Solid waste accounting

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- Learning objectives
- Review of basics (5 min.)
- Level 1 What? why? (compilers)
 - Concepts (15 min.)
 - Group exercise and discussion (30 min.)
- Level 2
 - Data sources, country examples and issues (15 min.)
 - Group exercise and discussion (15 min.)
- Closing discussion (10 min.)







Learning objectives

- Level 1
 - Understand what Solid Waste Accounts are and why they are important
 - Understand the basic concepts of solid waste accounting
 - Understand how solid wastes are treated in the SEEA
 - Learn the steps of compiling a Solid Waste Account
- Level 2
 - Understand the common data options and sources
 - Understand the important conceptual issues
 - Be aware of how other countries have approached solid waste accounting





Basic concepts

- Physical flow accounting
- Physical supply and use tables
- Accounting identities
- Definitions
 - Residuals
 - Institutional units



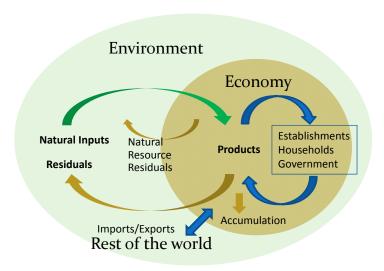
Physical flow accounting

Natural inputs are extracted and harvested to create

Products, which are consumed, accumulated and discarded, in the process creating

Residuals as byproducts of production, consumption and accumulation including

Natural resource residuals (unused natural inputs)





Physical supply table

Environment

Rest of the world

Domestic production, consumption and accumulation



Supply table						
	Production; generat	ion of residuals	Accumulation			
	Production; generation of residuals by indus- tries (including household production on own account), classified by ISIC	Generation of residuals by households	Industries —classified by ISIC	Flows from the rest of the world	Flows from the environment	Total
Natural inputs					A. Flows from the environment (including natural resource residuals)	Total supply of natural inputs (TSNI)
Products	C. Output (including sale of recycled and reused products)			D. Imports of products		Total supply of products (TSP)
Residuals	Residuals generated by industry (including natural resource residuals)	J. Residuals generated by household final consumption	K1. Residuals from scrapping and demoli- tion of produced assets	L. Residuals received from rest of the world	M. Residuals recovered from the environment	Total supply of residuals (TSR)
	12. Residuals generated following treatment		K2. Emissions from controlled landfill sites			
Total supply						

SEEA-CF Table 3.1



Physical use table

Environment

Rest of the world

Domestic production, consumption and accumulation



Use table				•	•	
	Intermediate consumption of products; use of natural inputs; collection of residuals	Final consumption ^a	Accumulation			
	Industries—classified by ISIC	Households	Industries —classified by ISIC	Flows to the rest of the world	Flows to the environment	Total
Natural inputs	B. Extraction of natural inputs Extraction used in production B2. Natural resource residuals					Total use of natural inputs (TUNI)
Products	E. Intermediate consumption (including pur- chase of recycled and reused products)	F. Household final consumption (includ- ing purchase of recycled and reused products)	 G. Gross capital formation (including fixed assets and inventories) 	H. Exports of products		Total use of products (TUP)
Residuals	N. Collection and treatment of residuals (excluding accumulation in controlled landfill sites)		O. Accumulation of waste in controlled landfill sites	P. Residuals sent to the rest of the word	Q. Residual flows to the environment Q1. Direct from	Total use of residuals (TUR)
					industry and households (including natural resource residuals and landfill emis- sions)	
T. 1					Q2. Following treatment	



Accounting identities



Input-output identity

Over an accounting period:
 Rest of the world
 flows of materials into an economy must equal
 flows of materials out of an economy plus
 any net additions to stock in the economy



Accounting identities

Supply and use identity (double entry accounting)

• Total **Supply** (including imports) = Total **Use** (including exports)

Total Supply of	= Total Use of
Natural Resource Inputs	= Natural Resource Inputs
Products	= Products
Residuals	= Residuals



