

Part I: Questionnaire for Country Participants*

* This is a translation of the original document in Spanish. This translation has been kindly provided by UNEP.

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1. What types of environmental and economic accounts have already been implemented in your country and for how long? (If none, go to question 6)

The study and implementation of Environmental and Economic Accounting started in the year 1992. The first step was the creation of the Inter-institutional Committee of Environmental Accounting. The National Department of Statistics is leading the Pilot Project on Integrated Environmental Accounting, it follows the UN theoretical guidance methodology

The Colombian Environmental and Economic Accounting System is structured under three main topics that are presented in the SEEA-93, as follows

- Accounting of Stocks of Natural Resources
- Natural Resource Valuation
- Sustainability Accounts of the Environment

Due to poor availability of information, progress has been made only in a couple of aspects of the first two topics.

A. Accounting of Stocks of Natural Resources

1. Mining and forestry stocks

Reserves of coal, oil, and natural gas have been quantified and information is available from 1994 to 2002. Information for iron, nickel and copper is only available for 2000 and 2001

For the forestry sector some work has been done, in particular for commercial forests and protected areas in the period 1998-2001

2. Indicators of change of use of the soil

There is information related to the use of the soil for agricultural purposes, livestock, natural and commercial forests and other uses as water bodies and "afloramientos rocosos". These indicators are available from 1995 to 2002.

3. Indicators of quality of air and water

We have advanced on adapting international methodologies relating to effluences and polluting emissions (both for fixed and mobile sources) to the Colombian context. Information available 1994-2001

B. Valuation of Natural Resources

Expense Accounts on Environmental Protection were implemented for the public and private sector.

Public Sector. Government Expenses. This accounts aim to quantify government actions to protect and recover natural resources and the environment. They are considered as current and capital expenses. Info available 1994-2001

Private Sector: Mainly focused on the industrial sector. Information available: 1993-2002. The information is gathered through a “*Special section for investment and expenditures on Environmental Protection*” of the *Annual Survey of the Manufacturing Sector* conveyed by the Department of National Statistics.

Efforts have been made to broaden the scope of the measurements to other sectors, in the last couple of years, in agriculture, specifically in the 10 products that contribute the most to the GDP; and in the health and tourism sectors. Information available: 2000-2002. Studies have started in the mining, construction and transport sectors.

For the public and private sectors there is also information regarding basic services such as sewage, waste collection and recycling. This information is gathered through the financial statements of the firms in charge of those services and the *Annual Survey of the Manufacturing Sector* conveyed by the Department of National Statistics.

C. Economic-Environment Integration

An exercise for integrating economic and environmental aspects was done through an accounting system “Integrated Economic Environmental Accounts”. It resulted in an input-output matrix that was derived from the central system of National Accounting with some modifications to include the environmental measurements.

4 aspects were included in the matrix:

- Demand and supply of environmental goods and services
- Activities related to environmental protection
- Degradation of natural assets (resources?)
- Depletion of natural assets (resources?)

2. Have you used or are you aware of any use made by others in your country of the handbook of National Accounting *Integrated Environmental and Economic Accounting 2003*, commonly referred to as SEEA-2003 and/or of the handbook of National Accounting *Integrated Environmental and Economic Accounting – An Operational Manual (2000)*? How useful were these documents in the implementation of the accounts?

Since its inception this project has taken as a reference point the handbook of National Accounting *Integrated Environmental and Economic Accounting*, SEEA-1993. The handbook has been very useful in the concepts and theory. However, we have faced some restrictions when trying to apply it.

The Environmental Accounting System for DC (the region that includes Bogotá and surroundings) was developed at a regional level, with the technical advise of the Department of National Statistics. This system targets the environmental expenditures and other accounts such as the valuation of ecosystems and natural resources.

In addition, the Handbook is used in the Masters on Sustainable Development in some universities in the country.

3. Please, describe the major difficulties/constraints that have been encountered during the compilation of these accounts (e.g., financial support, lack of human resources, training, etc.).

There is an obvious deficiency in data gathering because of:

Restrictions in the environmental information: The information available is not coherent in scales, timeframes, or spatial; thus it is difficult in the short run to establish an accounting system for the environmental wealth and its integration in a environmental accounting system. The data available are based in the mapping techniques or non-statistical registries and monitoring networks. This makes difficult to compare the available information.

Statistical accuracy: The country has significant information related to the environment and natural resources (eg. Water, soil, ecosystems). However, in many cases it does not have statistical support. This issue does not allow to understand the contexts nor the elements of the populations? under study.

Lack of financial resources is preventing the development of an environmental accounting system and the establishment of a sound gathering of basic statistics.

4. Was the implementation of the accounts driven from a policy demand or was it supply driven?

It was required by the National Environmental Policy, which in turn originated from the National Constitution of 1991, and from the preparatory meetings of the WSSD (1992). The text of this policy can be found in the document of the Council of Economic and Social Policy CONPES 2544 and it was implemented through the Inter-institutional Committee of Environmental Accounting and developed by the Department of National Statistics.

5. Have environmental-economic accounts been used for policy making in your country? If so, what were the policy issues?

Rarely. The information is demanded to monitor the evolution and dynamics of the environmental expenses in the public and private sectors. It is required mainly for fiscal

control and environmental sectoral planning by the xxx (Contraloria – Government office for fiscal control) and the Ministry of Environment

6. Does your country have future plans for starting/continuing and/or expanding the implementation of environmental- economic accounting? Please describe.

It does have interest. We are reviewing the new Handbook SEEA2003 to understand the new methodological and conceptual framework and to evaluate the possibility of implementing other types of accounts that have not been developed so far.

We would also want to explore in the methodological aspects for accounting of flows of materials ????, and would like to develop a case study for the mining sector in the country.

On the other hand, regarding the monetary valuation, specifically related with the expenses on environmental protection we seek to expand it to other sectors such as the health, transport and construction sectors.

Finally, we hope to continue working on the topic of integration between economics and environment.

7. What seems to be the major constraints in further implementing environmental-economic accounting in your country?

The absence of the standards for generating, gathering, classifying, compiling and synthesizing the basic environmental information.

The SESA accounts are developed exclusively by the central banks or statistical departments. This limits the involvement of experts in the topic.

Funding continues to be a limiting factor to open new accounts

Methodology for addressing sustainability needs to be developed and how to integrate that into the Economic (Input-Output) Matrix

There is a need to compile success stories worldwide that serve as an example and a reference point to experts.

8. In your opinion, what should be the role of the Task Force on environmental-economic accounting?

In the political scope, the task force should help create the political support for the development and adoption of a framework agreement to develop a common standard for the implementation of national environmental accounting.

In a strategic level it should define the theoretical/conceptual framework for the development of the standards.

In an operational level, develop and validate methodological documents as a practical reference to achieve a continuous cooperation with international experts on these topics.

9. In your opinion, which activities of the Task Force would best facilitate in your country the implementation of environmental-economic accounting and the promotion of its uses at the policy level?

- To promote globally the implementation and development of Integrated Economic and Environmental Accounts
- Develop “user friendly” methodologies for easy understanding and their application in the “real” world.
- To promote *Integrated Environmental and Economic Accounting* and its use as a tool for economic and environmental decision –making
- Promote exchange of experiences in the topic.

Additional comments: