

Work elements/ topics	Lead agencies (partner agencies)	Objectives for 2021-2025	Steps toward the 2025 target	Timelines	Possible objectives for 2026-2030	Links to other areas
(EW-MFA)	Eurostat and OECD)	<p>Refine the methodology for demand-based material flows (input-output based approach for use in international work)</p> <p>Implement automatic data transfer among IOs</p> <p>Carry out further research and improve relevance for circular economy policies</p>	<ul style="list-style-type: none"> Progressively integrate national data using a common data template (for non-EU countries - via the pre-filled EW-MFA questionnaire for SDGs, every two years from 2022, UNEP; for EU countries - Eurostat database) Reconcile national data with international estimates (UNEP and UNEP IRP) Continue capacity building in countries (UNEP) <p><u>Material footprints</u></p> <ul style="list-style-type: none"> Further develop and test the harmonised estimation method for demand-based material flows (OECD with Eurostat & UNEP) Update the roadmap for required developments & research (OECD with Eurostat & UNEP) Develop a Global Footprint Tool based on the GLORIA MRIO Database and pilot test it at the national level (UNEP) <p>Put in place an automatic data transfer and exchange mechanism (using SDMX) between UNEP and other IOs (UNSD, OECD, Eurostat)</p> <ul style="list-style-type: none"> Integrate MF data/accounts with waste statistics/accounts. Explore links with product statistics, and EGSS and tax revenue accounts. 	<p>Ongoing</p> <p>Ongoing</p> <p>2021-22 Ongoing</p> <p>2023-2025</p> <p>Completed & Ongoing</p> <p>TBD</p>	<p>calculations, and to report national data to global databases</p>	<p>Area D1: capacity building</p> <p>Area D1: capacity building Area B1: indicators from I-O analysis</p> <p>Area D1: capacity building</p> <p>Area A: CE indicators Area B1: classifications</p>
Land (cover)	OECD, EEA and FAO (with UNSD)	<p>Develop international consensus on data to be collected, develop an estimation methodology to use for gap-filling.</p> <p>Maintain a global database with regular updates, agree on practical co-operation arrangements among IOs, and, should it be required, implement an automatic data exchange between IOs</p>	<p><u>Data collection from countries:</u></p> <ul style="list-style-type: none"> Agree on the scope of future data collection (Q1-2024) Agree on the attributes of the reporting template (Q2-2024) Pilot-test the template with countries (Q4-2024) Determine next steps depending on the outcome <p><u>Estimation methodology:</u></p> <ul style="list-style-type: none"> Use estimates based on global data Integrate LCML into ARIES for SEEA <p><u>Next steps:</u></p> <ul style="list-style-type: none"> Review coherence between existing data databases and 	<p>Ongoing</p> <p>2024-25</p> <p>Ongoing</p>	<p>Next steps will depend on the outcome of the 2024 pilot test.</p>	<p>Area B2: ecosystem accounts</p>

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			<ul style="list-style-type: none"> collection – FAO, OECD, EEA, UNCCD: structure and content, data sources, methodology • Develop an agreed hierarchy and ontology of LC classes that meet various information needs, while promoting harmonization. • Develop a common data template for national reporting on land cover accounts: expert review meeting • Pilot data template with countries • Establish regular data collection [& validation by countries] 	<p>Q3-Q4 2022</p> <p>2024-2025</p> <p>TBD</p>		
Water (physical supply and use tables)	OECD (with Eurostat) <i>in cooperatio n with UNSD, UNEP, FAO</i>	Populate simple SEEA water accounts (pilot)	<ul style="list-style-type: none"> • Develop and agree on tiered reporting templates for water accounts building on the SEEA Technical Note (OECD, Eurostat) • Test the use of country replies to the OECD/Eurostat questionnaire on inland waters for populating the standard template (OECD, Eurostat) • Establish a database on SEEA water accounts (starting with EU countries and OECD member and partner countries) • Conduct a feasibility study (OECD) • Conduct a feasibility study (Eurostat) 	<p>TBD</p> <p>TBD</p> <p>TBD</p> <p>2024</p> <p>Under preparation</p>		<p>Area B2: ecosystem accounts</p> <p>Area A: CE indicators</p>
OTHER DEVELOPMENTS						
Additional priority accounts	All involved	Identify a small set of future priority accounts	<ul style="list-style-type: none"> • Discuss the potential of other accounts to become priority accounts at UNCEEA meeting • Review the status of the selected accounts, identify the developments required and related arrangements among IOs • Decide upon future priority accounts and roadmap at UNCEEA meeting 	<p>2022</p> <p>Ongoing</p> <p>TBD</p>	Discuss the potential of other accounts to become priority accounts at UNCEEA meeting	
Other accounts - Environmental subsidies account - Forest account - Investment		<p>Eurostat starting first data collection on mandatory basis by end 2025</p> <p>Eurostat starting first data collection on mandatory basis by end 2025</p>	<ul style="list-style-type: none"> • Drafting/Updating guidelines. • Doing pilot collections of environmental harmful subsidies (Called “potentially environmental damaging subsidies” at Eurostat) • Drafting/Updating guidelines. • Publish first estimate of investments on climate change 	<p>2025</p> <p>2025</p> <p>2024</p>		<p>DGI-3 Rec.6</p> <p>DGI-3 Rec.7</p>

