Statistical Commission Fifty-sixth session New York, 4 - 7 March 2025 Item 3(j) of the provisional agenda Background document Available in English only

Items for discussion and decision: Environmental-economic accounting

Results of the 2024 Global Assessment of Environmental-Economic Accounting and Supporting Statistics

Prepared by the Committee of Experts on Environmental-Economic Accounting

Results of the 2024 Global Assessment of Environmental-Economic Accounting and Supporting Statistics

I. Introduction

- 1. This report summarizes the key findings of the 2024 Global Assessment on Environmental-Economic Accounting and Supporting Statistics. The Global Assessment is an annual survey conducted by the United Nations Statistics Division (UNSD) under the auspices of the United Nations Committee of Experts on Environmental-Economic Accounting (UNCEEA) to monitor the progress made in the implementation of the System of Environmental-Economic Accounting (SEEA). The extent to which countries are implementing the SEEA contributes to the achievement of Sustainable Development Goal (SDG) target 15.9 on integrating ecosystem and biodiversity values into national and local planning, development processes, poverty reduction strategies and accounts. Specifically, the Global Assessment provides data on the number of countries implementing the SEEA for sub-indicator 15.9.1 (b).¹
- 2. Since 2021, following the decision of the UNCEEA at its 16th meeting², the Global Assessment has been conducted annually. Every three years, the assessment includes a broader set of questions to gather information not only on the implementation of the SEEA, but also on the institutional arrangements for compiling the accounts, technical assistance received, and future plans for the compilation of the accounts. This comprehensive assessment is referred to as a "benchmark assessment". Benchmark assessments have been conducted in 2020 and 2023 and will be administered again in 2026. In the intermediate years, an abbreviated assessment is instead conducted to focus solely on the implementation of the SEEA. The 2024 Global Assessment was thus conducted as an abbreviated assessment. Detailed results from various rounds of the Global Assessment are available on the UNSD website at https://seea.un.org/content/global-assessment-environmental-economic-accounting.
- 3. The 2024 Global Assessment was administered through a questionnaire³ during the period October to November 2024 to all national statistical offices. With the valuable assistance of the United Nations Regional Commissions, the questionnaire was translated into French, Spanish and Arabic. Members of the working group on implementation and statistical capacity-building (UNCEEA Area D) reviewed the questionnaires, results and the final report, as well as helped with following up with countries.

¹ See https://unstats.un.org/sdgs/metadata/files/Metadata-15-09-01.pdf.

² See https://seea.un.org/sites/seea.un.org/files/unceea16 all final.pdf

³ Questionnaire is available at https://seea.un.org/content/2024-global-assessment

4. This report is organized as follows: Section II presents an overall summary of the results of the Global Assessment, providing information on implementation over time and by region and by stage of implementation; Section III presents an overview of types of accounts most commonly compiled for the SEEA Central Framework and the SEEA Ecosystem Accounting. The list of countries that responded to the 2024 Global Assessment is presented in the Annex.

II. Summary of results

5. As of 30 November 2024, when the survey was closed, 120 responses⁴ were received. Countries were encouraged to coordinate a response within relevant national institutions. While 91 per cent of the responses were from national statistical offices, 9 per cent were from other institutions, usually central banks or line ministries, such as environment or planning ministries. The geographical distribution of the responses is shown in Table 1.

Table 1. Geographical distribution of the responses

	Number of responses
All countries	120
By geographical region:	
Africa	28
Central, Eastern, Southern and South-Eastern Asia	17
Europe and Northern America	41
Latin America and Caribbean	16
Oceania	6
Western Asia	12

6. For the purposes of the Global Assessment, a country is considered as compiling the SEEA if it compiled any part/module of the SEEA accounting framework, in physical or monetary units, within the past five years (2020-2024). The 2024 Global Assessment indicated that 94 countries compile the SEEA. Figure 1 illustrates the trend in the number of countries compiling the SEEA over time, showing a steady increase since 2014. A modest dip in 2023 was followed by a slight rebound in 2024.

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⁴ Responses in this report refer to countries which responded to the Global Assessment (117) as well as those countries which had imputed data (3).

