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## Statistical Commission

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### Items for discussion and decision: environmental-economic accounting

## Report of the Committee of Experts on Environmental-Economic Accounting

### Note by the Secretary-General

In accordance with Economic and Social Council decision 2016/220 and past practices, the Secretary-General has the honour to transmit the report of the Committee of Experts on Environmental-Economic Accounting. The report provides a description of the Committee's new organization of work, its progress and its medium-term programme of work. The discussion is organized according to the following five areas of the Committee's work: coordination and promotion; methodological development for normative standards and other research; development of databases; implementation of statistical capacity-building; and formulation of a statistical response on emerging policy issues. The report concludes with points for discussion.

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\* E/CN.3/2017/1.



## **Report of the Committee of Experts on Environmental-Economic Accounting**

### **I. Introduction**

1. At its forty-seventh session, held from 8 to 11 March 2016, the Statistical Commission adopted decision 47/106 (see [E/2016/24](#)), in which it:

(a) Expressed its appreciation for the work of the Committee of Experts on Environmental-Economic Accounting in advocating the importance of the System of Environmental-Economic Accounting (SEEA), advancing its implementation and developing documents in support of its implementation;

(b) Requested the Committee to continue to contribute to the development of metadata for relevant Sustainable Development Goal indicators to ensure consistency with SEEA and encouraged the Committee to support its implementation in countries;

(c) Noted the importance of developing and strengthening basic environment statistics to compile environmental-economic accounts;

(d) Noted the importance of capacity-building in national accounts as an essential element for the compilation of environmental-economic accounts;

(e) Urged the Committee to scale up its implementation activities based on an updated implementation strategy, including developing in-depth courses on SEEA modules at the global, regional and national levels, finalizing core accounts and associated technical notes on selected SEEA modules and advancing the research agenda of the SEEA Central Framework and SEEA Experimental Ecosystem Accounting;

(f) Agreed in principle with the implementation strategy, urged the Committee to finalize its work on coordination and partnerships at the global, regional and national levels to support the implementation, including the compilation of SEEA-coherent data based on existing international databases, and requested the Committee to take into account existing inter-agency mechanisms for coordination in its consideration of the establishment of an appropriate mechanism and also take into account the importance of the Framework for the Development of Environment Statistics (FDES 2013) in order to provide source statistics for SEEA;

(g) Requested the Committee to finalize the System of Environmental-Economic Accounting for Energy (SEEA-Energy) and the System of Environmental-Economic Accounting for Agriculture, Forestry and Fisheries (SEEA-Agriculture) with urgency, given their importance for the implementation of energy accounts and agriculture, forest and fisheries accounts in support of the implementation of the SEEA Central Framework for the 2030 Agenda for Sustainable Development, and encouraged their expedient implementation in countries.

2. Discussed herein are changes in the organization of work of the Committee and the structure of its annual meeting (see sect. II). The Committee summarizes the progress made during the past year and sets out its medium-term programme of

work, organized by the broad category areas set out in the Committee's terms of reference. These areas of work are: coordination and promotion;<sup>1</sup> methodological development for normative standards and other research; development of databases; implementation of statistical capacity-building; and formulation of a statistical response on emerging policy issues. Points for discussion are presented in section VIII.

## II. Organization of work and structure of meetings

3. At its eleventh meeting, held from 22 to 24 June 2016, the Committee noted that the Sustainable Development Goal policy agenda was broad and interconnected and that its monitoring would benefit from integrated information systems. Information systems such as SEEA, which made the connections between the elements of the policy agenda, and could therefore assess the synergies and trade-offs between those elements, would increasingly be the systems of choice. That integrated approach would support not only the Sustainable Development Goal policy agenda, but also other integrated policy frameworks such as natural capital accounting, the 10-Year Framework of Programmes on Sustainable Consumption and Production Patterns, the measurement of sustainable tourism, national biodiversity strategies and action plans and green economy strategies.

4. It is to be expected that, with the increasing demand for the implementation and promotion of SEEA, more resources will be required. The Committee discussed its priorities and how to leverage the expertise of its members to mobilize additional resources for its programme of work.

