



Table 19

SEEA Use (destination) table for residuals

Destination (use by):		Industries				Capital	Cons	RoW	Enviro	Total
		Agriculture, fishing and mining	Manufacturing, electricity etc. and construction	Services	Total industries	Capital formation	Consumption	RoW	Environment *	
		I1	I2	I3	I	CF	C		X	
From the economy	Use of emissions supplied by economic units (or own use)									
	Emission category no. 1							100	100	
	Emission category no. 2			20					20	
	Emission category etc.		5						5	
From the economy	Use of solid waste (and wastewater) supplied by economic units									
	Waste category no. 1		10						10	
	Waste category no. 2									
	Waste category etc									
<b>Total</b>										

\* all emissions / solid waste and wastewater not used by economic units will end up in the environment.

**Table 20**

**SEEA Emissions to air, by sector/industry of supply**

Pollutant	Production									Consumption		<i>Physical units (tonnes)</i>	
	Agriculture	Mining	Manufacturing	Electricity etc.	Construction	Transport services, road	Transport services, air	Transport services, water	Other services	Transport	Other	Other sources	Total
CO <sub>2</sub>													
N <sub>2</sub> O													
CH <sub>4</sub>													
NO <sub>x</sub>													
SO <sub>2</sub>													
NH <sub>3</sub>													
Other													

Choice of specific types of emission and industry classification are dependent on country requirements

**Table 21**

**SEEA Gross and net emissions to water**

Pollutant	Industries by ISIC categories							Total
	1-3	5-33	41-43	35	36	37	38, 39, 45-99	
1. Gross emissions (=1.a+1.b)								
1.a Direct emissions to water (=1.a.1+1.a.2=1.a.i+1.a.ii)								
1.a.1 Without treatment								
1.a.2 After on-site treatment								
1.a.i To water resources								
1.a.ii To the sea								
1.b To sewerage (ISIC 37)								
2. Reallocation of emissions by ISIC 37								
3. Net emissions (=1.a+2)								

**Table 22**

**SEEA Emissions by ISIC 37, sewerage services**

*Physical units (tonnes)*

Pollutant	ISIC 37
4. Emissions to water (=4.a+4.b)	
4.a After treatment	
To water resources	
To the sea	
4.b Without treatment	
To water resources	
To the sea	

			Households
			Rest of world
			Total

*Physical units (tonnes)*



Table 25

SEEA Stocks and flows of carbon

*Physical units*

	Location of carbon stock					Total
	Fossil carbon	Forests	Other biota	Other		
Opening stocks						
<i>Additions to stock</i>						
<i>Deductions from stock</i>						
<i>Other changes in stock</i>						
Closing stocks						

\* Further categorisation of 'additions' and 'deductions' as appropriate and possible. For example, Forest - harvest, Forest - fire etc.

\* Further categorisation of 'Location of carbon stock' as appropriate and possible. For example, Forests - cultivated, Forests - natural etc.

Table 28

SEEA Stocks and flows of emission permits - monetary

Monetary units

	Opening stock	Permits grand-fathered	Permits purchased	Permits: other credits *	Permits sold	Permits surrendered	Other changes **	Closing stock
	1.	2.	3.	4.	5.	6.	7.	= 1+2+3+4-5-6+7
Industry								
Agriculture								
Mining								
Manufacturing								
Electricity supply								
Gas supply								
Water supply								
Construction								
etc.								
Total								
Households								

\* Dependent on the specific carbon emission trading scheme. Could also include permits purchased from abroad.

\*\* Possible inclusions are dependent on the specific scheme. Could include, for example, a permit holder decision to voluntarily erase permit(s) from the national registry.