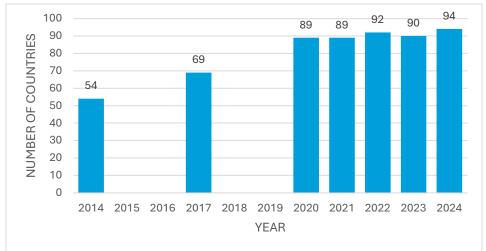


Figure 1. Countries implementing the SEEA over time

Note: No assessments were conducted in 2015, 2016, 2018 and 2019

- 7. The 2024 Global Assessment also collected information on the stage of implementation of the SEEA. The following three progressive stages of implementation are defined in the Global Assessment:
 - Stage I Compilation: A country falls into this stage if it has compiled at least one account (which is consistent with the SEEA) over the past five years.
 - Stage II Dissemination: A country falls into this stage if it has compiled and published at least one account within the past five years.
 - Stage III Regular compilation and dissemination: A country falls into this stage if it regularly publishes at least one account. Regularly published accounts are compiled and published according to a scheduled production cycle (which may differ by account).
- 8. Based on the responses to the 2024 Global Assessment, out of the 94 countries which have compiled SEEA accounts at least once within the last five years, 67 countries (71 per cent) fall into Stage III (i.e. they regularly compile and disseminate at least one account), 10 countries (11 per cent) fall into Stage II (i.e. they have compiled and disseminate at least one account), and 17 countries (18 per cent) fall into Stage I (i.e. they have compiled at least one account). Figure 2 shows a global map of SEEA implementation by stage.

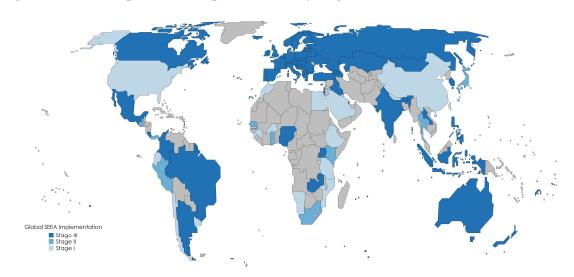


Figure 2. Global map of SEEA implementation by stage

Note: The boundaries and names shown and the designations used on this map do not imply official endorsement or acceptance by the United Nations. Dotted line represents approximately the Line of Control in Jammu and Kashmir agreed upon by India and Pakistan. The final status of Jammu and Kashmir has not yet been agreed upon by the parties. Final boundary between the Republic of Sudan and the Republic of South Sudan has not yet been determined. A dispute exists between the Governments of Argentina and the United Kingdom of Great Britain and Northern Ireland concerning sovereignty over the Falkland Islands (Malvinas).

9. Table 2 shows the number of countries implementing the SEEA according to the stages of implementation and disaggregated by geographical regions. A large majority of the countries in Europe and Northern America; Central, Eastern, Southern and South-Eastern Asia; Western Asia; and Oceania are in Stage III of implementation, showing important achievements in regular compilation and dissemination of the accounts in these regions.

Table 2. Stages of SEEA implementation, by geographical region

		Stage of implementation					
	Number of countries that compiled at least one account in the past five years	Regular compilation and dissemination (Stage III)		Dissemination (Stage II)		Compilation (Stage I)	
		Number of countries (2)	Percentage of countries (2÷1)	Number of countries (3)	Percentage of countries (3÷1)	.,	Percentage of countries (4÷1)
All countries	94	67	71%	10	11%	17	18%
By geographical reg	gion:						
Africa	17	4	24%	4	24%	9	53%
Central, Eastern, Southern and South-Eastern Asia	13	8	62%	3	23%	2	15%
Europe and Northern America	40	38	95%	0	0%	2	5%
Latin America and Caribbean	11	5	45%	3	27%	3	27%
Oceania	4	4	100%	0	0%	0	0%
Western Asia	9	8	89%	0	0%	1	11%

Note: Percentages may not add up to 100% due to rounding.

10. Table 3 presents an overall comparison of the stages of implementation from 2023 to 2024.

Table 3. Comparison of stages of SEEA implementation

	2023	2024
Number of implementing countries	90	94
By stage of implementation:		
Stage III - Regular compilation and dissemination	66	67
Stage II - Dissemination	11	10
Stage I - Compilation	13	17

III. Overview of SEEA accounts compiled by countries

11. The Global Assessment collects detailed information on which SEEA accounts are compiled by the countries within the five-year period ending in 2024. An overview of the responses is provided below separately for the SEEA Central Framework and SEEA Ecosystem Accounting.

SEEA Central Framework

12. All countries that reported implementing the SEEA compile SEEA Central Framework accounts (94 out of 94). Among these, the most widely compiled accounts are energy accounts (68 countries, 72 per cent), followed by environmental protection and

resource management expenditure accounts (55 countries, 59 per cent), air emission accounts (53 countries, 56 per cent), and material flow accounts (50 countries, 53 per cent). Table 4 presents the modules of SEEA Central Framework most compiled by countries over the past five years.

