



EUROPEAN COMMISSION
EUROSTAT

Directorate E – Sectoral and regional statistics
E.2 – Environmental statistics and accounts; sustainable development

EPEA mandatory data reporting on intermediate consumption related characteristics

Definitions, differences and estimation methods

Webinar
September 2023

1. Background

[Commission delegated regulation 2022/125](#) introduced some changes in the EPEA data reporting from 2022 data collection onwards with the objectives to ensure relevant information to policymaking and to allow Member States to assure quality during data compilation. In particular, the changes concern:

- mandatory characteristics;
- breakdown by CEPA;
- breakdown by NACE.

As regards mandatory characteristics, the followings have become mandatory starting from 2022 data collection:

- intermediate consumption of environmental protection (EP) services (**P2_EPS_EXT**);
- intermediate consumption of environmental protection services for production of environmental protection services (**P2_EPS**).

The validation process for EPEA 2022 data collection highlighted several missing values for these mandatory characteristics. Moreover, the difference between the two variables, in particular with reference to corporations included under Table 3 and subtables, seems to be not clear enough, despite the definition and examples included in the EPEA handbook and in the explanatory note to the questionnaire. Indeed the bilateral discussion undertaken with some countries as part of the validation process, helped to clarify the difference and consequently to partially improve the related estimates for 2022 data collection.

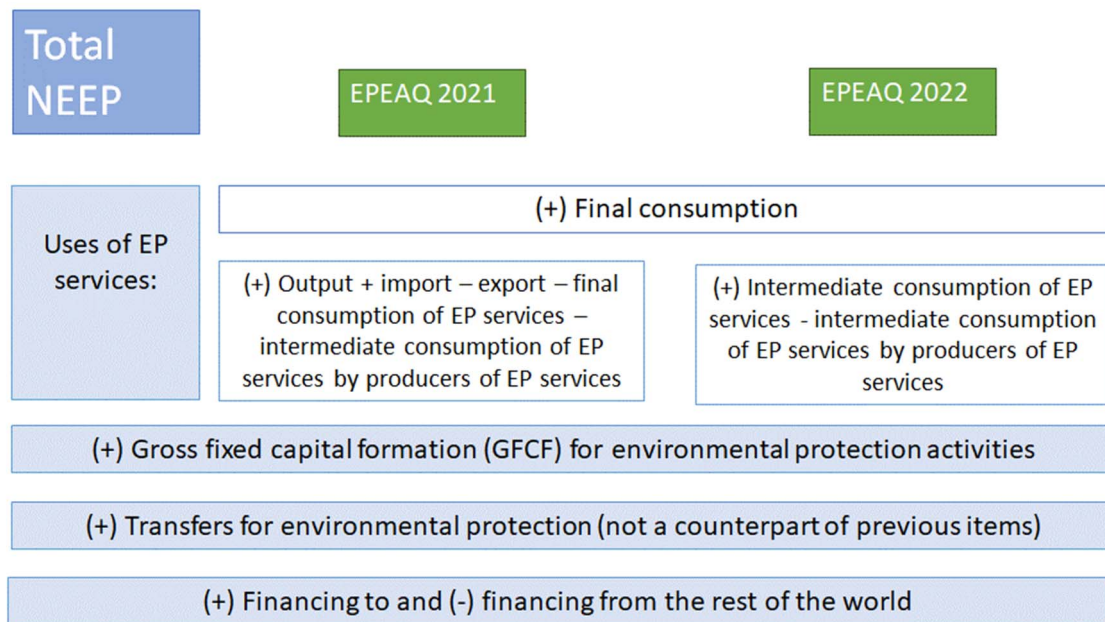
As agreed in the 2023 MESA WG, in the view of 2023 EPEA data collection, this methodological note is intended to clarify the difference between the two concepts and present some best practice for their estimation based on the information included in the Quality Report by the “selected” countries. It will be for presentation and discussion with all EPEA compilers in a webinar scheduled for the second half of September (date to be defined).

