus on economic (monetary) transactions to reduce and avoid environmental pollution and the utilization of the environment, at which production ("Who provides the environmental service?"), use ("Who claims the environmental service?") and financing ("Who pays for the environmental service?") of environmental services are presented according to the individual actors and environmental domains.

To this end, the environmental protection expenditure accounts access existing basic statistics (primary and secondary statistics), systematically liaise basic statistical data and process them according to their purpose.

Environmental protection expenditure by the public and private sector constitutes a key aspect of ecological activities of a national economy. Thereby it is attempted to answer questions that arise in the context of environmental protection issues, such as: the financial burden on public and private households and the individual domains of the business sector or the impact of these burdens on the competitiveness of individual industries.

Other issues include the emergence of new markets, the impact of environmental protection on employment and the cost of omitted environmental protection. The production value of environmental services and the number of employees in this sector give an indication of the size of the emerging market and the impact on employment of a country.

The level of national environmental protection expenditure is an indicator of the relative economic importance of environmental protection in general and of individual environmental domains, such as Protection of ambient 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 and other environmental protection activities. Since the calculation of these quantities requires a determination of governmental and intergovernmental transfers, the environmental burden of the actors can be shown.

The difficulty in compiling Environmental Protection Expenditure Accounts is based on the fact that ecological and economic systems differ in their approach, as they have to answer different questions. Nevertheless, in order to establish a link with each other, it is necessary to have a "common denominator" of the individual components. The most important common denominator is the classification of data sets according to ÖNACE divisions.

The results of the Environmental Protection Expenditure Accounts provide a basis for analysing the attribution of externalities, such as environmental protection costs, to the disbursements (e.g., investment) of economic stakeholders (enterprises, public sector, households). Information processing based on SERIEE enables the different economic entities to better take environmental protection into account in decision-making. Furthermore, the results also serve as a reliable basis for decision-making for public bodies, since the burden on households and companies by environmental protection measures can be presented in an international comparison.

The Environmental Protection Expenditure Accounts are produced annually, with data available two years after the end of the reporting period ( $t + 2$ ). The reporting period covers one calendar year, the entire time series currently the years 1995 to 2009.

In the form documented here, the Environmental Protection Expenditure Accounts were first carried out in 1997 as part of a pilot project, co-financed by Eurostat, for the reference period 1994 and 1995. Since 1998 it is created annually.

Currently this work is carried out on behalf of the Federal Ministry of Agriculture, Forestry, Environment and Water Management. There is currently no legal basis based on a regulation. However, a corresponding extension of the Regulation on European environmental economic accounts is currently in preparation and should enter into force in 2015. Thus, for the first time in 2017, data on environmental protection expenditure across Europe could be compiled and reported to Eurostat.

<b>Environmental Protection Expenditure Accounts (EPEA) – Main Features</b>	
<b>Subject matter</b>	Tabular presentation of Austrian environmental protection expenditure broken down by production, use and financing
<b>Population</b>	All domestic institutional units according to the National Accounts; Private households (ÖNACE 97) are not considered as producers but as consumers.
<b>Type of statistics</b>	Accounts
<b>Data sources/Survey techniques</b>	Government Finance Statistics Structural Business Statistics Sampling of environmental expenditures in the manufacturing sector or service sector
<b>Reference period or due day</b>	One calendar year
<b>Periodicity</b>	yearly
<b>Survey participation (in case of a survey)</b>	Not applicable.
<b>Main legal acts</b>	National legal basis: private contract with the BMLFUW EU legal basis: currently none. Regulation 2015 (EU) 691/2011 of the European Parliament and of the Council of 6 July 2011 on European environmental economic accounts is to be extended, inter alia, by a module on the environmental protection expenditure account.
<b>Most detailed regional breakdown</b>	Austria
<b>Availability of results</b>	Final data: t + 2 years
<b>Other</b>	-