Definitions

Residuals

Flows of solid, liquid and gaseous materials, and energy, that are discarded, discharged or emitted by establishments and households through processes of production, consumption or accumulation

- Emissions to air
- Effluents (wastewater)
- Solid wastes
- Natural resource residuals (natural inputs not used in production)

Institutional unit

an economic entity that is capable, in its own right, of owning assets, incurring liabilities and engaging in economic activities and in transactions with other entities

- Establishments
- Government
- Households
- Non-profit institutions



- What are Solid Waste Accounts?
- Why do we need Solid Waste Accounts?
- Concepts
 - Definitions & Classifications



Level 1: What

Solid Waste Accounts:

 Organized information on the generation of solid waste and the management of flows of solid waste to recycling facilities, to controlled landfills or directly to the environment

Solid wastes:

 Discarded materials that are no longer required by the owner or user



Level 1: Why?



Solid wastes cause environmental & health impacts: pollution, aesthetic, land use...



They are wasted resources that could be valuable products



2030 Agenda for Sustainable Development:

- Goal 11: Make cities and human settlements inclusive, safe, resilient and sustainable
- Goal 12: Sustainable Consumption and Production



SEEA: Links to Economy-wide Material Flow Accounts





Goal 11: Make cities and human settlements inclusive, safe, resilient and sustainable

- Target 11.6 By 2030, reduce the adverse per capita environmental impact of cities, including by paying special attention to air quality and **municipal and other waste management**
 - 11.6.1 Percentage of urban solid waste regularly collected and with adequate final discharge with regard to the total waste generated by the city

Total waste use (collected → recycled, treated, landfill)

Total waste supply





Target 12.2 By 2030, achieve the sustainable management and efficient use of natural resources

• 12.2.1 Material footprint and material footprint per capita

Total materials supply
-----Population





Target 12.3 By 2030, halve per capita <u>global food waste</u> at the retail and consumer levels and reduce food losses along production and supply chains, including post-harvest losses

• 12.3.1 Global food loss index

Total food materials supply - Total food materials used
Total food materials supply
Total food materials in solid waste
Total food materials supply



Level 1: Why?



Target 12.4 By 2030, achieve the environmentally sound **management of chemicals and all wastes** throughout their life cycle in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment

• 12.4.2 Treatment of waste, generation of hazardous waste, hazardous waste management, by type of treatment

Total solid waste treated
Total solid waste supply
Total hazardous waste treated

Total hazardous waste supply





Target 12.5 By 2030, substantially reduce **waste generation** through prevention, reduction, recycling and reuse

• 12.5.1 National recycling rate, tons of material recycled

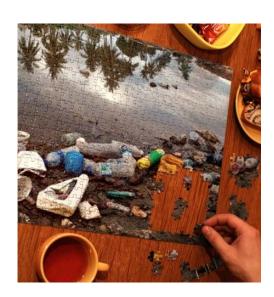
Total solid waste recycled

Total solid waste supply



Level 1: Why?

- Waste statistics are not coherent
- Waste Accounts
 - Help organize statistics by types, sources, suppliers, users and final disposition
 - How much? Who? How treated?



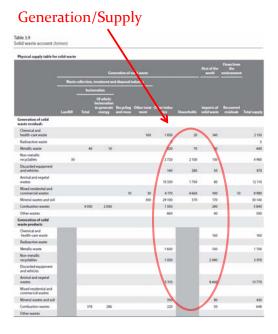


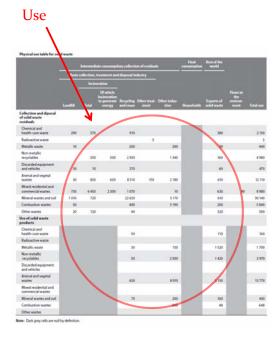
- **Solid Waste:** discarded materials that are no longer required by the owner or user:
 - Chemical and health-care waste
 - Radioactive waste
 - Metallic waste
 - Other recyclables
 - Discarded equipment and vehicles
 - Animal and vegetal wastes
 - Mixed residential and commercial waste
 - Mineral wastes and soil
 - Combustion wastes
 - Other wastes