2. Definition of P2_EPS and P2_EPS_EXT

General concepts and definitions

P2_EPS	P2_EPS_EXT
<p>P2_EPS corresponds to the:</p> <p>intermediate consumption of environmental protection (EP) services for the production of environmental protection services.</p> <p>P2_EPS accounts for the value of all EP services consumed as inputs for the production of EP services.</p> <p>The products consumed as intermediate consumption for the production of EP services can be EP services (P2_EPS) or other products than EP services (P2_NEPS); hence:</p> $P2_EPS + P2_NEPS = P2$ <p>P2_EPS is asked for all categories of producers of EP services.</p> <p>P2_EPS is needed to prevent double counting in the calculation of national expenditure on environmental protection (NEEP). The intermediate consumption of EP services by EP services producers is also included in the expenditure of other units purchasing EP services.</p> <p>If P2_EPS was not excluded there would be double counting in the aggregate national expenditure on environmental protection (SEEA-CF § 4.82).</p>	<p>P2_EPS_EXT corresponds to the:</p> <p>intermediate consumption of environmental protection services for all production, i.e. for production of environmental protection (EP) services and for other production.</p> <p>P2_EPS_EXT allows reporting EP services bought by all producing units of the economy by CEPA. It accounts for the value of all EP services used as intermediate consumption by all institutional units either engaged in environmental protection activities or not.</p> <p>Delegated Regulation (EU) 2022/125 introduced the mandatory data reporting of P2_EP_EXT starting from 2022 EPEA data collection. An implication of the new reporting obligations is that, starting from 2022 data collection, national expenditure on environmental protection (NEEP) can be calculated based on data reported 'directly' by country also for the intermediate consumption of EP services instead of having it 'indirectly' calculated (see Fig. 1 for a comparison between NEEP calculation since 2021 EPEA data collection and in 2022 data collection).</p>

Figure 1 - NEEP calculation in the EPEAQ 2021 and EPEAQ 2022 for total CEPA



Output + import – export – final consumption = intermediate consumption of EP services (indirectly calculated)

Definitions by institutional sector and by CEPA domain

GENERAL GOVERNMENT	
P2_EPS_1	P2_EPS_EXT_1
Intermediate consumption of environmental protection (EP) services by <u>General Government units (engaged in the production of EP services) for the production of EP services.</u>	Intermediate consumption of EP services of <u>all General Government units either engaged in EP activities or not</u> (e.g. general public administration activities, education, health, etc.) <u>for all their production.</u>

Example (data reported in the Table are – MIO euro)

	year	CEPA 1	CEPA 2	CEPA 3	CEPA 4	CEPA 5	CEPA 6	CEPA 7+8+9	Total
(P2_EPS.1) Intermediate consumption of EP services	2018	0.9	3.2	17.2	2	0	1.5	5.8	30.7
(P2_EPS_EXT.1) Total intermediate consumption of EP services (for production of EP services and for other production)	2018	0	661.7	2128.9	168.9	0	0	0	2959.5

E.G. Values for CEPA 2 – what they represent?

P2_EPS.1 - CEPA 2 3.2 mio euro

3.2 mio euro is the intermediate consumption of all EP services (CEPA1, CEPA 2, CEPA 3, CEPA 4, CEPA 5, CEPA 6 and CEPA 7-9) for the production of CEPA 2 (wastewater services) by General Government units engaged in the production of this services (CEPA 2).

- **The CEPA code in P2_EPS indicates the environmental domain of activity of the producer of environmental services.**

P2_EPS_EXT.1 - CEPA 2 661.7 mio euro

661.7 mio euro is the intermediate consumption of CEPA 2 (wastewater services) by all General Government units for all their productions (environmental and not environmental)

- **The CEPA code in P2_EPS_EXT indicates the EP services consumed for the whole production, environmental and non environmental.**

Consequently for total CEPA:

P2_EPS.1 - Total 30.7 mio euro

30.7 mio euro is the intermediate consumption of all EP services (CEPA1, CEPA 2, CEPA 3, CEPA 4, CEPA 5, CEPA 6 and CEPA 7-9) for the production of all EP services (CEPA1, CEPA 2, CEPA 3, CEPA 4, CEPA 5, CEPA 6 and CEPA 7-9) by General Government units engaged in the production of EP services.

