



Implementing the SEEA



The Australian
Experience





Outline



History of environmental accounting in Australia

- Timeline of environmental accounting in Australia

Key lessons

- Need sustained high level institutional support
- Importance of international engagement
- Producing accounts requires strong partnerships
- Experimental accounts are very useful
- Accounts get better over time and usefulness increases when repeated
- Communication is essential





Timeline of environmental accounting in Australia

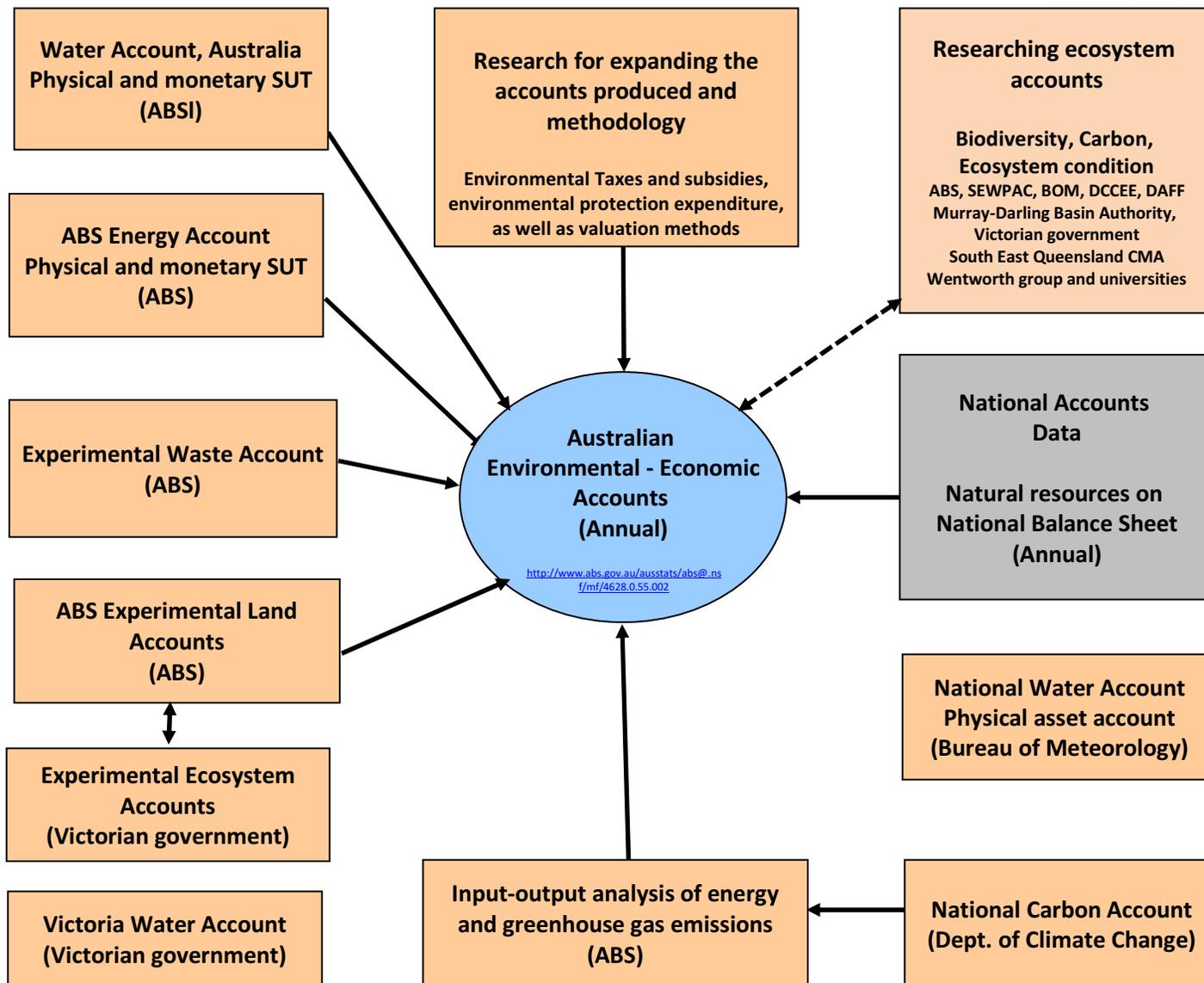
(Brief and only showing first time of account production)