Detailed list from European Waste Classification EWC-Stat (SEEA-CF pp 301-303)



Solid wastes in SEEA







- Product or residual?
 - If payment made = solid waste product (e.g., recycled materials)
 - Home:
 - Newspapers = solid waste → recycling, garbage
 - Recycling industry: recovered → product
 - Waste management industry → landfill
 - Business
 - Newspapers → recycling (product)
 - Recycling industry → product



Concepts

- Important industries
 - Other industries (Generate + Use)
 - Households (Generate)
 - Landfill (Use → accumulation)
 - Incineration (Generate + Use)
 - Recycling & Reuse (Recover + Use)
 - Other treatment (Generate + Use)



Group exercise: Solid waste audit

- Hotel/facility: Estimate amounts and types of solid wastes
 - Accounting period: estimate annual from daily, monthly...
 - Inputs (imports)
 - Natural inputs: sand, soil (not water, fuel)
 - Products: food, supplies, equipment
 - Processes
 - Guests (import products → disposal)
 - Food: consume → solid waste (not wastewater?)
 - Operations (Engineering/grounds) → generation?
 - Others: accumulation, incineration, treatment, recycling, reuse
 - Outputs
 - Solid waste → export, return to environment



Exercise: Solid waste audit

- 1. Total inputs:
- Natural inputs?
- Products
 - Food
 - Supplies
 - Equipment
 - Guests?



Processes:

- 2. Housekeeping
- · 3. Kitchen
- 4. Operations

- 5. Total outputs:
- Solid waste
 - Recycle
 - Treat
 - Environment
- Accumulation?



Analysis

- How much?
- Main sources?
- Where does it go?
- How to reduce?
- Impacts?





Solid waste account (tonnes/year)

Materials	Supply			Use		
		Kitchen	Housekeeping	Operations	Total use	Residuals
	Group 1	Group 2	Group 3	Group 4		Group 5
Inputs						
Natural inputs						
Products						
Food						
Supplies						
Equipment						
Guests (+/-)						
Total						
Outputs						
Accumulation						
Solid waste						
Landfill						
Recycling						
Environment						
Total						



Solid waste account (tonnes/year)

Materials	Supply			Use		
		Kitchen	Housekeeping	Operations	Total use	Residuals
	Group 1	Group 2	Group 3	Group 4		Group 5
Inputs						
Natural inputs	10			10		
Products						
Food	50	45	5			
Supplies	20	4	10	6		
Equipment	30	5	5	20		
Guests (+/-)	20 (a)	-24 (b)	24 (c)			
Total	130					
Outputs						
Accumulation		5	6	31	42	
Solid waste		25	58 (d)	5	88	
Landfill						30
Recycling						55
Environment						3
Total					130	88



Analysis & recommendations

- Groups together:
 - Questions?
 - Compare and integrate data (tonnes/year)
 - Complete solid waste account
 - Check balances and estimate gaps
- Answer:
 - **How much** solid waste is produced per year?
 - Where does it go?
 - What are the main **sources** of solid waste in this facility?
 - What are some easy ways to reduce this waste?
 - What would be the **impacts** of reducing this waste?



Level 2: More concepts

- No standard international classification (may be listed in various regulations)
- In/Out
 - Natural resource residuals
 - Losses during extraction (losses: gases from flaring, spillage)
 - Unused extraction (no interest: mining overburden, discarded catch, chaff?)
 - Reinjections (may be re-extracted later: water injected into aquifer)
- Data sources
- Country examples



Natural resources inputs and residuals

Natural resource	Used in production	Residual
Mineral and energy	Gross ore Crude oil Natural gas	Mining overburden Flaring Venting at wellhead Reinjection of natural gas
Soil	Excavated soil (for agriculture construction and reclamation)	Dredgings Unused excavated soil
Timber	Removals of timber	Felling residues
Fish	Net catch	Discarded catch
Other biological	Harvest/capture	Harvest/capture residues
Water	Abstracted water	Losses, mine water MB1

SEEA-CF Table 3.3

Slide 31

MB1

original has mine dewatering, which is a process.