P2_EPS_EXT.1 - Total 2959.5 mio euro

2959.5 mio euro is the intermediate consumption of all EP services (CEPA1, CEPA 2, CEPA 3, CEPA 4, CEPA 5, CEPA 6 and CEPA 7-9) by all General Government units for all their productions (environmental and not environmental)

Based on the definitions above, for Total CEPA it should be that:

$P2_EPS_EXT.1 > P2_EPS.1$

CORPORATIONS AS SPECIALIST AND SECONDARY PRODUCERS OF EP SERVICES	
P2_EPS.2	P2_EPS_EXT.2
<p>Intermediate consumption of EP services by corporations units as specialist (e.g. NACE rev.2 37, 38.1, 38.2 and 39) or secondary producers of EP services (if any), <u>for the production of EP services.</u></p> <p>Consequently for secondary producers P2_EPS.2 must include only the share of intermediate consumption of EP services related to their secondary production of EP services (the share of intermediate consumption related to their principal non-EP production has to be excluded).</p>	<p>Intermediate consumption of EP services by corporations units as specialist (e.g. NACE rev.2 37, 38.1, 38.2 and 39) or secondary producers of EP services (if any), <u>for all their production (EP and non-EP).</u></p> <p>Consequently for secondary producers P2_EPS_EXT.2 must include the intermediate consumption of EP services related both to their secondary production of EP services and to their principal non-EP production or production of environmental protection goods.</p>

Example from Eurobase (EPEA 2022 data collection - BE) – MIO euro

	year	CEPA 1	CEPA 2	CEPA 3	CEPA 4	CEPA 5	CEPA 6	CEPA 7+8+9	Total
(P2_EPS.2) Intermediate consumption of EP services	2018	16.2	179	593.1	47.8	96.3	8.1	32.9	973.6
(P2_EPS_EXT.2) Total intermediate consumption of EP services (for production of EP services and for other production)	2018	107.8	893.7	1,157.4	132	718.3	138.2	405.8	3553.3

E.G. Values for CEPA 2 – what they represent?

P2_EPS.2 - CEPA 2 179 mio euro

179 mio euro is the intermediate consumption of all EP services (CEPA1, CEPA 2, CEPA 3, CEPA 4, CEPA 5, CEPA 6 and CEPA 7-9) for the production of CEPA 2 (wastewater services) by corporations as specialist producers of CEPA 2, i.e. mainly NACE 37, and by corporation as secondary producers of CEPA 2 (if any; the situation may differ among countries)

For example, if corporation units under NACE 36 (whose principal production is water supply, not included under EPEA/CEPA) have a secondary production of wastewater services, this production should be included in Table 2 under CEPA 2. Consequently, under P2_EPS.2 CEPA 2 it should be reported also the intermediate consumption of all EP services (CEPA1, CEPA 2, CEPA 3, CEPA 4, CEPA 5, CEPA 6 and CEPA 7-9) ONLY for the production of CEPA 2 (wastewater services) by NACE 36

- **The CEPA code in P2_EPS indicates the environmental domain of activity of the producer.**

P2_EPS_EXT.2 - CEPA 2 893.7 mio euro

893.7 mio euro is the intermediate consumption of CEPA 2 (wastewater services) by all specialist producers of EP services (NACE 37, 38.1, 38.2, 39 and specialist producers from other NACEs) and by all corporation as secondary producers (if any) of EP services for all their production, environmental or not.

For example, if under Table 2 are included secondary producers of CEPA 2 or CEPA 3, like corporation units under NACE 36 (that can be secondary producers of wastewater services) or under NACE 41-42 (that could be secondary producers of waste management services), P2_EPS_EXT.2 CEPA 2 should include also the intermediate consumption of wastewater services (CEPA 2) for all productions of NACE 36 and NACE 41-42, i.e. also for their non-environmental production (water supply and construction activities).

