**Selected indicators of environmental accounts - methodological description**

On the basis of Regulation (EU) No. 691/2011 of the European Parliament and of the Council of 6 July 2011 on European environmental economic accounts, the Czech Statistical Office compiles six modules of environmental accounts, each of which focuses on a specific area of interest in environmental protection. The other three modules are in the stage of methodological and legislative preparation.

* air emission accounts (AEA)
* environmental tax and fee accounts (ETEA)
* material flow accounts at the macroeconomic level (MFA)
* environmental erotection expenditure accounts (EPEA)
* environmental goods and services sector accounts (EGSS)
* energy flow accounts (PEFA)

The short description and definition of selected indicators.

* The AEA account of air emissions monitors the flows of greenhouse gases, pollutants and dust particles released into the air,originating from the national economy, divided according to the polluter´s economic aktivity.

Greenhouse gases are found in the Earth's atmosphere and contribute to the so-called greenhouse effect. They are produced not only by natural processes in nature, but also by human activities.

* + Carbon dioxide – CO2 emissions come mainly from the burning of fossil fuels. Of the other processes, desulphurisation, decomposition of carbonates during the production of lime, cement and glass, metallurgical and chemical production contribute mainly. The burning of solid fuels, used for the production of electricity and heat, contributes the most to CO2 emissions from combustion processes.
	+ Nitrogen oxides – nitrogen oxides (NOX) are formed during the combustion of fuels, depending on the combustion temperature, the nitrogen content of the fuel and the excess of combustion air, and are also formed during some chemical-technological processes (production of nitric acid, ammonia, fertilizers, etc.).
* The ETEA account tracks environmental taxes by type (energy, transport, pollution and natural resources) according to the payer's economic activity.

Environmental tax is a tax whose tax base is a physical unit (or a proxy of a physical unit) of something that has a proven, specific negative impact on the environment, and which is identified in ESA 2010 as a tax.

* + Energy taxes – Include taxes on energy production and on energy products used for both transport and stationary purposes. The most important energy products for transport purposes are petrol and diesel. Energy products for stationary use include fuel oils, natural gas, coal, and electricity. Taxes on biofuels and on any other form of energy from renewable sources are included. Taxes on stocks of energy products are also included.
	+ Transport taxes – This category mainly includes taxes related to the ownership and use of motor vehicles. Taxes on other transport equipment (e.g., planes, ships, or railway stocks), and related transport services (e.g., duties on charter or scheduled flights) are also included here, when they conform to the general definition of environmental taxes. The transport taxes may be ‘one-off’ taxes related to imports or sales of the equipment or recurrent taxes such as an annual road tax.
* The MFA account tracks the amount of materials in units of mass passing through the economy.
	+ Direct material input DMI – measures the input of used materials in the economy, i. e. all materials that have an economic value and are used for production and consumption. DMI is domestic used extraction (extracted raw materials, grown biomass) plus import.
	+ Domestic material consumption DMC – measures the total amount of materials directly used in the economy, without hidden flows. DMC is calculated as DMI minus export.
* The EPEA account tracks environmental protection expenditures by sector of the national economy, corporate sector by economic activity.
	+ Environmental protection investment – The expenses on the acquisition of long-term tangible property for the environmental protection cover separate movables and sets of movables with separate technical-economic purpose with usable life longer than one year and the valuation specified by the unit of account, compulsorily however, from the amount set by the Act on Income Tax for this property.
* The EGSS account tracks the production of environmental goods and services, gross value added, exports and employment.
	+ Output, gross added value and export of environmental goods and services directly or indirectly related to environmental protection or to resource management activities in monetary terms.
	+ Employment – employment involved in the output of environmental goods and services (full time equivalents).
* The PEFA account tracks energy flows from the environment to the economy, within the economy and from the economy back to the environment.
	+ Net domestic energy use – the end use of energy products less exports of energy products plus all losses of energy ( losses during extraction, transformation, storage and distribution)
	+ Domestic production of energy products – domestic production of products included in the PEFA classification of energy products, which is fully in line with international definitions of energy commodities (SIEC, IEA/Eurostat Annual Energy Questionnaires)