5. The Committee requested Bureau members to take a more active role in making progress in the various work streams. In particular, they should facilitate, on behalf of the Committee, progress in the five streams mentioned in paragraph 2 above and each take the lead in one of the areas of work. More specifically, the area lead should act as a champion and provide leadership in advancing the assigned area, develop more detailed workplans and strategies to advance the area and coordinate with other Committee members who could further augment the resources in the assigned area.

6. The Bureau also identified the following members to take the lead for each specific programmatic area:

- (a) Statistics Canada will lead the work on coordination and promotion;
- (b) Statistics Netherlands will lead the work on methodological development for normative standards and other research for the SEEA Central Framework;
- (c) Eurostat will lead the work on methodological development for normative standards and other research for SEEA Experimental Ecosystem Accounting;
- (d) The Organization for Economic Cooperation and Development will lead the work on the development of databases, in close coordination with relevant

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<sup>1</sup> Promotion has been added to the area of coordination, taking into account the overlapping stakeholders and the programme of work.

agencies, including the Food and Agriculture Organization of the United Nations, Eurostat and the Statistics Division;

(e) Statistics South Africa will lead the work on the implementation of statistical capacity-building;

(f) The Australian Bureau of Statistics and the National Institute of Statistics and Geography of Mexico (INEGI) will co-lead the work on the formulation of a statistical response on emerging policy issues.

7. Moreover, the Committee agreed that the Bureau should meet more often (i.e. quarterly) to monitor progress and to provide further impetus to the implementation of the various components of the programme.

8. The Bureau subsequently developed a programme of work for each area, which is available as a background document.

9. The Committee also discussed the organization and objectives of its annual meeting. It reconfirmed that the meeting should continue to be focused on strategic and managerial issues, while detailed technical discussions should be delegated to other groups such as the London Group on Environmental Accounting and the SEEA technical committees. It also agreed to adopt a new organizational structure for the meeting, with a one-day seminar segment and a two-day management segment. It was further agreed that deliberations would be facilitated by short discussion papers and breakout sessions with the aim of better guiding the Committee members in decision-oriented discussions.

### **III. Coordination and promotion**

10. Coordination relates to ensuring that the groups and international agencies active in the field of environmental accounting (including with regard to methodological development, technical cooperation and the development of training, in-country capacity-building and data collection/compilation) work in a coordinated fashion to avoid any overlap of activities, insofar as possible. Coordination will be further strengthened through partnerships with relevant international and regional agencies and transparent and open communication on the programme components.

11. To achieve such communication, an updated website and knowledge platform will be developed to provide a platform for collaboration for those working on advancing the SEEA research agendas, a platform for all available training materials, training courses and case studies and a central knowledge repository providing an overview of technical assistance programmes in countries. It will be linked to the existing platform developed by the Wealth Accounting and the Valuation of Ecosystem Services partnership and other platforms presenting material relevant to the implementation of SEEA.

12. Work is continuing with a communications team and a technical implementation team to update and launch the new SEEA website, which will serve as the global hub for environmental-economic accounting and provide relevant information for users and producers of the accounts.

13. Environmental-economic accounting and supporting statistics are relatively new areas of statistics that often do not enjoy the same priority as other statistics within national and global statistical systems. There is therefore a need to promote their mainstreaming in statistical systems, especially in response to the challenges faced by user communities in the areas of natural resources management, sustainability and climate change.

14. Accordingly, in addition to statistical capacity-building, the Committee will place increased focus on promoting SEEA within national statistical systems and user communities. Furthermore, a SEEA news and notes publication will be established together with other outputs that will support the promotion of SEEA. The newsletter will provide a vehicle to communicate advances in SEEA, lessons learned, current activities and any issues of clarification in the SEEA manuals.

#### **IV. Methodological development for normative standards and other research**

15. An important component of the Committee's work is to advance the research agenda of both the SEEA Central Framework and SEEA Experimental Ecosystem Accounting. Several areas, in particular relating to classifications, remain to be addressed in both. Moreover, implementation practices at the country level have identified issues warranting a systematic discussion. Described in the present section is the progress of methodological work on the SEEA Central Framework, the SEEA subsystems and SEEA Experimental Ecosystem Accounting.

##### **SEEA Central Framework**

16. The adoption of the SEEA Central Framework as an international statistical standard by the Statistical Commission in 2012 was accompanied by a research agenda containing issues that are still being investigated. The SEEA Central Framework technical committee established under the Committee has been tasked with, among other things, addressing these issues and any other methodological issues relating to the Central Framework.