Data sources

- Waste management industry (private, government)
 - Administrative or survey
 - Collection by type & source
 - Disposition: recycle, treat, landfill
 - Expenditures
- General business, government, household surveys
 - Waste generation by type
 - Disposition: recycle, reuse, treat, collection, to environment
 - Expenditures
- Case studies/research reports/CSR/NGOs
- Alternative sources? Waste audit, photos, maps



Country examples

- Statistics Norway
- Australia Bureau of Statistics
- Statistics Canada
- HAE 2011 Waste in Canada
 - Account?
 - Costs
 - Quantities
- Mexico costs of management
- Others?



- Waste account for Norway
 - Amounts of waste by source of origin
 - Waste in Norway by treatment and material
 - Waste in Norway by source and material



Statistics Norway

Waste account for Norway, amounts of waste by source of origin											
	2014		Per cent change								
	1000 tonnes	Share	2013 - 2014								
Source of origin, total	11 937	100	7								
Manufacturing industries	2 623	22	0								
Construction	2 476	21	9								
Service industries	2 156	18	1								
Households	2 439	20	0								
Other or unspecified	2 243	19	29								

StatBank source table 10514

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Statistics Norway

										20	14									
	In total, except slightly polluted soil	Wetorganic waste	Park- and gardening waste	Wood	Sludges	Paper and cardboard	Gies	Mesals	WESTE WESTE	Concrete and bricks	Cinders, dust bottom ash and fly ash	Plantes	Rubber	Textiles	Discarded vehicles	Radioactive waste	Hazardous waste	Mixed waste	Other	Slightly pollutes pol
Treatment, total	11 937	688	179	1347	236	769	.97	811	153	979	781	211	54	2	223	0	1 392	2804	1212	1 481
Sent to material recovery	4244	218	- 1	143	26	734	84	800	117.	38	378	98	30	- 2	178	0	304	84	1 000	0
Biogas production	81	79	0	.0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	0	0
Composing	408	190	160	- 6	- 31	0	0	0	0	0	0	0	0	0	0	0	0	56	1.	0
Filling compound and cover material	616	0		4	5	0	0	.0	0	569	30	0	0	0	0	0	0	2	6	7
Incheration	4 220	188	9	1.177	- 6	34	0	- 4	19	2	18	109	5	0	32	0	332	2 254	35	0
Landfill	1 502	0	.0	0	21	. 1	3	. 0	16	324	355	2	0	0	13	0	412	195	133	1 474
Other ddisposal	467	3			4	0	3	0	1	46	0	0	.18	0	0	0	325	37	13	0
Unknown	300	9	0		171		3	10	. 0	- 5	0.	. 2	0	8	0	0	0	179	17	. 8

Waste in Norway by	source and	d material. 1	000 tonnes																	
										2	114									
	In total, except slightly polluted soil	Wetorganic watte	Fark- and gardening watte	Wood	Sludges	Paper and cardboard	Glas	Metals	III- messe	Concrete and bricks	Cinders, dust bettom ash and fly ash	Plastics	Rubber	Textles	Characted vehicles	Redicactive water	Hazardous weste	Mixed waste	Other	Slighti poliute 10
Source of origin, total	11.937	688	179	1 347	236	769	97	831	153	979	781	211	54	2	223	0	1 392	2 804	1 212	1.48
Agriculture, forestry and fishing	147	48		- 1	0	5		- 12	3	0	0	23	0	2	10	0	2	41	1	
Mining and quarrying	370	4	0	2	0	1	. 0	13	- 1	. 0	0	- 1	0	0	0	0	343	2	2	
Manufacturing industries	2 623	365	0	679	34	:74	11	156	5	50	271	12	1		1	0	.019	121	177	-1,
Electricity, gas, steam and air conditioning supply	111	0	0	0	0	. 0	0	-	ř	0	68	0	0	0	0	0	31	0	Ÿ	
Water supply, sewerege, waste management and remediation activities	615	0	0	0	132			38	,	0	176	,	0		0	0	80	177	,	
Construction	2 476	0	0	262	0	25	. 9	87	10	799	0	. 5	0	0	. 1	0	29	320	926	
Service industries	2.156	- 11	11	123	15	386	20	194	33	54	3	34	53	0	33	0	109	1 030	- 1	
Other or unspecified	1 000	0	0	. 4	- 5	1	0	230	45	116	265	97	0	0	0	0	121	. 19	29	1 44
Households	2.439	182	159	274	0	277	57	83	47	0	0	36	0	0	175	0	57	1 023	68	- 10