- 1991 Greenhouse Gas emissions (Department of Environment)
- 1993 SNA revision and 1st edition of SEEA (EC, IMF, OECD, UN, WB)
- 1995 Natural resources on balance sheet (ABS)
- 1996 Energy account (ABS)
- 1998 Mineral account (ABS)
- 1999 Fish account (ABS)
 - Environmental expenditure, local government (ABS)
- 2000 Water account – PSUT (ABS)
 - Greenhouse gas emission accounts (ABS)
- 2003 SEEA revision (UN)
- 2008 SNA revision (EC, IMF, OECD, UN, WB)
- 2011 Land account (ABS)
 - Water account – Asset (BOM)
- 2012 SEEA Central Framework (EC, FAO, IMF, OECD, UN, WB)
 - Completing the Picture (ABS)
 - Environmental Taxes (ABS)
- 2013 SEEA Experimental Ecosystem Accounting and Application and Extensions (UN, et al)
- 2013 Waste accounts (ABS)
 - Ecosystem accounts (DSE)
 - Environmental Accounting Landscape (BOM)



Environmental accounting in Australia





Need sustained high level institution support



- Support within the ABS for environmental accounting has been strong for nearly two decades
 - Building knowledge and capacity to build accounts takes time
 - Building understanding of accounts and how to use them also takes time
 - To persevere with accounts, especially with limited funding and sometimes opposition, requires strong commitment and leadership
- Support outside the ABS has been variable but increasing
- Support for water accounting in Australia driven substantially by a prolonged drought



Importance of international engagement



- A key feature of the Australia experience has been the engagement with international processes.
- This has allowed:
 - Us to learn from the activities of other agencies around the world
 - The identification of common theoretical and practical problems and for these to be worked through cooperatively with a highly skilled, knowledgeable and intelligent colleagues
 - The establishment of international standards and recommendations which can be applied at a national level (and we would have been unable to develop these with our resources)



Need strong partnerships



- Government partnerships
 - ABS and Bureau of Meteorology (BOM)
 - ABS and Department of Sustainability, Environment, Water, Population and Communities (SEWPaC)
 - ABS and Dept. of Climate Change (DIICCSRTE)
 - ABS and State Governments
 - BOM and CSIRO
- Academic institutions and non-government organisations
 - ABS and Australian National University, University of Sydney, Queensland University, Wentworth Group
- Professions
 - Geographic information professionals working hand-in-hand with accountants, economists, scientists and statisticians



Experimental accounts are useful



Virtually every environmental account has been published first as either a research paper or experimental estimates. This approach:

- Provides a practical focus for work and learning by doing
- Allows the development of the accounts to be a collaborative process
- Comments on the results and methodology used to be critiqued ahead of official release
- Potential users to see what an account actually looks like and determine how it could meet particular needs
- Refinement of accounts over time to improve quality, especially the relevance to policy development and evaluation



Accounts get better overtime and usefulness increases when repeated



The repeated production of accounts leads to increased quality and allows efficiencies in compilation process gained through:

- Increased knowledge and skills of staff
- On-going development and use of information technology to support production
- The compilation process to feedback comments to primary data sources and hence improve the quality of the primary data
- Data gaps and deficiencies to be addressed through the identification or creation of new data sources
- The construction of useful indicators from the accounts (e.g. Gross Value of Irrigated Production per ML of water)
- For accounts to be built into the policy process



Communication is essential



- Accounts are generally poorly understood by both potential producers and users of accounts.
- Communication needs to recognise and target different audiences:
 - Producers and users of accounts
 - General versus specific users of accounts
 - Scientists, economists, accountants, statisticians (especially understanding their world views and motivations for either wanting to produce or use accounts)
- Communication needs to go beyond traditional tabular data presentations and to also extend into some of the analysis of the accounts at least in the early phases of implementation



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