- **The CEPA code in P2_EPS_EXT indicates the EP services consumed for all production.**

Consequently for total CEPA:

P2_EPS.2 - Total 973.6 mio euro

973.6 mio euro is the intermediate consumption of all EP services (CEPA 1, CEPA 2, CEPA 3, CEPA 4, CEPA 5, CEPA 6 and CEPA 7-9) for the production of all EP services (CEPA1, CEPA 2, CEPA 3, CEPA 4, CEPA 5, CEPA 6 and CEPA 7-9) by corporations as specialist producers of EP services (i.e. **NACE 37, 38.1, 38.2 , 39 and specialist producers from other NACEs**) and by corporation as secondary producers (if any, the situation may differ among countries)

P2_EPS_EXT.2 - Total 3553.3 mio euro

3553.3 mio euro is the intermediate consumption of all EP services (CEPA1, CEPA 2, CEPA 3, CEPA 4, CEPA 5, CEPA 6 and CEPA 7-9) by all specialist producers of EP services (**i.e. NACE 37, 38.1, 38.2 ,39 and specialist producers from other NACEs**) and by all corporation as secondary producers (if any) of EP services for all their production, environmental or not.

If **NO secondary producers are included** at all in Table 2 (the situation may differ different among countries), based on the definition above, we can assume for Total CEPA the following:

$$P2_EPS_EXT.2 = P2_EPS.2$$

If **secondary environmental producers are included** in Table 2, based on the definition above, for Total CEPA we assume the following:

$$P2_EPS_EXT.2 > P2_EPS.2$$

OTHER CORPORATIONS	
P2_EPS.3	P2_EPS_EXT.3
Intermediate consumption of EP services by corporations unit <u>for the production of ancillary EP services</u> , i.e. environmental protection services produced in-house for <u>internal use</u> only (not to be sold on the market) to reduce the environmental impact of the main production activities (ancillary)	Intermediate consumption of EP services by corporations, other than specialist or secondary producers of EP services (already included under P2_EPS_EXT.2), <u>for all their production</u> . Please consider that P2_EPS_EXT.3 is related to the intermediate consumption of EP services for the whole production of the corporations included under Table 3 and related subtables.

Example from Eurobase (EPEA 2022 data collection - BE) – Manufacturing sector
MIO euro

	year	CEPA 1	CEPA 2	CEPA 3	CEPA 4	CEPA 5	CEPA 6	CEPA 7+8+9	Total
(P2_EPS.3) Intermediate consumption of EP services	2018	0.4	0.9	0.6	0	0	0	0.8	2.7
(P2_EPS_EXT.3) Total intermediate consumption of EP services (for production of EP services and for other production)	2018	21.3	80.1	222.6	8	0	0	1.5	333.5

E.G. Values for CEPA 2 – what they represent?

P2_EPS.3 NACE C (manufacturing) - CEPA 2 0.9 mio euro

0.9 mio euro is the intermediate consumption of all EP services (CEPA1, CEPA 2, CEPA 3, CEPA 4, CEPA 5, CEPA 6 and CEPA 7-9) only for the ancillary production of CEPA 2 (wastewater services) by manufacturing sector, i.e. for the production of wastewater services for their internal use (not be sold on the market).

Please check below for simplified approach if no information are available for the estimates of P2_EPS related to ancillary production, i.e. to have P2_EPS.3 equal to 0.

P2_EPS_EXT.3 NACE C (manufacturing) - CEPA 2 80.1 mio euro

80.1 mio euro is the intermediate consumption of wastewater services (CEPA 2) by corporations of the manufacturing sector for their whole production.

Please consider that here are included only corporations of the manufacturing sector not already included under specialist or secondary producers because of market production of EP services.

Consequently for total CEPA:

P2_EPS.3 NACE C (manufacturing) - Total 2.7 mio euro

1.8 mio euro is the intermediate consumption of all EP services (CEPA1, CEPA 2, CEPA 3, CEPA 4, CEPA 5, CEPA 6 and CEPA 7-9) for the ancillary production of all CEPAs by manufacturing sector, i.e. for the production of all ancillary EP services for their internal use (not be sold on the market).