17. The Committee discussed an updated research agenda and identified conceptual and implementation topics to be dealt with as a matter of priority on the basis of the following criteria: whether the topic is critical to the implementation of SEEA; whether the topic is critical to measuring one or more Sustainable Development Goal indicators; and whether the matter can be resolved in a reasonable period. On that basis, the following research topics have been identified as priorities:

(a) Development of classifications. Some of the classifications presented in the SEEA Central Framework are preliminary. In this regard, classifications for emissions (to air, water and soil), land cover and land use and the resource management component of the classification of environmental activities are considered to be a priority;

(b) Development of consistent valuation techniques. The SEEA Central Framework addresses the valuation of stocks and flows that are "market" or "near market". There is a need to research the valuation of those stocks and flows that fall

within the measurement boundary of the Central Framework in physical terms but are not “market” or “near market”;

(c) Development of an integrated framework for environmental activity accounts. There is partial overlap between the two main accounts, the environmental protection expenditure accounts and the environmental goods and services sector accounts. There is a need to investigate whether the different aspects of monetary activity accounts can be further integrated into a single accounting framework.

18. Several implementation issues have also been identified as a priority:

(a) Input-output techniques. Environmental input-output analyses are very useful. Some issues need further consideration to provide guidelines for the users of these analytical techniques;

(b) Economy-wide material flow accounting. There are differences in treatment between economy-wide material flow accounts and the physical supply and use tables, as described in the SEEA Central Framework. A short note is to be drafted to further clarify the issues;

(c) Data structure definitions for Statistical Data and Metadata Exchange (SDMX) purposes. A set of global definitions will be needed to ensure that data can be exchanged using SDMX.

19. This research agenda was further detailed with a timeline and lead agency/national statistical office. Conceptual clarifications and updates will be disseminated through the new SEEA news and notes publication and the SEEA website. The London Group on Environmental Accounting and other relevant groups have reviewed the research agenda and agreed to contribute to resolving the issues, as needed. In this regard, the London Group has reviewed and updated its mandate to clarify its relationship with the Committee and to reflect the changes in focus of its activities after the publication of *System of Environmental-Economic Accounting 2012 — Central Framework*, to which it substantially contributed. The updated mandate is available as a background document.

#### **SEEA-Energy and SEEA-Agriculture**

20. As requested by the Statistical Commission at its forty-seventh session, the Committee discussed the drafts of SEEA-Energy and SEEA-Agriculture. It welcomed both documents. It endorsed SEEA-Energy as the internationally agreed methodological document for energy accounts in support of the SEEA Central Framework subject to the inclusion of specific, non-substantive comments to be provided by Committee members. Similarly, it endorsed SEEA-Agriculture as the internationally agreed methodological document for agriculture, forestry and fisheries accounts in support of the SEEA Central Framework subject to the inclusion of specific, non-substantive comments to be provided by Committee members. It is expected that both documents will be made available as white-cover printed publications in 2017.

#### **SEEA Experimental Ecosystem Accounting**

21. The SEEA implementation strategy adopted by the Statistical Commission at its forty-seventh session envisages updating SEEA Experimental Ecosystem

Accounting by 2020, given the accumulation of experience through testing and experimentation initiatives. To further support the testing and experimentation, a guidance document for implementation was developed. Technical recommendations have been drafted to present updates to and extensions of ecosystem accounting concepts, methods and structures, building on *SEEA 2012: Experimental Ecosystem Accounting*. A draft was circulated for broad consultation in December 2015 and updated in 2016 to reflect the conceptual advances in this rapidly developing field. It is envisaged that the technical recommendations will be issued in 2017 in support of the testing of SEEA Experimental Ecosystem Accounting in the coming years.

22. The SEEA Experimental Ecosystem Accounting research agenda has been updated in 2016 and was endorsed by the Committee. Priorities for the research agenda include: spatial units and their delineations; indicators of ecosystem condition; selection and measurement of ecosystem services including ecosystem services classifications; articulation of the links between ecosystem assets, their conditions and the supply of ecosystem services; and valuation of ecosystem services and assets, and relating market land values to ecosystem asset values.