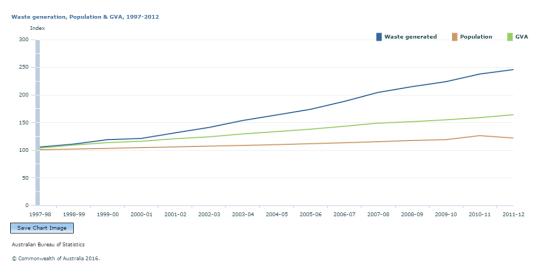
Statistics Norway

Data sources and sampling

- Household waste statistics (Statistics Norway)
- Manufacturing industry statistics (Statistics Norway)
- Hazardous waste statistics (Statistics Norway)
- Construction waste statistics (Statistics Norway)
- Waste from service industries (Statistics Norway)
- Waste treatment and disposal statistics (Statistics Norway)
- Household waste composition data (Statistics Norway)
- Building and construction statistics (Statistics Norway)
- Statistics on cars scrapped for deposit (Statistics Norway)
- Municipal wastewater statistics (Statistics Norway)
- Statistics on recycling on different types of waste by producers responsibility organisations and the recycling industry
- Forurensning (database for the businesses' self-reporting to the Climate and pollution agency)
- Oljeindustriens landforening, OLF
- WEEE-registry (ee-registeret, A registry on collected and treated electric and electronic equipment)



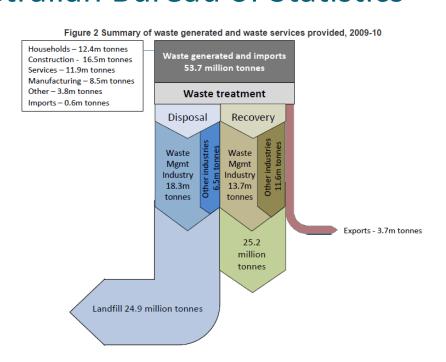
Australian Bureau of Statistics



• GVA = Gross Value Added



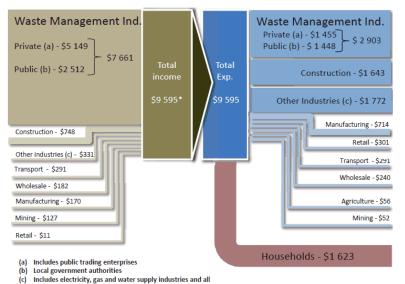
Australian Bureau of Statistics





Australian Bureau of Statistics

Waste Management Services (\$m)
Industry income Industry expenditure



other service industries
*includes taxes less subsidies on products - \$74 million





Statistics Canada

Catalogue no. 16-201-X

Human Activity and the Environment

Waste management in Canada

2012 - Updated



Statistics Statistique Canada

Canada

Contents

- Waste disposal by source, province and territory
- Disposal and diversion of waste, by province and territory
- Capital expenditures on pollution abatement and control (end-ofpipe) by medium and industry
- Capital expenditures on pollution prevention by medium and industry
- Expenditures on environmental protection by industry and activity
- Water use parameters in manufacturing industries, by industry group, Canada



Statistics Canada

Catalogue no. 16-201-X

Human Activity and the Environment

Waste management in Canada

2012 - Updated



Canadä

Statistics Statistique Canada

Data sources:

