

## **Methodology**

**Environmental protection expenditures** include expenditures on the acquisition of fixed assets for environmental protection and environmental protection non-investment expenditures related to environmental protection activities (technologies, processes, equipment or parts thereof), where the main purpose is to collect, treat, monitor, control, reduce, prevent, or eliminate pollutants and pollution or any other degradation of the environment, resulting from the operating activity of enterprises.

**Expenditures on the acquisition of fixed assets for environmental protection** are all expenditures on fixed assets acquired by reporting units through purchase, own activity, free transfer, transfer under respective legislation, or change from private use to business.

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 set amount is CZK 40 000 since 2001).

**Environmental protection non-investment expenditures**, which arise as a result of operating activities of the enterprise, include wage costs, payments for rent, energy and other materials and supplies and payments for services whose main purpose is the prevention, treatment or elimination of pollutants and pollution or any other degradation of the environment.

**Revenues from the sale of services for the environmental protection** are revenues from the sale of services provided for the purpose of protecting the environment.

**Revenues from the sale of by-products** present revenues from the sale of by-products, which were created during activities connected with the protection of the environment.

**Savings from the use of by-products** cover both saving from the individual use of by-products and the saving on costs achieved by enterprises thanks to measures taken to protect the environment in a given year is also taken as a contribution.

### **Environment pollution control domains include:**

**Air pollution control and climate protection** includes e.g. innovations of technological processes designed to prevent pollution from arising (protection of air, climate and ozone layer); removal of waste gas and vented air; removal of solid and gaseous emissions; air quality monitoring systems.

**Wastewater management** includes e.g. innovations of technological processes designed to prevent pollution from generation; construction of wastewater treatment plants; construction of sewerage systems connected to wastewater treatment plants; cooling water management; water quality monitoring systems.

**Waste management** includes e.g. innovations of technological processes designed to prevent waste from generation; facilities and equipment for waste collection, transport, separation and treatment; construction of incineration plants, recycling plants, controlled landfills, and composting plants; redevelopment (sanitation) of old landfills; waste monitoring systems.

**Landscape and biodiversity protection** includes e.g. protection and rehabilitation of habitats and species; protection of natural and semi-natural types of landscape; protection and renewal of environmental stability elements; revitalization of hydrological network; costs of solutions to duties resulting from Articles 35 and 32 of Act 44/1988 Coll., on the Protection and Use of Mineral Resources (the Mining Act).

**Soil, groundwater and surface water protection and remediation** includes e.g. prevention of pollutants from deposition in soil and then from infiltration into water; prevention of soil from contamination and degradation by chemical effects, followed by soil remediation; protection of soil against erosion, slope movements and other degradation caused by physical phenomena, including costs of solutions to landslide issues; costs of geological survey tasks aimed at protection of soil, groundwater and surface water.

**Vibration and noise abatement** (excl. workplace protection) includes e.g. prevention of noise and vibration from generation through technological innovations; construction and application of noise and vibration control systems in transport by road, rail and air and in industry; measuring equipment.

**Radiological protection** includes e.g. anti-radon measures; geological work connected with the issue of locating deep nuclear waste depositories; measuring equipment; highly radioactive waste transport and handling.

**Research and development** include R&D activities dealing with air pollution control and protection of climate and ozone layer; water pollution control; waste management; soil and groundwater protection; noise and vibration abatement; biodiversity and landscape conservation; radiological protection, and other environmental research and development.

**Other activities** include acquisition of tangible fixed assets to protect against floods, environmental protection education and training.

Data on environmental expenditure have been collected since 1986 by the CZSO. The division of tangible investment goods (TIG) has been a part of investment reports since 2001. In 2002 this report was replaced by other reports and data on TIG acquisition for environmental protection were obtained from sectional report P 5-01 and reports for public sector VI 1-01. The requirement on the introduction of non-investment costs observation lead in 2003 to the origin of an independent report ŽP 1-01, which was intended for the business sphere. Data from the public sector were hereafter obtained from report VI 1-01 and it concerned only data on TIG acquisition for environmental protection.

Since 2006 the reporting duty for the business sector and public sector has been unified and both sectors receive the same report ŽP 1-01. This report ŽP was sent to selected economical subjects (CZ-NACE 01, 02, 10-40, 60 and 62 with the number of employees 20+ and CZ-NACE 39 and 90 regardless the number of employees), municipalities with more than 500 inhabitants, budgetary organisations, organisational bodies and state funds.

Since 2008 the classification CZ-NACE has been changed to CZ-NACE Rev.2 and the report ŽP 1-01 is sent to selected economical subjects by this new classification (CZ-NACE rev.2 01, 02, 03, 05-33, 35, 36, 49, 51, 52, 58 with the number of employees 50+ and CZ-NACE Rev.2 37, 38, 39 regardless the number of employees), municipalities with more than 500 inhabitants, budgetary organisations, organisational bodies and state funds.

**Note:**

- The symbol of dash (-) in place of figure indicates that the phenomenon did not occur
- The symbol of 0 or 0.0 in the table is used to designate numeral data smaller than half of the unit of measure chosen
- The symbol of dot (.) shows that figure is not available or cannot be relied on
- The symbol of small cross (x) shows that entry is impossible for logical reasons
- i.d. – Individual data