23. An area in which work is already under way is the effort led by the European Environment Agency, the United States Environmental Protection Agency and the Statistics Division to develop an international standard classification of ecosystem services. Two expert group meetings were held in 2016 to review the three existing classifications for such services, in particular in relation to key criteria, principles and a structure for an international classification.

24. Another area in which progress has been made is the drafting of a handbook on Earth observation data for official statistics by the task team on satellite imagery and geospatial data of the Global Working Group on Big Data for Official Statistics. The handbook is being developed to provide guidance to national statistical offices on combining Earth observation data with statistical data for the estimation of crop production. It will be expanded and linked to the implementation of SEEA Experimental Ecosystem Accounting. An expert group meeting and a subsequent broad consultation on the revised draft will be held in 2017 to ensure that the agricultural, geospatial and accounting communities are consulted.

25. Relevant in this context is the report prepared by the World Conservation Monitoring Centre in 2016 in which spatial accounts of species status in the context of SEEA Experimental Ecosystem Accounting were delineated. Building on that report, it is proposed that a technical note be developed in 2017 to provide a set of core accounts and tables on biodiversity, together with practical guidance on the compilation of these accounts for the development of relevant indicators.

26. On the basis of the progress made, the Committee agreed to launch the revision of SEEA Experimental Ecosystem Accounting by 2020, noting that the timeline was tight but the high relevance of the subject area called for swift progress. It is expected that the technical committee will put in place a revision process early in 2017 and develop a programme of research focusing on refining and clarifying those issues to be included in the revision. The Committee will also establish a long-term research agenda covering those issues that are considered important, but are unlikely to be resolved by 2020.

27. As part of the revision process, it is anticipated that an expert forum on ecosystem accounting, similar to those held in 2013 and 2015, will be held annually, beginning in 2017, to seek consensus on the set of recommendations on ecosystem accounting. In due course, an editor will be recruited to coordinate the drafting of the revision. A call for resources to contribute to the revision process will be launched by the Committee in 2017.

#### **Linking SEEA and tourism satellite accounts**

28. The Committee discussed at its past two meetings the work presented by the World Tourism Organization (UNWTO) towards the development of a statistical framework for measuring sustainable tourism. This framework integrates the economic and environmental dimension of sustainable tourism by linking SEEA and tourism satellite accounts. The project therefore builds on the strength of the accounting approach for the formulation of a coherent set of environmental-economic indicators in support of the measurement and monitoring of sustainable tourism, including the related Sustainable Development Goal indicators.

29. The Committee welcomed the development of the framework and proposed a pragmatic approach in drafting a technical note linking SEEA and tourism satellite accounts, including linking the subnational aspects of tourism with SEEA Experimental Ecosystem Accounting. The note, similarly to the other notes being developed for the other SEEA modules, would provide core sets of accounts and tables and a small set of indicators to measure the relationship between tourism and the environment and provide practical compilation guidance to respond to the needs of the 2030 Agenda for Sustainable Development. This practical approach was also agreed upon by the multidisciplinary Working Group of Experts on Measuring Sustainable Tourism, under the auspices of the UNWTO Committee on Statistics and the Tourism Satellite Account, during its first meeting, held in Madrid on 20 and 21 October 2016. It is intended that a draft technical note will be presented for discussion at the sixth UNWTO International Conference on Tourism Statistics: Measuring Sustainable Tourism, to be held in Manila from 21 to 24 June 2017, and at the twelfth meeting of the Committee, to be held in June 2017.

## **V. Development of databases**

30. As recommended by the Statistical Commission at its forty-seventh session, the Committee discussed the way forward in the compilation and dissemination of global SEEA-based data sets. It reiterated the urgency of developing such data sets to support integrated policymaking at the national and international levels for the 2030 Agenda for Sustainable Development, including monitoring through Sustainable Development Goal indicators. The Committee recommended taking a pragmatic approach, drawing upon existing global data sets and established international arrangements to minimize the response burden on countries. Compilation by international agencies would begin with a small set of priority accounts and expand progressively as more experience was gained and data became available. The priority accounts identified by the Committee, taking into consideration policy relevance, data availability and resources implications, were material flow accounts and energy and air emission accounts, complemented by



water and land accounts in view of their relevance for developing countries and for ecosystem accounting.