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<ul style="list-style-type: none"> - on climate change mitigation - Climate change adaptation (expenditure) account - Ecosystem account Overall coordination and governance <ul style="list-style-type: none"> Responsibilities for quality assurance and validation Dissemination of priority accounts Data ownership and copyright 	<ul style="list-style-type: none"> OECD (all involved) UNSD (all involved) 	<ul style="list-style-type: none"> Eurostat starting first data collection on mandatory basis by end 2025 (pending tasks) Reach a consensus and agreement on the sharing of responsibilities Establish a SEEA dissemination portal 	<ul style="list-style-type: none"> mitigation. • Start data collection with legal basis in the EU • Eurostat to conduct a feasibility study Sharing of responsibilities for data collection from national sources, and for data quality assurance and validation (subsidiarity principle). <i>to be discussed; arrangements will differ depending on the account considered</i> Establish a portal providing access to SEEA databases and links to accounts hosted by lead (and partner) agencies. <i>For discussion</i> 	<ul style="list-style-type: none"> 2025 Under preparation Ongoing 2023-4 TBD 		

Area C Status of Accounts (2024 version)

Table 1 Priority Accounts

Accounts	Agencies involved	Country coverage in IO databases	Time coverage	Classifications used	Data sources	Available databases/datasets	Status of methodology (compilation, estimation)
Air emissions	Eurostat, OECD	<u>Reported data:</u> EU, AUS, CAN, CHE, COL, CRI, IDN, ISL, JPN, KOR, MEX, NOR, NZL, SRB, TUR, UKR, USA <u>Estimated by IO:</u> KAZ, RUS, USA	<u>Reported:</u> 1990-2022* <u>Estimated:</u> 1997-2021 (CO2, CH4, N2O) <i>*Annual updates: 2023 update expected by Dec.2024</i>	ISIC Rev4 Households	Country reporting and OECD methodology to estimate accounts using UNFCCC data	Eurostat: http://ec.europa.eu/eurostat/data/database , tables env_ac_ainah_r2, env_ac_aibrid_r2, env_ac_aeint_r2, env_ac_io10 OECD: https://data-explorer.oecd.org/ Air Emission Accounts UNSD: https://data.un.org/SdmxBrowser/start	Mature Based on <u>Eurostat Manual</u> and <u>OECD Methodology</u> (endorsed by SEEA-CF TC)
Energy	Eurostat, IEA, OECD, UNSD	<u>Reported data:</u> EU, ALB, AUS, CAN, CHE, CRI, ISL, MKD, NOR, SRB, TUR, WSM.	2000-2022* <i>*Annual updates: 2023 update expected by Dec.2024</i>	ISIC Rev4 Households	Country reporting	Eurostat: http://ec.europa.eu/eurostat/data/database , tables env_ac_pegasu, env_ac_pegfa04, env_ac_pegfa05 OECD : https://data-explorer.oecd.org/ (Forthcoming) UNSD : https://data.un.org/SdmxBrowser/start	Mature <u>SEEA CF</u> , <u>SEEA-Energy</u> , <u>Eurostat Manual</u>
Economy-wide material flows	Eurostat, OECD, UNEP (and UNEP IRP)	Global	1970-2024	Material groups (no ISIC breakdown)	Country reporting and international databases from Eurostat, UNEP IRP, (and OECD*), Global SDG Database	UNEP IRP: https://www.resourcepanel.org/global-material-flows-database OECD: https://data-explorer.oecd.org/ Material Flow accounts Eurostat: http://ec.europa.eu/eurostat/data/database , tables env_ac_mfa, env_ac_mfadpo, env_ac_mfabi, env_ac_mfain, env_ac_rme, env_ac_rmefd & others for derived indicators Global SDG Database (SDG indicators 8.4.1/12.2.1 and 8.4.2/12.2.2): https://unstats.un.org/sdgs/dataportal	<u>Production-based:</u> Mature Based on <u>UNEP global manual</u> (released in 2021 and revised in 2023) and <u>Eurostat manual</u> (2001) <u>Demand-based:</u> Refined methodology under development (OECD with Eurostat and UNEP IRP) Eurostat estimating material footprints for all EU countries; UNEP IRP estimating material footprint for the UN Member States
Land (cover)	EEA, OECD,	Global	1992-2022	Land cover classes (SEEA-CF)	ESA and Université Catholique de Louvain Geomatics – Climate	FAO: http://www.fao.org/faostat/en/#home :Land Cover Domain: http://www.fao.org/faostat/en/#data/LC	Ongoing, not (yet) endorsed by UNCEEA

