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Items for discussion and decision: Environmental-economic accounting

**Global Assessment of Environmental-Economic Accounting and Supporting
Statistics 2021**

Prepared by the United Nations Statistics Division under the auspices of the
Committee of Experts on Environmental-Economic Accounting

I. Introduction

1. This document summarizes the main results of the 2021 administration of the Global Assessment on Environmental-Economic Accounting and Supporting Statistics. The aim of the Global Assessment is to assess the progress made in implementation of the System of Environmental-Economic Accounting (SEEA). The number of countries implementing the SEEA informs 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. In particular, the number of countries implementing the SEEA provides data for sub-indicator 15.9.1 (b).¹
2. The Global Assessment has previously been administered in 2014, 2017 and 2020. During their 16th Meeting in June 2021, the Committee of Experts on Environmental Economic Accounting (UNCEEA) agreed to administer the Global Assessment annually instead of every three to four years. In particular, the Committee agreed to administer an abbreviated version of the survey in between established benchmark years that seeks to obtain updates from previous respondents. The abbreviated survey only collects information on current implementation and compilation, allowing the United Nations Statistics Division (UNSD) to monitor indicator 15.9.1 (b) on an annual basis and inform global capacity building efforts while minimizing respondent burden. The results of the of the Global Assessment are posted on the UNSD website² and shared with the United Nations regional commissions, which may post the results on their own websites.
3. In November 2021, UNSD contacted all 2020 respondents of the Global Assessment. Countries which indicated they were compiling the SEEA in 2020 were asked to update an excel workbook indicating which SEEA Central Framework (SEEA CF) and SEEA Ecosystem Accounting (SEEA EA) accounts they currently compile. In addition, UNSD requested an update from countries which indicated they did not yet implement the SEEA in the 2020 Global Assessment.

II. Summary of results

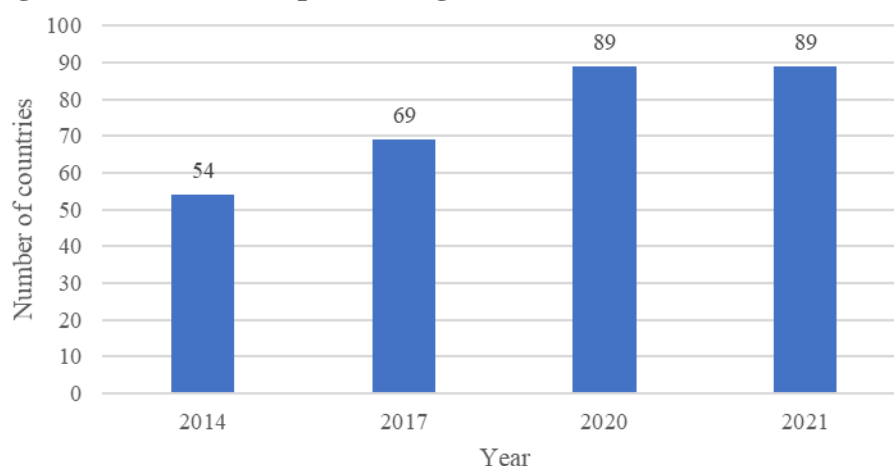
4. For the purposes of the Assessment, a country was considered to have implemented the SEEA if it had compiled any part/module of SEEA-based accounts in physical or monetary terms within the past five years. The 2021 Global Assessment indicated that 89 countries currently implement the SEEA, a number which is unchanged from the 2020 Global Assessment. In addition, the status of the 51 countries who responded that they did not yet implement the SEEA in the 2020 Global Assessment, remained the same in 2021.

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

² See <https://seea.un.org/content/global-assessment-environmental-economic-accounting>.

- As shown in Figure 1, the 2021 Global Assessment marks the first time that there has not been an increase in the number of countries implementing the SEEA. However, it should be noted that there has previously been a longer time lapse between survey rounds. Furthermore, it should be noted that during 2020-21, the COVID-19 pandemic made it difficult for national statistical offices to initiate new activities, especially those requiring extensive coordination and collaboration with line ministries and other data providers.