31. On the basis of national accounts practices, it was agreed that the following preparatory steps would be taken for the establishment of the international databases: develop data templates on the basis of the related technical notes and existing data collections; develop tools to facilitate the use of existing data to compile estimates for countries that do not yet compile the priority accounts; develop spreadsheet templates to evolve into global data structure definitions in line with SDMX requirements; and agree among international organizations on the sharing, collection, validation and dissemination of data to avoid double reporting and to arrive at a globally consistent set of data. In that regard, international organizations can also play a role, if needed and possible, in estimating SEEA accounts. Their estimates could be used by countries as a starting point for SEEA implementation and for monitoring the Sustainable Development Goals at the global level.

32. Eurostat is already collecting data on the priority accounts for its member States. Feasibility studies are continuing with regard to compiling and estimating energy and air emission accounts from existing global databases. A small group of international agencies, including the International Energy Agency, Eurostat, the Food and Agriculture Organization of the United Nations, the Organization for Economic Cooperation and Development, the United Nations Environment Programme and the Statistics Division, in collaboration with the regional commissions, are working together to ensure a common approach across domains.

## **VI. Implementation of statistical capacity-building**

33. One of the top priorities for the Committee is building national capacity for the implementation of SEEA with the objective of mainstreaming SEEA in the statistical production process. To this end, it is important that implementation be closely linked to the programme of strengthening the statistical systems and, in particular, the programme on integrated economic statistics.

34. On the basis of the implementation strategy adopted by the Statistical Commission, the Committee has focused its efforts on providing e-learning tools and technical guidance materials and technical assistance to countries. To ensure coordination, the Committee is keeping track of activities by stakeholders in terms of training workshops and bilateral technical cooperation through regular reporting.

35. The implementation strategy sets as targets that the SEEA Central Framework be in place in 100 countries and SEEA Experimental Ecosystem Accounting in place in 50 by 2020. To increase national capacity so that progress can be made towards achieving these targets, blended learning and training workshops have been organized by the Statistics Division and other international agencies, in particular the World Bank-led Wealth Accounting and Valuation of Ecosystem Services partnership, in collaboration with the regional commissions. Several countries, including Australia, Canada, Denmark and the Netherlands, have supported the workshops. Participants gained hands-on experience in the compilation of accounts in support of policymaking and discussed issues relating to the implementation of

SEEA, including institutional mechanisms, data issues, capacity-building and policy applications.

36. Building on the success of the blended learning course on the introduction to the SEEA Central Framework, the Statistics Division, under the auspices of the Committee, intends to develop additional in-depth courses for several SEEA modules. In accordance with the priorities identified through the global assessment conducted in 2014, work on the e-learning modules for energy and water accounts has begun. Training material on the two modules was tested in three workshops in 2016, held in Fiji, Malaysia and Uganda, in collaboration with the Economic and Social Commission for Western Asia and the Economic Commission for Africa. The SEEA Central Framework technical committee provides technical oversight of the modules. It is expected that these courses will be available in e-learning format in 2017.

37. Under the Committee's auspices, progress has also been made in drafting SEEA technical notes on various topics. The note on water has been finalized, and those for energy, land, environmental goods and services, material flow accounts and environmental protection expenditures are being finalized. Two new notes, on biodiversity accounts and the links between SEEA and tourism satellite accounts, will be initiated early in 2017.

38. Furthermore, additional technical documents supporting the implementation of SEEA are being produced, including, for example, guidelines for measuring and valuing the coastal protection services of mangroves and coral reefs, produced by the World Bank, and several training and compilation guidelines developed by Eurostat. These documents will be added to the knowledge platform referred to in section III of the present report.

39. In 2014, the Committee conducted a global assessment of the country-level implementation of SEEA. The results provided the baseline for the implementation targets included in the implementation strategy, agreed upon by the Statistical Commission at its forty-seventh session. The Committee will conduct a follow-up global assessment in 2017 to assess progress towards reaching the targets of the implementation strategy of 100 countries implementing the SEEA Central Framework and 50 implementing SEEA Experimental Ecosystem Accounting.