Please check below for a simplified approach if no information are available for the estimates of P2_EPS related to ancillary production, i.e. to have P2_EPS.3 equal to 0.

P2_EPS_EXT.3 NACE C (manufacturing) - Total 333.5 mio euro

333.5 mio euro is the intermediate consumption of all EP services (CEPA1, CEPA 2, CEPA 3, CEPA 4, CEPA 5, CEPA 6 and CEPA 7-9) by the manufacturing sector, NACE C, for its whole production

Please consider that here are included only corporations of the manufacturing sector not already included under specialist or secondary producers because of market production of EP services.

For Total CEPA, based on the definition above, it could be plausible that:

P2_EPS is equal to 0 (if the simplified approach is applied)

and, in any case, it should be that:

$P2_EPS_EXT.3 > P2_EPS.3$

3. P2_EPS estimates – EPEA Handbook suggestions

- **P2_EPS.1:** is generally not directly available. Data can be estimated:
 - either on the basis of surveys, whenever they exist;
 - or using ratios from corporations (intermediate consumption / production), under the assumption that the general government units engaged in environmental protection activities have the same costs structure as corporations units engaged in environmental protection activities in the same CEPA classes.

This characteristic should mainly concerns CEPA 2 and 3, as for other CEPA intermediate consumption of EP services for the production of EP services may be assumed to be zero or negligible.

- **P2_EPS.2:** data can be estimated:
 - for CEPA 2 and CEPA 3 and CEPA 4, by using a ratio from the National Account use table [intermediate consumption of CPA products 37, 38.1+38.2 and 39 by NACE 37, 38.1+38.2 and 39 / total intermediate consumption of NACE 37, 38.1+38.2 and 39] and apply it to total intermediate consumption P2.2.
 - for other CEPAs the surveys on EP expenditure may provide the necessary data. Whenever such a survey does not exist, a simplifying assumption is that P2_EPS.2 is nil for CEPA classes other than 2, 3 and 4.

- **P2_EPS.3:** as mentioned in the section on definitions, this characteristic is the intermediate consumption of EP services ONLY for the ancillary production of EP services. In many cases surveys cannot distinguish this intermediate consumption from the intermediate consumption of the unit for its principal or secondary activity. Indeed it is accounted for in the intermediate consumption corresponding to the principal or secondary activity.

Consequently, as simplified approach (followed by several compilers in 2022 data collection), it should be put to zero.

4. P2_EPS_EXT estimates – EPEA Handbook suggestions and some best practices from 2022 data collection

EPEA Handbook suggestions

- **P2_EPS_EXT.1:** as mentioned in the section on definitions, this characteristic is the intermediate consumption of environment protection services of all general government units either engaged in environmental protection activities or not (e.g. general public administration activities, education, health, etc.).

The characteristic should be calculated for all different CEPA classes. However it will generally be limited to EP services in CEPA 2 and 3. As regards the EP services of other CEPA classes, a credible assumption is that the intermediate consumption of EP services by general government units would be negligible: either these EP services are mainly ancillary (CEPA 1) or non-market (CEPA 6, 9) and would not be used as intermediate consumption of general government units.

Data for CEPA 2 and 3 can be estimated based on:

- National Accounts data:

apply to the total output of the general government sector a ratio [intermediate consumption in CPA 37 and 38 products / output] calculated on the basis of the use table for the NACEs that mainly produce non-market output (e.g. NACE P, NACE Q, NACE O);

- COFOG data (if the individual transaction approach¹ is used for compilation of COFOG statistics; otherwise, if the unit by unit² approach is followed, please consider the bullet point above)

$P2 \text{ (COFOG data)} = P2_EPS_EXT.1 \text{ (EPEA)}$

- **P2_EPS_EXT.2 and P2_EPS_EXT.3:** data can be estimated:

- National Accounts data (use table) for CEPA 2, 3 and 4. Use of CPA37, CPA38 (38.3 should be excluded) and CPA39 by industry/NACE in the Use Tables can be attributed to intermediate consumption of CEPA 2, 3 and 4 (proxy) by NACE respectively;
- survey, in particular for CEPA other than CEPA 2, 3 and 4.