Figure 1. Countries implementing the SEEA over time



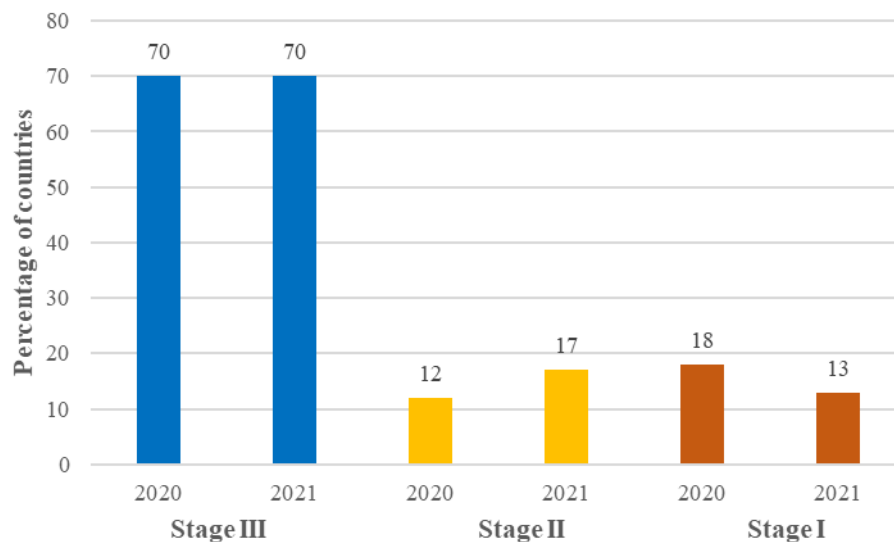
- The 2021 Global Assessment provided information on the stage of implementation of each respondent. The Committee categorizes implementation in three stages: Stage I - compilation, Stage II - dissemination and Stage III – regular compilation and dissemination.³ According to the results, 70 per cent of countries fall into Stage III of implementation, 17 per cent of countries fall into Stage II of implementation and 13 per cent of countries fall into Stage I of implementation (Table 1).
- While the overall number of countries implementing the SEEA remained the same from 2020 to 2021, there were changes in the percentage of countries in each stage of implementation (Figure 2). In particular, the percentage of countries in Stage I showed a net decrease from 18 to 13 per cent and the percentage of countries in Stage II showed a net increase from 12 to 17 per cent. The number and percentage of countries in Stage III stayed constant.
- The overall regional breakdown of SEEA implementation by stage also remained fairly constant, with the highest proportion of countries in Stage III in Europe and Northern America, and the lowest percentage of countries in Stage III in Africa. In this regard, it is important to note that there has been a legal mandate in the European Union to compile certain SEEA CF accounts since 2013.⁴

³ Further details on these three stages can be found in the SDG indicator metadata (see footnote 1).

⁴ There has been a legal mandate to compile air emission, environmental taxes and subsidies and material flow accounts since 2013. In addition, transmission for environmental protection expenditure accounts,

Table 1: Stages of SEEA implementation, by geographical region

	<i>Number of countries that compiled at least one account in the past five years</i>	Stage of implementation					
		Regular compilation and dissemination (Stage III)		Dissemination (Stage II)		Compilation (Stage I)	
		<i>Number of countries</i>	<i>Percentage of countries</i>	<i>Number of countries</i>	<i>Percentage of countries</i>	<i>Number of countries</i>	<i>Percentage of countries</i>
(1)	(2)	(2÷1)	(3)	(3÷1)	(4)	(4÷1)	
All countries	89	62	70%	15	17%	12	13%
By geographical region:							
<i>Africa</i>	17	4	24%	7	41%	6	35%
<i>Central, Eastern, Southern and South-Eastern Asia</i>	14	7	50%	3	21%	4	29%
<i>Europe and Northern America</i>	38	36	95%	1	3%	1	3%
<i>Latin America and Caribbean</i>	8	5	63%	2	25%	1	12%
<i>Oceania</i>	5	4	80%	1	20%	0	0%
<i>Western Asia</i>	7	6	86%	1	14%	0	0%

Figure 2. Percentage of countries in each stage of SEEA implementation, 2020 and 2021

9. It should be noted that while most of the changes in level of implementation were positive (e.g. moving from Stage I to Stage II), and the net changes in

environmental goods and service sector accounts and physical energy flow accounts became obligatory in 2017. See Regulation (EU) No 691/2011 of the European Parliament and Council on European environmental economic accounts.

implementation were in a positive direction, there were a few cases where countries went from a higher to lower stage of implementation. In particular, while six countries moved up one tier in implementation, two countries moved down one tier in implementation.

10. Nearly all countries that reported implementing the SEEA compile SEEA CF accounts (87 out of 89). In terms of the SEEA EA, 36 countries indicated compiling SEEA EA accounts in 2021, a net increase of two countries from 2020. In particular, two countries no longer met the definition of compiling SEEA EA in 2021, as they had compiled SEEA EA accounts more than five years ago. However, four countries began compilation of SEEA EA accounts, resulting in a net increase of two countries.

III. Analysis and implications

11. Given the strain the COVID-19 pandemic has put on national statistical offices and the short period of time between the 2020 and 2021 assessments, it is not altogether unsurprising that the number of countries compiling the SEEA has not changed. Nevertheless, it is apparent that greater resources and advocacy are needed for SEEA implementation. While the net changes in the stages of implementation were in a positive direction, there were some negative changes in countries (e.g. moving from regular compilation and dissemination to ad-hoc compilation and dissemination). In addition, none of the countries which were planning to undertake SEEA implementation in 2020 were able to do so in 2021.
12. Maintaining progress on SEEA implementation will become increasingly important in the coming years, particularly with respects to the climate change and biodiversity crises. The new Group of 20 Data Gaps Initiative calls for using SEEA air emission, energy, environmental expenditures and environmental taxes accounts to address data gaps related to climate change. In addition, the SEEA features heavily in the post-2020 global biodiversity framework monitoring framework to be adopted at the next Conference of Parties expected to take place this year.⁵ Further, the Secretary General in “Our Common Agenda” released in 2021 “urge(s) Member States and others to already begin implementation of the recent SEEA EA”⁶. The Committee has also suggested setting a target of 60 countries implementing the SEEA EA by 2025.
13. Thus, the planned focus of the Committee’s working group on implementation and statistical capacity-building includes the development of a global fundraising plan, continued advocacy for and engagement with the SEEA in national governments and through regional commissions, and in advancing the development and use of global and regional tools.

⁵ See <https://unstats.un.org/unsd/statcom/53rd-session/documents/2022-16-EnvEcoAccounting-E.pdf>.

⁶ See <https://www.un.org/en/content/common-agenda-report/>.