Accounts	Agencies involved	Country coverage in IO databases	Time coverage	Classifications used	Data sources	Available databases/datasets	Status of methodology (compilation, estimation)
	FAO, UNSD ARIES	(countries, macro-regions)			Change Initiative - Land Cover (via FAO and OECD)	OECD: https://data-explorer.oecd.org/ Land cover and land cover change https://doi.org/10.1787/72a9e331-en (currently being updated)	http://fenixservices.fao.org/fao-stat/static/documents/LC/LC_e_2020.pdf
Water (resources, use)	Eurostat, OECD, UNSD, UNEP, FAO	Selected countries depending on data availability (EU, OECD, other)	1970-2022 (limited availability for some variables and years)	ISIC industries (limited availability)	Country reporting on water statistics: OECD/Eurostat coordinated with UNSD/ UNEP (+ FAO Aquastat **, +UN-Habitat, WHO (wastewater))	OECD: https://data-explorer.oecd.org/ Water Accounts – assets, Water Accounts – supply and use	(SEEA water, SEEA CF, and SEEA water Technical note)

Table 2 other accounts

Accounts	Agencies involved	Country coverage in IO databases	Time coverage	Classifications used	Data sources	Available databases/datasets	Status of methodology (compilation, estimation)
Mineral & Energy resources - asset accounts	OECD	Currently covering 9 countries	1960-2022 (availability varies)	14 resources prioritized (same as World Bank)	Country reporting	OECD : https://data-explorer.oecd.org/ Mineral and Energy Resources	OECD Green Growth Working paper (2018)
Environmentally-related tax revenue (ERTR)	OECD, Eurostat	Selected countries depending on data availability (EU, OECD, other)	1994-2022	ISIC Rev4, Households Tax bases: energy, transport, pollution, resources. Domains: Total, air pollution, biodiversity, climate change, ocean, etc.	Country reporting: OECD/Eurostat	Eurostat: http://ec.europa.eu/eurostat/data/database Tables env_ac_tax, env_ac_taxener, env_ac_taxind2 OECD: https://data-explorer.oecd.org/ Environmentally related tax revenue	Based on Eurostat manual and OECD methodological guidelines
Environmental Goods and Services	Eurostat	EU countries, CHE, ISL, MKD, NOR, SRB, TUR	2000-2022	Total, Ancillary, Market, non-market, own final-use ISIC CEPA and CReMA	Country reporting, Eurostat	Eurostat: http://ec.europa.eu/eurostat/data/database , tables env_ac_egss1, env_ac_egss2, env_ac_egss3	SEEA Central Framework Eurostat manual Eurostat compilation guide
Environmental protection expenditure accounts (EPEA)	OECD, Eurostat	EU countries, CHE, GBR, ISL, KOR, MKD, NOR, SRB, TUR	2004-2022	Final and intermediate consumption, GFCF, imports, output, others. Institutional sector ISIC for some variables CEPA and CReMA	Country reporting, Eurostat	Eurostat: http://ec.europa.eu/eurostat/data/database , tables env_ac_epea and sub tables OECD: https://data-explorer.oecd.org/	SEEA Central Framework Eurostat manual
Environmental subsidies and similar transfers	Eurostat	EU countries (Not all), CHE, NOR	2011-2022	Institutional sector ISIC CEPA and CReMA	Country reporting, Eurostat	Eurostat: http://ec.europa.eu/eurostat/data/database , tables env_esst_gg, env_esst_ggcp Data on potentially environmentally damaging subsidies not published yet (pilot data collection)	SEEA Central Framework Eurostat manual

Accounts	Agencies involved	Country coverage in IO databases	Time coverage	Classifications used	Data sources	Available databases/datasets	Status of methodology (compilation, estimation)
Forest accounts	Eurostat	EU countries, BIH, CHE, GBR, MKD, NOR	2012-2022 (some countries back to 1986)	ISIC Rev4 Households SEEA CF Land cover interim classification IUCN Global Ecosystem Typology	Country reporting, Eurostat	OECD: Regular data collection on government support for fossil fuels, fisheries, agriculture, industry Eurostat: http://ec.europa.eu/eurostat/data/database , table for_eaf	SEEA Central Framework
Ecosystem accounts (extent, condition (for forest), and select services currently available)	UNSD	Global	1992-2019		Global datasets and models	https://seea.un.org/content/aries-for-seea	SEEA Ecosystem Accounting Eurostat developing guidance notes for EU reporting