



System of
Environmental
Economic
Accounting

The SEEA and Business Accounting

A roadmap for alignment

15th Meeting of the UNCEEA

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Overview

- Background and context
- Roadmap
- Questions/discussion



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BACKGROUND AND CONTEXT



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The need for alignment

- Public sector
 - > Macro level accounts depend on business level data
 - > Alignment can streamline the process of using business-level statistics in production of national SEEA accounts and improve quality
- Private sector
 - > Lack of ready access to robust data for businesses
 - > Data gaps – impacts and dependencies, spatial and temporal data at relevant scales, data that is fit for purpose
- Alignment and shared approaches are possible
- Timing—more and more businesses are undertaking sustainability accounting and reporting

Work done thus far

- EU-funded Natural Capital Accounting and Valuation of Ecosystem Services project
- Workstream on business accounting
 - Contribute to alignment
 - Explore synergies in collection and use of statistics
 - Provide technical methodological contribution
- 14th meeting of the UNCEEA
 - Committee agreed that it should play a role in aligning business accounting and reporting with the SEEA
 - Agreed that the way forward was to prepare a roadmap, informed by a scoping workshop



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ROADMAP FOR ALIGNMENT



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Four building blocks, ten activities

Coordination	Communication
<ul style="list-style-type: none">• ACTIVITY 1: Establishing a group within the UNCEEA• ACTIVITY 2: Contribute to ongoing initiatives in harmonization and standardization (e.g. E-GAAP)	<ul style="list-style-type: none">• ACTIVITY 3: Increase collaboration and exchange of experiences between the statistical and business communities• ACTIVITY 4: Organize / participate in events bringing together the statistical and business communities• ACTIVITY 5: Communication and promotion of the activities within both the business and statistical communities
Technical-Methodological	Capacity building
<ul style="list-style-type: none">• ACTIVITY 6: Common language, principles and concepts (glossary)• ACTIVITY 7: Pilot studies• ACTIVITY 8: Accounting for business guidelines in the context of the revised SEEA EEA	<ul style="list-style-type: none">• ACTIVITY 9: Awareness, education, guidance and training• ACTIVITY 10: Secure funding supporting the implementation of the actions (roadmap)

Coordination

- Establish group on alignment with business accounting under UNCEEA
 - Chair established within the UNCEEA to oversee this work (potentially co-chair from the business community)
 - Resources and scope depend on funding
- Contribute to ongoing initiatives in harmonization and standardization
 - Establishment of group under UNCEEA would create clear focal point within the statistical community
 - E-GAAP: 'Environment - Generally Accepted Accounting Principles'
 - Reviewing proposed frameworks or standards to promote alignment
 - Coordinate with other statistical groups

Communication

- Increase collaboration and exchange of experiences between the statistical and business communities
 - Combining Forces initiative of Capitals Coalition
 - Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting
 - Regional or national organizations/platforms
- Organize / participate in events bringing together the statistical and business communities
 - Conference at Yale
 - COP-15
 - IUCN World Congress
 - Forum of Experts on Ecosystem Accounting, etc.
- Communication and promotion of the activities within both the business and statistical communities