Table 4. SEEA Central Framework accounts compiled

Accounts (grouped by modules)	Number (percentage of SEEA implementing countries)
Energy accounts ^a	68 (72%)
Environmental protection and resource management expenditure accounts	55 (59%)
Air emission accounts	53 (56%)
Material flow accounts and economy-wide material flow accounts	50 (53%)
Environmental taxes and subsidies accounts	46 (49%)
Environmental goods and services accounts	43 (46%)
Water accounts ^b	37 (39%)
Agriculture forestry and fisheries accounts ^c	37 (39%)
Land accounts ^d	36 (38%)
Waste accounts	20 (21%)

Note:

SEEA Ecosystem Accounting and thematic accounts

- 13. Among the 94 countries that implement the SEEA, 53 countries indicated that they compile the SEEA Ecosystem Accounting and/or thematic accounts. Forty-six of these 53 countries compile the core accounts of the SEEA Ecosystem Accounting⁵ (with many compiling also thematic accounts), and seven countries compile thematic accounts but not the core accounts of the SEEA Ecosystem Accounting framework.
- 14. For the SEEA Ecosystem Accounting, an account is considered to be compiled irrespective of whether or not the compilation is at national or sub-national level. The most commonly compiled core accounts of the SEEA Ecosystem Accounting are ecosystem extent account (42 countries, 45 per cent), followed by ecosystem services flow account in physical terms (27 countries, 29 per cent) and ecosystem condition account (26 countries,

^a Includes the compilation of either: Physical supply and use tables for energy; Monetary supply and use tables for energy; Physical asset accounts for mineral and energy resources; or Monetary asset accounts for mineral and energy resources.

^b Includes the compilation of either: Physical supply and use tables for water; Monetary supply and use tables for water; Physical asset accounts for water; or Water emission accounts

^c Includes the compilation of either: Agriculture, Forestry and Fisheries accounts; Physical asset accounts for timber resources; Monetary asset accounts for timber resources; Physical asset accounts for aquatic resources; Monetary asset accounts for aquatic resources; or Asset accounts for other biological resources ^d Includes the compilation of either: Physical asset accounts for land; or Monetary asset accounts for land

⁵ Core accounts of SEEA Ecosystem Accounting include ecosystem extent, ecosystem condition, ecosystem services flow (in physical or monetary terms) and monetary ecosystem asset accounts.

28 per cent). Table 5 presents information on the core SEEA Ecosystem Accounting compiled by countries.

Table 5. Core accounts of the SEEA Ecosystem Accounting compiled

All countries		
Accounts	Number (percentage of SEEA implementing countries)	
Ecosystem extent accounts	42 (45%)	
Ecosystem services flow accounts (physical)	27 (29%)	
Ecosystem condition accounts	26 (28%)	
Ecosystem services flow accounts (monetary)	17 (18%)	
Ecosystem asset accounts (monetary)	10 (11%)	

15. Among the thematic accounts, ocean and forest accounts ranked first with 13 countries (14 per cent) compiling each of these accounts. Table 6 presents information on the thematic accounts compiled by countries.

Table 6. Thematic accounts compiled

All countries	
Accounts	Number (percentage of SEEA implementing of countries)
Ocean accounts	13 (14%)
Forest accounts	13 (14%)
Species accounts	6 (6%)
Urban accounts	6 (6%)
Protected areas accounts	6 (6%)
Carbon accounts	3 (3%)

Annex: List of responding countries

Albania Greece North Macedonia

Argentina Grenada Norway Armenia Guatemala Oman Guinea Panama Australia Austria Honduras Peru Azerbaijan Hungary Philippines Bangladesh Iceland Poland Belarus India Portugal Belgium Indonesia Oatar

Benin Iraq Republic of Korea Republic of Moldova Bhutan Ireland

Bosnia and Herzegovina Romania Israel

Brazil Italy **Russian Federation**

Bulgaria Jamaica Rwanda Burkina Faso Japan Samoa Burundi Jordan Saudi Arabia Cabo Verde Kazakhstan Senegal Cameroon Kenya Serbia Canada Lao People's Democratic Republic Seychelles Central African Republic Latvia Singapore Chile Lesotho Slovakia China Liechtenstein Slovenia Colombia South Africa Lithuania

State of Palestine Costa Rica Malawi

Croatia Maldives Sweden Switzerland Cyprus Mali Czechia Malta Thailand * Denmark Mauritius Tonga Dominican Republic Mexico Tunisia Türkive Ecuador Mongolia Egypt Montserrat Uganda Estonia Morocco Ukraine

Luxembourg

United Kingdom of Great Ethiopia Mozambique

Britain and Northern Ireland United Republic of Tanzania

Spain

Fiji Myanmar Finland United States of America Namibia France Nepal Uruguay

Netherlands Vanuatu Georgia Germany New Zealand Viet Nam Zambia * Ghana Nigeria *

Congo

^{*} Indicates the response was imputed.