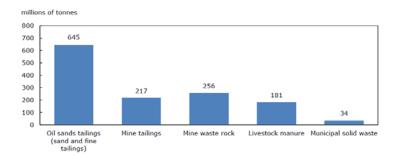
Statistics Canada:

- Waste Management Industry Survey: Government Sector
- Survey of Environmental Protection Expenditures
- Waste Management Industry Survey: **Business Sector**
- Households and the Environment Survey
- **Industrial Water Survey**



Statistics Canada

Major categories of solid waste, various years



Note(s): This chart shows waste generation from various sources and does not address the subsequent Note(s): Inis chart shows waste generation from various sources and does not address the subsequent disposition of these waste residuals. A significant portion of these waste residuals are recycled, stored in permitted sites, used as inputs or converted to other products (for example, road building materials or fertilizers). Data for oil sands and mines are from 2008. Data for livestock manure are from 2006 and include both urine and feces. Municipal solid waste data are for 2008. Business and household waste generation does not cover any waste that is managed on-site by a company or household or that is transported directly to

secondary processors.

Source(s): Statistics Canada, CANSIM tables 153-0041 and 153-0043 (accessed October 7, 2011).

Government of Alberta; 2009, Environmental Management of Alberta's Oil Sands, http://environment.gov.ab.ca/info/library/8042, pdf (accessed May 23, 2012). Government of Alberta; 2011, talk about oil sands, www.energy.alberta.ca/OilSands/pdfs/FactSheet, OilSands.pdf (accessed October 7, 2011). Energy Resources Conservation Boards, 2008, S798-2008: Alberta's Energy Reserves 2007 and Supply/Demand Outlook 2008-2017, www.ercb.ca (accessed October 24, 2011). Natural Resources Canada, Annual Census of Mines, Quarries and Sandpits, 2008. N. Hofmann, 2008, "A geographical profile of livestock manure production in Canada, 2006," EnviroStats, Vol. 2, no. 4, Statistics Canada Catalogue no. 16-002-X200800410751.

Challenges:

- Big picture
- Data gaps
- Multiple data sources
- Data from various years
- No on-site management data
- Non-Statistics Canada data
- No link to disposition



Additional information

ESCAP Waste to Resource Initiatives

- Approach
- Resources
- City case studies
- http://www.unescap.org/waste-toresource
- http://waste2resource.org/



Valuing Waste,



Exercise

- Each group discuss (10min) & present
 - What are the most important sources of solid waste problems in your country?
 - Who is responsible for managing it?
 - What data sources do you have?
 - What data need to be developed?
 - What indicators would you suggest to monitor and report on these problems?



- Australian Bureau of Statistics. 2013. Waste accounts, Australia, experimental estimates,
 - http://www.abs.gov.au/ausstats/abs@.nsf/Products/4602.0.55.005~2013~Main+Features~Main+Findings?OpenDocument
- Statistics Canada. 2012. Human Activity and the Environment 2012: Waste management in Canada. http://www.statcan.gc.ca/pub/16-201-x/2012000/part-partie1-eng.htm
- Statistics Norway. 2014. Waste accounts. https://www.ssb.no/en/natur-og-miljo/statistikker/avfregno/aar/2016-05-25
- UN SEEA: http://unstats.un.org/unsd/envaccounting/seea.asp



Acknowledgements

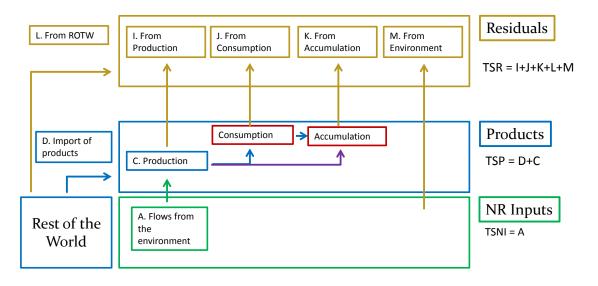
- Materials adapted from:
 - Joe St. Lawrence (Statistics Canada; Chiba, Japan; Feb. 23, 2016)
 - Julian Chow (UNSD; Malaysia; Sept. 23, 2013)
 - Ole Gravgård (Statistics Denmark; Addis Ababa, Ethiopia; Feb. 2, 2015)