¹ If the individual transaction approach is followed for the compilation of COFOG statistics, each transaction is attributed to a COFOG despite the general government units that perform the transaction. This means that e.g. under P2, COFOG 05.02 is classified the intermediate consumption of wastewater services of all general government units, that is in e.g. EP services corresponding to CEPA 2 should be recorded under the position 05.02 in COFOG data.

² If COFOG statistics are compiled based on statistical units (departments, services), each statistical units is attributed to a COFOG function and then all the expenditures of that unit are under that function. Therefore, the COFOG function identify the activity of statistical units. In this case, e.g. P2 under the position 05.02 in COFOG data will correspond to the whole intermediate consumption (regardless if it is of environmental services or not) of all units classified under CEPA 2. For this reason P2 cannot be used as a proxy of P2_EPS_EXT.

Best practices from 2022 data collection

BELGIUM

▪ SUT, NA by industry and EGSS for P2_EPS_EXT corporations - CEPA 2_3_4

For corporations as specialist and secondary producers, the calculation starts from total intermediate consumption (P2) of products 37A01 (wastewater management = CEPA 2), 38A01 (waste management = CEPA 3) and 39A01 (remediation activities = CEPA 4) by NACE industry in the use table of the 2015 SUT. First, the shares of each of these products in total P2 is calculated for each individual industry. Then, these shares are applied to total P2 of each industry, found in the national accounts by industry, for the entire 2014-2020 time series. This results in a time series of the use of these three types of environmental protection services (EPS) by all corporations in these industries (call this A).

In order to obtain the use by specialist and secondary producers of EPS in each industry, instead of the use by all corporations, we make use of the EPS output (P1) by industry calculated in the EGSS. For each industry the share of total EPS output (across all environmental domains) in total output is calculated, both for the specialist and for the secondary producers. This share is then applied, by industry, to the time series of the use of the three types of EPS by all corporations together (time series A). The result is a time series of the use of EPS for CEPAs 2, 3 and 4 by all specialist and secondary producers of EPS together (covering all environmental domains), in other words a time series for P2_EPS_EXT of the specialist and secondary producers of EPS (call this B).

For corporations other than specialist and secondary producers, P2_EPS_EXT can then simply be calculated for each industry by deducting the use of EPS by the specialist and secondary producers of EPS (time series B) from the use of EPS by all corporations (time series A).

▪ Survey, NA by industry and EGSS for P2_EPS_EXT corporations - CEPA 1, 5, 6 and 7_9

For the other environmental domains data are available by industry thanks to a dedicated EPEA survey. The use of EPS for CEPAs 1 and 5 to 9 for each of the NACE industries can be taken directly from the survey for the year 2016. For 2014-15 and 2017-2020 we make an estimate by multiplying the 2016 values by the ratios of P2_EPS_EXT for CEPAs 2, 3 and 4 together in each one of the respective years over P2_EPS_EXT for CEPAs 2, 3 and 4 together in 2016. In other words, we assume the intermediate consumption of CEPAs 1 and 5 to 9, to evolve in the same way as the intermediate consumption of CEPAs 2, 3 and 4 together. This results in a time series of P2_EPS_EXT of CEPAs 1 and 5 to 9 by industry (call this C).

However, the values in the survey concern both producers and non-producers of EPS. As a consequence, the time series C cannot be used as such in EPEA. It has to be split between specialist and secondary producers of EPS on the one hand and corporations not producing any EPS on the other hand. This split is once again based on EGSS output (P1) data. For each industry and each CEPA, the values are multiplied by the share of EPS output (across all

environmental domains) of specialist and secondary producers over total output found in the national accounts by industry. The result is a time series of P2_EPS_EXT of CEPAs 1 and 5 to 9 by industry for the specialist and secondary producers (call this D).

P2_EPS_EXT of the other corporations, those not producing any EPS, is then simply obtained by deducting the P2_EPS_EXT time series for the primary and the secondary producers (time series D) from time series C.

