

## METHODOLOGICAL NOTES

### 1. Data source:

- the annual statistical survey on the environmental protection expenditure
- administrative sources – the NIS – Table 11 ESA 2010 – COFOG

2. The **statistical survey** is carried out as a sample survey for the unspecialised producers of environmental protection services and as an exhaustive survey for specialised producers and general government units. The units belonging to the CANE Rev. 2 sections “Agriculture” and “Hotels and restaurants” are not covered by the survey. The data were collected from 15,225 producers of environmental protection services.

*For data aggregation at national level, the risk of double recording (which may occur if the expenditure of the users of environmental protection services and the expenditure of the producers of such services are cumulated or if, under total expenses, both the costs reported by the producers of environmental protection services and the expenditure incurred by users on the purchase of these services are included) is taken into account. In this respect, in order to avoid double recording, **the calculation of the total expenditure at national level includes investments, the internal current expenditure and other expenditure of general government (subsidies granted, transfers), excluding the external current expenditure.***

### 3. Concepts and definitions:

- The **environmental protection expenditure** reflects the environmental financing flows and includes the payments for economic activities aimed at the production of specific service to prevent, reduce or combat damage to the environment. This expenditure is grouped under: investments and current expenditure, which in turn includes internal current expenditure (salaries and social contributions, the consumption of raw materials, fuels, energy, water and other auxiliary materials, R&D, training, information, environmental management) and external current expenditure (for environmental protection services purchased from third parties and the environment related taxes paid).
- The (new) net **investments** include the expenditure incurred in the reference year for construction, installation and assembly works, for the purchase of equipment, means of transport, other expenditure for creating new fixed assets, for the development, modernisation and reconstruction of the already existing ones, as well as the value of the services related to the transfer of ownership of existing fixed assets and land taken over, against payment, from other units (notary fees, commissions, transport costs, loading and unloading costs etc.), with a view to environmental protection.
- The **specialised producers** are units that carry out environmental protection activities as their main activity, and which can be found in CANE Rev. 2 divisions 37, 38, 39 and in CANE Rev. 2 class 4677.

- The **unspecialised producers** are units that carry out environmental protection activities as a secondary activity or as an activity that is ancillary to the main activity, which can be found in CANE Rev. 2 divisions 02, 05-36, 41, 42, 43, 49, 50, 51, 71, 72 and in CANE Rev. 2 class 7490.
- **General government** consists of all local and central government units that produce or fund non-market environmental protection services intended for individual and collective consumption.
- The **environmental domains** relate to specific environmental protection activities, namely: protection of ambient air and climate, wastewater management, waste management, protection and remediation of soil, groundwater and surface water, protection of biodiversity and landscape, other domains (noise and vibration abatement, environmental research and development, general environmental management, training etc.)

**4. Symbols used:** “-” not applicable