

# Table of Content

<b>PREFACE</b> .....	<b>2</b>
<b>ACKNOWLEDGEMENTS</b> .....	<b>3</b>
<b>TABLE OF CONTENT</b> .....	<b>5</b>
<b>INTRODUCTION</b> .....	<b>8</b>
<b>PART A: THEORY AND CONCEPTS</b> .....	<b>9</b>
<b>1. CONCEPTUAL FOUNDATIONS</b> .....	<b>11</b>
1.1 NATIONAL ACCOUNTS.....	11
1.2 ENVIRONMENTAL ACCOUNTS .....	12
<b>2. DEFINITIONS AND DELINEATIONS OF THE ECONOMIC AND THE ENVIRONMENTAL SYSTEM ...</b>	<b>15</b>
2.1 DEFINITION OF THE ECONOMIC SYSTEM (NATIONAL ECONOMY AND ROW ECONOMY).....	15
2.2 DEFINITION OF THE ENVIRONMENTAL SYSTEM.....	17
<b>3. GENERAL REPRESENTATION OF PHYSICAL FLOWS IN SEEA2003'S PHYSICAL FLOW ACCOUNTS</b>	<b>18</b>
3.1 GENERAL TYPES OF PHYSICAL FLOWS AND THEIR ORIGIN AND DESTINATION (DIRECTION) .....	18
3.2 REPRESENTATION OF PHYSICAL FLOWS IN PHYSICAL SUPPLY- AND USE TABLES .....	19
<b>4. GENERAL REPRESENTATION OF HYBRID FLOW ACCOUNTS</b> .....	<b>21</b>
4.1 A DATA TABLE WITH COMBINED PHYSICAL AND MONETARY FLOWS BY INDUSTRY .....	21
4.2 HYBRID SUPPLY AND USE TABLES .....	22
<b>5. EUROSTAT'S AIR EMISSIONS ACCOUNTS: SPECIFIC FEATURES</b> .....	<b>25</b>
5.1 DEFINITION AND COVERAGE OF PHYSICAL FLOWS (I.E. AIR EMISSIONS) RECORDED IN EUROSTAT'S AIR EMISSIONS ACCOUNTS .....	25
5.2 DEFINITION OF THE FUNCTIONAL SYSTEM BOUNDARY BETWEEN ECONOMY AND ENVIRONMENT IN EUROSTAT'S AIR EMISSIONS ACCOUNTS .....	26
<b>PART B: COMPILATION GUIDE</b> .....	<b>30</b>
<b>6. GENERAL COMPILATION GUIDELINES</b> .....	<b>31</b>
6.1 ADJUSTING THE SYSTEM BOUNDARIES TO CORRESPOND WITH THOSE OF THE NATIONAL ACCOUNTS .....	32
6.2 ASSIGNING THE AIR EMISSION DATA TO ECONOMIC ACTIVITIES.....	35
6.3 ECONOMIC ACTIVITIES IN AIR EMISSIONS ACCOUNTS – DEFINITION, GROUPINGS AND CLASSIFICATIONS .....	36
6.3.1 <i>Production activities by industries</i> .....	37
6.3.2 <i>Consumption activities by private households</i> .....	41
6.4 GENERAL REPRESENTATION OF EUROSTAT'S AIR EMISSIONS ACCOUNTS .....	42