Thank you

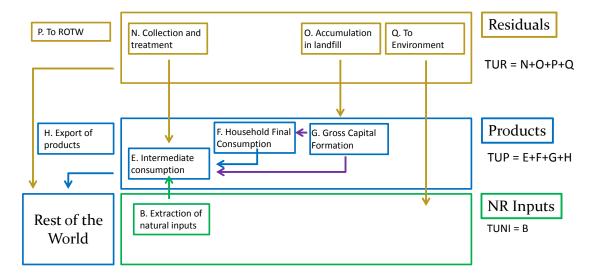
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Physical use





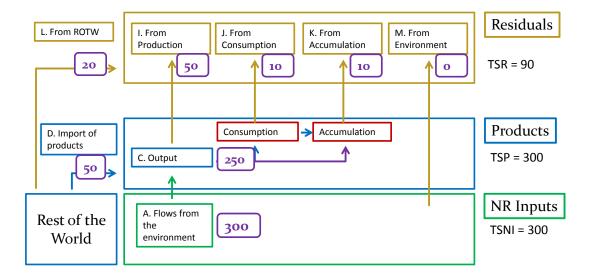
Example: Tires

Supply

- A. Natural inputs: petroleum (300T)
 - TSNI = A = 300T
- D. Import of tires (5oT)
- C. Manufacture of tires (250T)
 - TSP = C + D = 300T
- I. Residuals generated manufacturing tires (50T)
- J. Residuals generated by household final consumption (10T)
- K. Residuals from scrapping and demolition (10T)
- L. Residuals received from the Rest of the World (scrap tires) (20T)
- M. Residuals recovered from the environment (scrap tires) (oT)
 - TSR = I + J + K + L + M = 90T



Physical supply: Tires (Mtonnes)



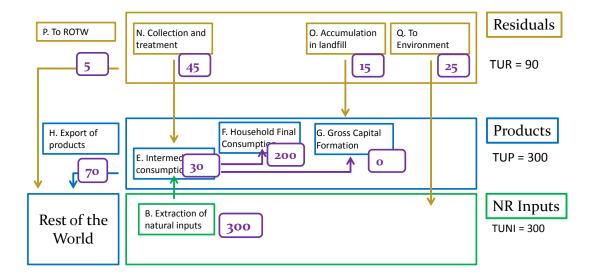


Example: Tires

- Use
 - B. Extraction of natural inputs: petroleum (300T)
 - TUNI = B = 300T
 - E. Intermediate consumption (3oT)
 - F. Household final consumption (200T)
 - G. Gross fixed capital formation (oT)
 - H. Export of tires (70T)
 - TUP = E + F + G + H = 300T
 - N. Collection and treatment of residuals (recycling)(45T)
 - O. Accumulation in controlled landfill (15T)
 - P. Exported scrap tires (5T)
 - Q. Flows to the environment (uncontrolled) (25T)
 - TUR = N + O + P + Q = 90T



Physical use: Tires (Mtonnes)





Exercise? Animal and vegetal waste

- Supply
 - Generation of solid waste residuals:
 - Other industries: 50T Agriculture, 200T Food and beverage, 100T Service
 - 100T Households
 - 90T Imported TSR = 540T
 - Generation of solid waste products:
 - 200T generated by agriculture (fertilizer & animal feed)
 - 50T imported TSP = 250T
- Use
 - Use of solid waste residuals
 - Waste collection and treatment industry: 4oT landfill, 2ooT to incineration (4oT to generate energy), 9oT recycled and reused, 2oT other treatment Other industries: 5oT used to make recycled products

 - Exported: 20T
 - Flows to the environment: 120T
 - TUR = 540T
 - Use of solid waste products
 - Recycling and reuse: 120T
 - Other industries: 130T
 - TUP = 250T