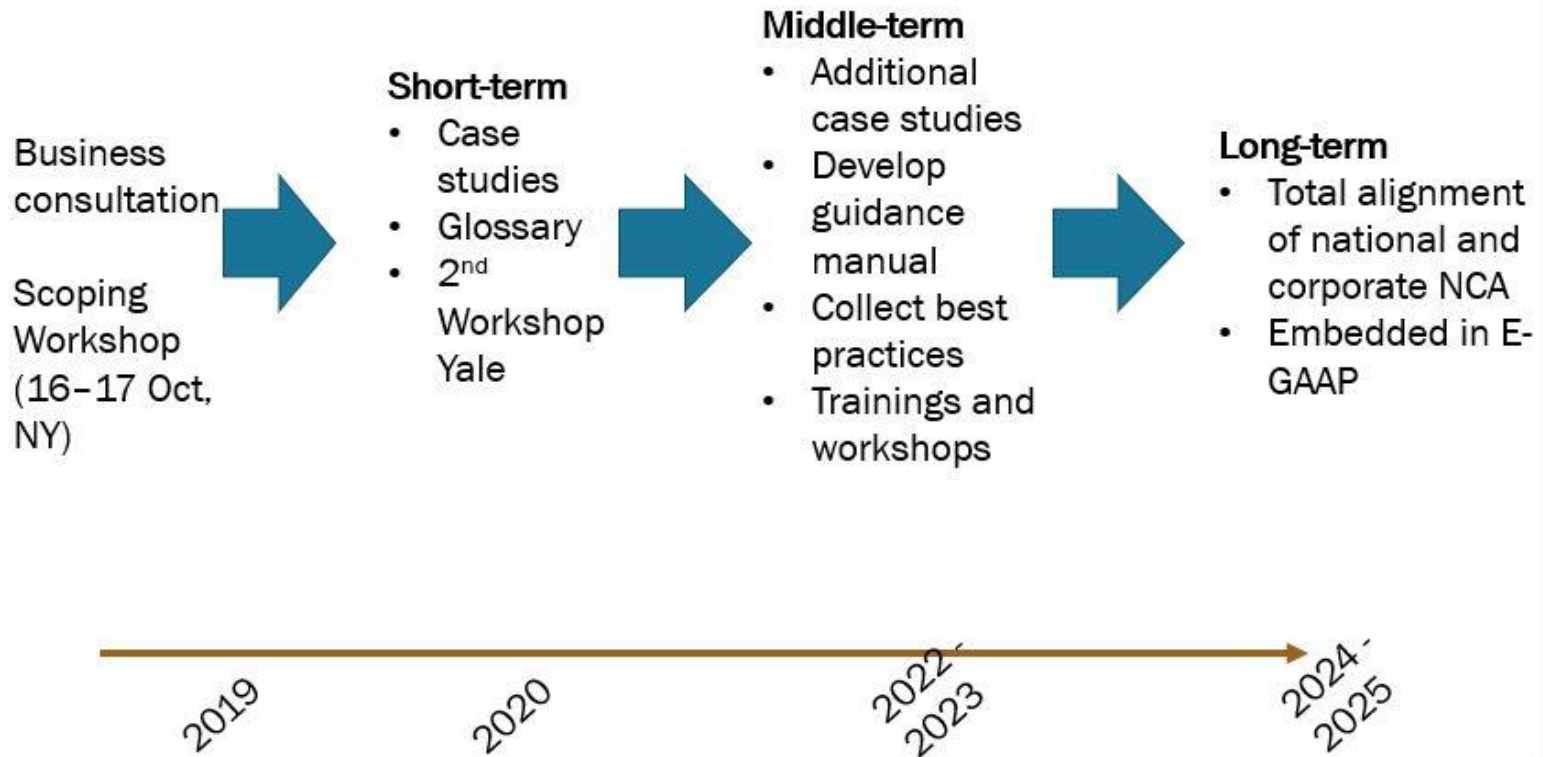
Methodology

- Common glossary
- Pilot case studies
 - Currently starting working in India and Spain to see how SEEA data can inform business decision making and reporting
- How to take stock of the findings under this workstream in the SEEA-EEA revision or subsequent documents?

Capacity building

- Guidance and training
 - "How to use national SEEA information?"
 - "How to produce environmental and ecosystem accounting data for the business community"
- E-Learning and in-person training
- Secure funding
 - New funding necessary from 2021 onwards

Timeline





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QUESTIONS AND DISCUSSION



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- Does the Committee agree with the proposed roadmap and the establishment of a group within the UNCEEA? What are the Committee's views on the scope and membership of this group?
- While some of the proposed activities within the roadmap are already funded, many will require additional funding. Does the Committee have suggestions on avenues for funding?



THANK YOU

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