

Standard documentation Meta information

(Definitions, comments, methods, quality)

on

Environmental protection expenditure accounts (EPEA)

This documentation is valid from/for the reference period/due day:
2015

Status: **17 February 2023**



STATISTICS AUSTRIA
Bundesanstalt Statistik Österreich
A-1110 Vienna, Guglgasse 13
Phone: +43 1 711 28-0
www.statistik.at

Directorate Spatial Statistics
Organizational unit Energy, Environment

Contact person:
Alexandra Aichinger
Phone: +43 1 711 28-7357
E-mail: alexandra.aichinger@statistik.gv.at

Contact person:
Sacha Baud
Phone: +43 1 711 28-7304
E-mail: sacha.baud@statistik.gv.at

Executive Summary

The objective of the environmental protection expenditure accounts (EPEA) is to provide a comprehensive presentation of environmentally relevant payment flows within the Austrian economy.

They describe transactions that relate to the prevention, reduction and elimination of pollution and any other environmental impact. These descriptions are consistent with the European System of Accounts (ESA).

The main aggregate resulting from EPEA is the national expenditure for environmental protection (NEEP), which measures the resources used by resident units to protect natural habitats in a given period. This aggregate is calculated as the sum of current expenditure on environmental protection activities and on environmental protection investments, including transfers to/from the rest of the world.

Environmental protection expenditure accounting is part of the system of environmental accounts, and as such a satellite account of national accounts. The data must therefore be compatible with the national accounts, i.e. have the same system boundaries, use the same accounting rules, etc.

The environmental protection expenditure account is a component of the system of environmental accounts, and as such a satellite account of the national accounts. The data must therefore be compatible with the national accounts, i.e. have the same system boundaries, use the same accounting rules, etc.

Reporting to Eurostat has been mandatory since 2017. EPEA data is collected annually in accordance with Regulations (EU) 691/2011, (EU) 538/214 and (EU) 2022/125.

The reporting, which is mandatory for the countries, includes:

- output
- consumption
- imports and exports of environmental protection services investments (gross fixed capital formation and acquisitions less disposals of non-produced non-financial assets) for the provision of environmental protection services
- environmental protection transfers

These transactions are classified by institutional sector and area of environmental protection (e.g. wastewater management, waste management) as set out in the Classification of Environmental Protection Activities (CEPA 2000).

The following institutional sectors are used in this classification¹:

¹ The data generation itself takes place at the level of the institutional units.

- Non-financial corporations (ESA² sector S.11): Corporations as producers and consumers of environmental protection services, with specialized producers mainly providing environmental protection service
- General Government (ESA sector S.13): as producers and consumers of environmental protection service
- Households (ESA sector P.14): as consumers of environmental protection services.
- Non-profit institutions serving households (ESA sector S.15): as producers and consumers of environmental services
- Rest of the world (ESA sector S.2): as recipients or providers of environmental protection transfers

As accounts, the environmental protection expenditure accounts use existing basic statistics (primary and secondary statistics) and process them further according to the purpose. The difficulty is that ecological and economic systems are different in their approach, as they have to answer different questions. In order to link both sides with each other, the individual components must be brought into a uniform classification.

For this purpose, the data bodies are classified according to NACE divisions. According to NACE 2008, the divisions 01 (Crop and animal production, hunting and related service activities) to 99 (Activities of extraterritorial organisations and bodies) as well as private households in their role as consumers are considered.

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 environment-related financial burden of the actors can be presented.

The environmental protection expenditure account is compiled annually, with data available two years after the end of the reporting period (t+2). The reporting period covers a calendar year in each case, and the entire time series currently covers the years 1995 to 2020, whereby the years 1995 to 2014 are based on the SERIEE³ method and have a larger scope. For these years, reference is made to the corresponding standard documentation. The present standard documentation relates to the reporting obligations arising from Regulations (EU) 691/2011, (EU) 538/2011 as well as (EU) 2022/125 and covers the years from 2015. The method is based on the international standard of the System of Environmental-Economic Accounting (SEEA).

The work carried out by Statistics Austria in the context of environmental protection expenditure is based on a contract for the supply of data from energy and environmental statistics, concluded between

² European System of Accounts 2010.

³ Système Européen de Rassemblement de l'Information Economique sur l'Environnement.

the Federal Ministry of Agriculture, Forestry, Environment and Water Management (BMLFUW) - now the Federal Ministry for Climate Action, Environment, Energy, Mobility, Innovation and Technology (BMK) - and Statistics Austria (the term ends on December 31, 2022; a follow-up contract is planned) and Regulations (EU) No. 691/2011, (EU) 538/2011 and (EU) 2022/125.

Environmental Protection Expenditure Accounts (EPEA) – Main Key Points

Subject matter	Presentation of Austria's environmental protection expenditures within a mandatory questionnaire
Population	All resident institutional units as defined in the national accounts, with households considered in their role as consumers, as this is more important in this context than their function as enterprises.
Type of statistics	Accounts
Data sources/Survey techniques	Government finance statistics Financial statements of regional and local authorities Structural business statistics Sample surveys on environmental expenditure in the manufacturing industry and in the service industry, respectively Evaluation reports of the support programmes of the BML (Federal Ministry of Agriculture, Forestry, Regions and Water Management) Results of the agricultural holdings keeping voluntary accounts
Reference period or due day	One calendar year
Periodicity	Annual
Survey participation (in case of a survey)	Not applicable.
Main legal acts	National legal basis: agreement under private law with the Federal Ministry of Climate Action, Environment, Energy, Mobility, Innovation and Technology EU legal basis: Regulation (EU) No 691/2011 of the European Parliament and of the Council of 6 July 2011 on European environmental economic accounts Regulation (EU) No. 538/2014 of the European Parliament and of the Council of 16 April 2014 amending Regulation (EU) No. 691/2011 on European environmental economic accounts. Commission Delegated Regulation (EU) 2022/125 of 19 November 2021 amending Annexes I to V to Regulation (EU) No 691/2011 of the European Parliament and of the Council on European environmental economic accounts.
Most detailed regional breakdown	Austria
Availability of results	Final data: t + 2 years
Other	-