



Task 2 Local pilot demonstration of the integrated system
Fourth training event
(introduction and planning of point 9)

Ferrara, 1-2 febbraio 2007



Project realized with the contribution of the European Commission

Point 9 “Monetary Accounts”

Monetary Accounts: What do we mean for?

- CLEAR includes a specific section of monetary accounts based on the analysis and re-classification of the official organization's budget in order to highlight expenditures addressed to environment and organization's commitments in terms of financial resources to pursue its environmental policy
- The objective is identifying expenditures, with environmental purposes, sustained or foreseen by the Organisation and their distribution along areas of jurisdiction used for classification of environmental policies and indicators
- Clear provides a transparent framework of the sustained expenses and of advantages achieved with respect to estimated costs

Methodologies: a brief review (1/2)

Statistics

SEEA - System of integrated Environmental and Economic Accounting (UN Committee of Experts on Environmental - Economic Accounting)

SERIEE - Système européen pour le rassemblement des informations économiques sur l'environnement - (Eurostat)

EPEA – Environmental Protection Expenditure Accounts (Eurostat)

NAMEA - National Accounts Matrix including Environmental Accounts (Eurostat)

Local Applications

CLEAR – City and Local Environmental Accounting and Reporting – 2003

EPEA – At Regional level (Italian ISTAT)

RAMEA – Regionalized nAMEA-type matrix (Interreg)

Methodologies: a brief review (2/2)

Natural
resources
evaluation

Economic evaluation of environmental resources

Total Economic Value (use values, non-use values and option values)

Travel cost

Contingent evaluation

Edonic Price

Indirect Costs/
Negative
Externalities

Evaluation of Ecological debt

Social and health costs related to pollution



EPEA – an Example

Table 1.8: Environmental protection expenditure by public sector

	Millions of euro (ECU 1996-1998)					% of GDP					Per capita euro (ECU 1996-1998)				
	1996	1997	1998	1999	2000	1996	1997	1998	1999	2000	1996	1997	1998	1999	2000
Environmental protection expenditure															
D	13 003	11 220	10 395	:	:	0.7	0.6	0.5	:	:	159	137	127	:	:
F	10 071	10 428	10 901	11 650	12 617	0.8	0.8	0.8	0.9	0.9	173	178	186	198	213
UK	:	5 542	5 967	6 624	7 576	:	0.5	0.5	0.5	0.5	:	94	101	112	127
BG	9	10	25	52	43	0.1	0.1	0.2	0.4	0.3	1	1	3	6	5
CZ	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
EE	9	9	11	11	17	0.3	0.2	0.2	0.2	0.3	6	6	8	7	12
HU	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
LT	16	20	19	14	12	0.3	0.2	0.2	0.1	0.1	4	5	5	4	3
LV	:	:	:	:	1	:	:	:	:	0.0	:	:	:	:	0
PL	:	:	1 314	1 315	1 409	:	:	0.9	0.9	0.8	:	:	34	34	36
RO	135	159	194	131	63	0.5	0.5	0.5	0.4	0.2	6	7	9	6	3
SI	:	:	:	:	36	:	:	:	:	0.2	:	:	:	:	18
SK	:	:	:	137	31	:	:	:	0.7	0.1	:	:	:	25	6

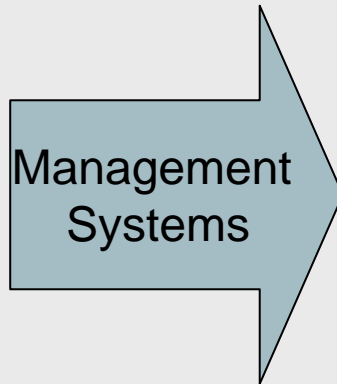
2. Country profile - Czech Republic

**Table 2.8:
Environmental protection investment expenditure by public sector
1000 ECU/EUR**

	Air	Waste water	Waste	Soil & ground- water	Noise	Biodiversity & land- scape	Others	Total domains
Investments								
1996	125 707	191 500	23 419	8 839	5 419	9 811	:	364 696
1997	113 718	175 204	30 626	3 360	2 561	18 623	:	344 092
1998	103 591	142 388	27 868	3 422	2 365	23 166	:	302 799
1999	108 074	146 473	18 121	3 886	3 655	17 824	:	298 032
2000	108 781	145 964	10 754	2 552	4 528	28 240	:	300 819

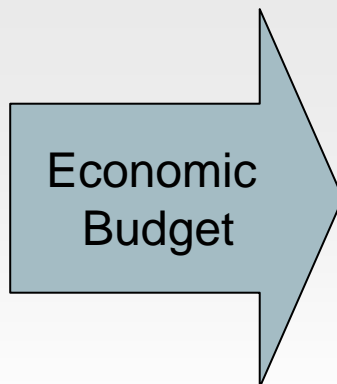
Proposed Requirements (1/2)

Elements to be orderly developed and updated



Connection with planning and management control systems

- Identification of expenses linked with evaluation of each environmental aspect
- Identification of foreseen and sustained expenses for each activity of the environmental Programme
- Identification of foreseen and sustained expenses for each strategic policy

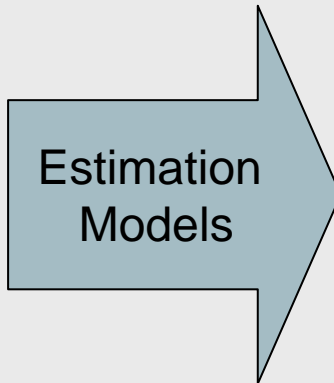


Connection with economic Budget

- Codification of every expense of an organization from environmental point of view
- Analysis of environmental-related tax incomes

Proposed Requirements (2/2)

Elements to be developed as support for strategic policy making and specific environmental criticalities

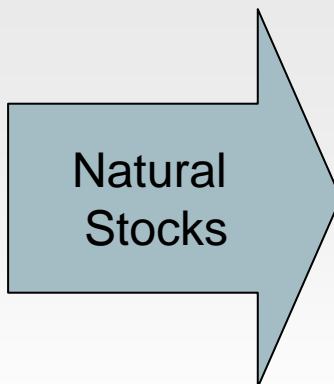


Costs/Benefits Economic evaluations

Evaluation of costs related with implementation (or lack of such implementation) OF an environmental policy (e.g. Kyoto protocol)

Ecological debt

Negative externalities evaluation



Value estimation for local stocks of natural resources and estimation of value modifications following adopted environmental policies