ITALY

▪ P2_EPS_EXT as a balancing item

Italy uses a balancing approach for estimating P2_EPS_EXT. The approach is based on four main steps and the main data sources are EGSS and annual National Accounts data. Each step is described below.

1. EGSS *total output estimates at basic prices* by individual EP service and CEPA class are the starting point; EGSS indicative compendium services are covered (see Table below).
2. For each EP service and CEPA class, *supply estimates at purchasers' prices* are derived as:

$$\boxed{\text{EPS supply (at purchasers' prices)} = \text{total output of EP services at basic prices (P1)} + \text{imports (P7)} + \text{VAT and other taxes less subsidies on EPS (D21-D31)}.$$

3. For each EP service and CEPA class, the total amount available on the use side for internal consumption, i.e. for final and intermediate consumption', and gross fixed capital formation, is calculated as:

$$\boxed{\text{Total amount on the use side available for internal consumption and investments} = \text{supply (at purchasers' prices)} - \text{exports (P6)} - \text{General Government (GG) final consumption of EP services (GG - P3_EPS)} - \text{General Government (GG) output for own final consumption of EP services (GG - P12_EPS)}^3.$$

4. For each EP service and CEPA class, the amount available for internal consumption and investments calculated under point 3 is distributed among:
 - a) GG intermediate consumption, (P2_EPS_EXT.1 – GG Total intermediate consumption of EP services for production of EP services and for other production);
 - b) Corporations' intermediate consumption (P2_EPS_EXT.2 -Total intermediate consumption of EP services for production of EP services and for other production);

³ Both General Government (GG) final consumption of EP services (GG - P3_EPS) and General Government (GG) output for own final consumption of EP services (GG – P12_EPS) from the use side are identical by construction to the respective amounts from the supply side.

- c) Households' final consumption (H - P3_EPS);
- d) Gross fixed capital formation (P51G_NP).

Some EP services are only allocated to intermediate consumption (P2_EPS_EXT) only, others both final and intermediate consumption. In a few cases, namely noise insulation works and R&D, uses encompass GFCF as well. (See table below).

Shares to distribute total available for internal consumption and investments among a, b, c and d are calculated on the basis of national accounts use tables. To this purpose, for each EP service, a corresponding service of the national accounts use table is identified.

Table – Allocation of environmental protection services to uses.

Indicative compendium product	DESTINATION	EP/RM
Supporting services to organic agriculture	interm cons	EP/RM
Supporting services to organic aquaculture	interm cons	EP
Rehabilitation of mining sites services	interm cons	EP
Waste collection services of waste resulting from the extraction of raw materials	interm cons	EP
Drainage water capturing services to prevent groundwater contamination	interm cons	EP
Maintenance, repair and installation services of environmental products	interm cons	EP/RM
Sewerage services: e.g. collecting, transporting and treating wastewater; operation, ma	interm cons/final cons	EP
Collection, treatment and disposal services for non-hazardous and hazardous waste	interm cons/final cons	EP
Nuclear waste treatment and disposal services	interm cons/final cons	EP
Materials recovery services	interm cons/final cons	EP/RM
Remediation and clean-up services for soil and groundwater	interm cons/final cons	EP
Remediation and clean-up services for surface water	interm cons/final cons	EP
Remediation and clean-up services for air	interm cons/final cons	EP
Other remediation and specialised pollution and control services	interm cons/final cons	EP
Noise insulation works	GFCF	EP
Architectural services for water, wastewater and waste management projects	interm cons	EP
Engineering services for water and wastewater management projects	interm cons	EP
Engineering services for waste management projects	interm cons	EP
Technical inspection services of road transport vehicles regarding air emissions	interm cons/final cons	EP
R&D services for environmental or resource management	interm cons/GFCF	EP/RM
Environmental consulting services	interm cons	EP/RM
Public litter and collection of garbage from the street	interm cons/final cons	EP
Administration for environmental protection and resource management purposes	interm cons/final cons	EP/RM
Training services in environmental protection and resource management	interm cons/final cons	EP/RM
Environmental services furnished by membership organisations	interm cons/final cons	EP/RM