6.4.1	<i>Eurostat's standard tables for Air Emissions Accounts</i> .....	43
6.4.2	<i>Eurostat's reporting tables for Air Emissions Accounts (electronic questionnaires)</i> .....	45
<b>7.</b>	<b>INVENTORY-FIRST-APPROACH: FROM NATIONAL EMISSION INVENTORIES TO AIR EMISSIONS ACCOUNTS</b> .....	<b>48</b>
7.1	ADJUSTING TOTALS: A REQUIREMENT BECAUSE OF DIFFERING SYSTEM BOUNDARIES.....	49
7.1.1	<i>Accounting for all emissions caused by resident economic units - overview</i> .....	49
7.1.2	<i>Calculating transport emissions for resident units from air emission inventories</i> .....	52
7.1.2.1	Road transport.....	53
7.1.2.2	Water transport.....	56
7.1.2.3	Air transport.....	59
7.1.3	<i>Summary of system boundary adjustments</i> .....	61
7.2	ASSIGNING PROCESS BASED INVENTORY EMISSIONS TO ECONOMIC ACTIVITIES – COMPILATION STEPS.....	62
7.2.1	<i>Overview</i> .....	63
7.2.2	<i>Combustion processes - SNAP 01, 02, and 03 (CRF/NFR 1.A.1, 1.A.2, 1.A.4, and 1.A.5)</i> .....	67
7.2.3	<i>Production processes - SNAP 04 (CRF/NFR 1.B.1.b, 1.B.2.a, 2.A, 2.B, 2.C, 2.D)</i> .....	78
7.2.4	<i>Extraction and distribution of fossil fuels - SNAP 05 (mainly CRF/NFR 1.B)</i> .....	79
7.2.5	<i>Solvent and other product use - SNAP 06 (CRF/NFR 3.A, 3.B, 3.C, and 3.D)</i> .....	80
7.2.6	<i>Road transport - SNAP 07 (CRF/NFR 1.A.3.b)</i> .....	82
7.2.7	<i>Other mobile sources and machinery - SNAP 08 (CRF/NFR 1.A.3.a, 1.A.3.c, and 1.A.3.d; and others)</i> .....	88
7.2.8	<i>Waste (SNAP 09)</i> .....	90
7.2.9	<i>Agriculture - SNAP 10 (CRF/NFR 4)</i> .....	93
7.2.10	<i>Other sources (SNAP 11)</i> .....	94
<b>8.</b>	<b>ENERGY-FIRST-APPROACH: ENERGY STATISTICS/BALANCES OVER ENERGY ACCOUNTS TO AIR EMISSIONS ACCOUNTS</b> .....	<b>97</b>
8.1	INTRODUCTION.....	97
8.2	ENERGY STATISTICS/BALANCES TO ENERGY ACCOUNTS.....	99
8.2.1	<i>Adjusting system boundaries</i> .....	99
8.2.2	<i>Assigning to industries according to NACE and households</i> .....	99
8.2.3	<i>Multi-purpose energy data system</i> .....	100
8.3	CALCULATING EMISSIONS - GENERAL EMISSION MODEL FOR BOTH COMBUSTION AND NON-COMBUSTION EMISSIONS 101	
8.3.1	<i>Emissions from combustion</i> .....	101
8.3.2	<i>Non-combustion emissions</i> .....	103
8.4	SUMMARY OF ENERGY ACCOUNTS TO AIR EMISSIONS ACCOUNTS.....	105
<b>9.</b>	<b>BRIDGE TABLE</b> .....	<b>107</b>
9.1	INTRODUCTION.....	107
9.2	BRIDGE TABLE.....	107
	<b>PART C: USE OF AIR EMISSIONS ACCOUNTS</b> .....	<b>111</b>
<b>10.</b>	<b>USE OF AIR EMISSIONS ACCOUNTS</b> .....	<b>111</b>

10.1	COMPARING AND RANKING PRODUCTION-RELATED AIR EMISSIONS BY INDUSTRIES (INCL. PRIVATE HOUSEHOLDS) WITHIN ONE ECONOMY FOR ONE YEAR.....	115
10.2	COMPARING PRODUCTION-RELATED AIR EMISSIONS OF ONE PARTICULAR INDUSTRY ACROSS ECONOMIES FOR ONE OR SEVERAL YEARS .....	118
10.3	ENVIRONMENTAL-ECONOMIC PROFILES OF INDUSTRIES .....	120
10.4	DECOUPLING OF PRODUCTION-RELATED AIR EMISSIONS ON INDUSTRY LEVEL .....	122
10.5	AIR EMISSION INTENSITIES OF INDUSTRIES .....	124
10.6	STRUCTURAL DECOMPOSITION ANALYSIS OF PRODUCTION RELATED AIR EMISSIONS .....	126
10.7	INDIRECT AIR EMISSIONS ACTIVATED BY DOMESTIC FINAL USE OF PRODUCT GROUPS .....	128
10.8	INDIRECT AIR EMISSIONS ACTIVATED BY CATEGORIES OF FINAL USE.....	131
10.9	SPLITTING INDIRECT AIR EMISSIONS ACTIVATED BY FINAL USE INTO DOMESTIC AND FOREIGN ORIGINS.....	132
10.10	PRODUCTION-CYCLE WIDE AIR EMISSION INTENSITIES OF PRODUCT GROUPS .....	133
10.11	STRUCTURAL DECOMPOSITION ANALYSIS OF CONSUMPTION RELATED AIR EMISSIONS .....	135
	<b>REFERENCES.....</b>	<b>138</b>
	<b>ANNEX 1: CORRESPONDENCE BETWEEN SNAP97 (CRF/NFR) AND NACE REV.1.1.....</b>	<b>141</b>
	<b>ANNEX 2: CORRESPONDENCE BETWEEN 1996 IPCC SOURCE CATEGORIES (CRF/NFR) AND SNAP97. 169</b>	
	<b>ANNEX 3: HIERARCHICAL CLASSIFICATION LIST OF ECONOMIC ACTIVITIES AS INCLUDED IN EUROSTAT'S 2008-QUESTIONNAIRE FOR AIR EMISSIONS ACCOUNTS.....</b>	<b>178</b>
	<b>ANNEX 4: COUNTRY EXAMPLES FROM DENMARK FOR THE DISTRIBUTION OF ROAD TRANSPORT EMISSIONS OVER NACE REV.1.1 DIVISIONS AND PRIVATE HOUSEHOLDS .....</b>	<b>181</b>
	<b>GLOSSARY.....</b>	<b>194</b>