## **VII. Formulation of a statistical response on emerging policy issues**

40. The need to link SEEA to policy, being able to articulate and show examples of how the accounts have contributed to policy decision-making, was considered an important part of the work of the Committee. The Wealth Accounting and the Valuation of Ecosystem Services partnership, jointly with the Ministry of Foreign Affairs of the Netherlands, organized a natural capital accounting policy forum in The Hague on 22 and 23 November 2016. The follow-up to this workshop will serve as an important input to developing a programme of work in this area, in particular in, possibly, developing products to promote SEEA as a useful tool in policy decision-making.

41. The Committee further discussed the strategy to ensure that SEEA is reflected as an important statistical framework to inform various policy frameworks, in particular the 2030 Agenda for Sustainable Development and with regard to climate change and other relevant initiatives.
42. At its forty-sixth and forty-seventh sessions, the Statistical Commission requested the Committee to closely collaborate with custodian agencies of Sustainable Development Goal indicators in incorporating SEEA-compliant metadata in the formulation of indicators, when relevant. The Committee has since provided input to the Inter-Agency and Expert Group on Sustainable Development Goal Indicators to highlight the potential of SEEA in measuring relevant subsets of these indicators.
43. At its eleventh meeting, the Committee discussed how it could make more progress on connecting SEEA with the Sustainable Development Goal framework. The Committee agreed that it should continue to work closely with custodian agencies of the indicators to ensure that the conceptual framework of SEEA was applied, including for complementary and dual measurement and reporting purposes, as relevant. To that end, the Committee has progressively increased cooperation with custodian agencies where the SEEA methodology is applicable. Following collaborative practices, an overall engagement strategy to promote the adoption of SEEA in the context of the Sustainable Development Goals is being developed by a small group of the Committee.
44. In the case of water, the Chair of the Committee submitted comments to UN-Water on the application of SEEA to measuring relevant Sustainable Development Goal indicators that fall within the Global Expanded Water Monitoring Initiative, an initiative to expand monitoring efforts for targets 6.3-6.6 of the Goals.
45. In the case of sustainable consumption and production, a United Nations Environment Programme report prepared by Statistics Sweden and the Government of Chile presents SEEA as a useful tool for indicators in support of the subject, including Sustainable Development Goal 12, on ensuring sustainable consumption and production patterns, in addition to related goals and targets. This recommendation follows the increased adoption of SEEA in regional programmes on sustainable consumption and production.
46. The Biodiversity Finance Initiative, a global partnership led by the United Nations Development Programme to address finance for biodiversity management, has embraced SEEA and, in the revised workbook to compile biodiversity expenditures, has moved towards the alignment of its methodology with the classification of environmental activities. A process to align the classifications of biodiversity expenditures and the methods of data compilation is being developed. The partnership will prove an important vehicle to promote and apply SEEA at the national level, considering that it is active in more than 30 countries.
47. The Conference of European Statisticians task force on climate change-related statistics has, consistent with its mandate, identified an internationally comparable set of key climate change-related statistics and indicators, with SEEA recognized as an important tool for deriving the indicators. At its meeting, the Committee recommended that, for those indicators that could be monitored by SEEA-compliant

data and by data sources other than SEEA, such as energy-related, greenhouse gas emission-related indicators, a dual measurement and reporting approach should be reflected in the indicator framework. Considering that several members of the Committee are also members of the task force, the Committee entrusted them with advancing SEEA as an important statistical framework for the derivation of relevant climate-related indicators in support of climate change policies.

## **VIII. Points for discussion**

48. The Statistical Commission is invited to express its views on:

(a) The renewed focus on coordination and promotion of the Committee's activities, including the collective mobilization of resources for the development and implementation of SEEA and the reconfirmation of the strategic and managerial nature of the Committee's meetings (see sects. II and III);

(b) The proposed update of the website and development of a knowledge platform (see sect. III);

(c) The proposed priority areas in the research agenda for the SEEA Central Framework and SEEA Experimental Ecosystem Accounting (see sect. IV);

(d) The development of a technical note on the link between SEEA and tourism satellite accounts (see sect. IV);

(e) The development of global SEEA-compliant databases in support of policy demands, including from the 2030 Agenda for Sustainable Development (see sect. V);

(f) The preparation of tools in support of SEEA implementation, including a suite of technical notes and e-learning courses (see sect. VI);

(g) The promotion of SEEA and ensuring that it is reflected in the development of indicator frameworks in support of policies and in particular in the context of the Sustainable Development Goals (see sect. VII).

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