

Table of content

Preface	3
List of abbreviations and acronyms.....	4
Table of content.....	6
1. Introduction	8
European strategy for environmental accounts and legal basis	8
Purpose and structure of the guide	9
2. Conceptual framework.....	10
2.1. Environmental activities and products	11
What are environmental activities?.....	11
What are environmental products?.....	12
Operationalising the scope of EGSS: the indicative compendium	12
Product categories for reporting to Eurostat.....	13
2.2. EGSS characteristics (variables)	14
2.2.1. Output	14
Market output.....	14
Non-market output.....	14
Output produced for own final use.....	15
Ancillary output.....	15
2.2.2. Exports	16
2.2.3. Gross value added	17
2.2.4. Employment	18
2.3. Classifications and other breakdowns used in EGSS accounts	18
NACE 19	
CEPA and CReMA	20
Product classifications	23
2.4. Main data sources	24
EGSS surveys	24
National accounts	24
Structural business statistics	25
PRODCOM.....	25
2.5. Top-down compilation approach	26
2.5.1. Using data sources and data maps	26
Use of standard supply side sources.....	26
Use of demand side sources.....	28
Data maps	28
3. Methods to compile EGSS output and exports	34
3.1. Market and non-market production of wastewater, waste and water management services	35
3.1.1. Supply side approach for wastewater management and waste management services ..	35
3.1.2. Supply side approach for water management services	39

3.2. Market production of EGSS other than wastewater, waste and water management services: non-capital goods and services.....	41
3.2.1. Supply side approach for the production of environmental protection services	42
3.2.2. Demand side approach for the production of environmental protection services ()	43
3.2.3. Supply side approach for organic farming products.....	43
3.2.4. Supply side approach for electricity produced from renewable sources	46
3.2.5. Price times quantity approach for biofuels	49
3.2.6. Price times quantity approach for biogas	50
3.2.7. Summary results	51
3.3. Market production of EGSS: capital goods and services.....	51
3.3.1. Demand side approach for environmental protection: capital goods and services	51
3.3.2. Demand side approach for water management: capital goods and services.....	55
3.3.3. Demand side approach for electricity from wind, solar and hydro power: capital goods and services	56
3.3.4. Demand side approach for biofuels: capital goods and services	59
3.3.5. Demand side approach for biogas: capital goods and services.....	60
3.3.6. Demand side approach for heat and energy savings: capital goods and services	62
3.3.7. Summary results	64
3.4. Non-market production other than wastewater, waste and water management services ...	65
3.5. Ancillary output	66
3.6. EGSS exports.....	70
3.6.1. Existing data sources	70
3.6.2. Calculating EGSS exports.....	72
3.6.3. Use of micro databases	73
3.6.4. Expert opinions	73
4. Methods to compile EGSS employment	75
4.1. Basic model for estimating EGSS employment	75
4.2. Ratios: labour compensation to production value.....	76
4.3. Ratios: labour compensation per full-time equivalent.....	77
4.4. Results on EGSS employment.....	80
5. Methods to compile EGSS gross value added	83
5.1. Basic model for estimating EGSS gross value added	83
5.2. Results on EGSS gross value added.....	84
Annex 1: Indicative compendium of environmental goods and services and of the economic activities to be covered by Regulation (EU) No 691/2011, Annex V	87
Annex 2: Operational EGSS list of activities (excerpt).....	91
Annex 3: NACE aggregation levels	92
Annex 4: CEPA – definitions, explanations of environmental protection activities	95
Annex 5: CReMA – definitions, explanations, examples of resource management activities	100
Annex 6: CEPA/CReMA: operational rules for the treatment of borderline cases	106
Annex 7: Using cost information for electricity from renewable sources	108
Annex 8: Data sources used	110
References	112