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Items for discussion and decision: Environmental-economic accounting

**Global Assessment of Environmental-Economic Accounting and Supporting
Statistics 2022**

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

***Please note that this version of the Global Assessment was updated on 21 February 2023 to incorporate updated responses and to resolve data discrepancies. Please disregard previous versions of the report.**

I. Introduction

1. This document summarizes the main results of the 2022 Global Assessment on Environmental-Economic Accounting and Supporting Statistics. The aim of the Global Assessment is to assess the progress made in the 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, 2020 and 2021. During its 16th Meeting in June 2021, the Committee of Experts on Environmental Economic Accounting (UNCEEA) agreed to administer the Global Assessment annually as either a benchmark or abbreviated assessment. Benchmark assessments aim to collect detailed information on the status of implementation from all countries and are conducted every three years; the next benchmark assessment will be administered in 2023. Abbreviated assessments are administered in non-benchmark years. Abbreviated assessments seek to obtain updates from respondents to the previous benchmark assessment and only collect updated information on new implementation and compilation activities. This allows 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 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 2022, UNSD contacted all respondents of the benchmark 2020 Global Assessment. Countries which indicated they were compiling the SEEA in 2021 were asked to update an excel workbook indicating which SEEA Central Framework (SEEA CF) and SEEA Ecosystem Accounting (SEEA EA) accounts they currently compile. UNSD also requested an update from those countries which indicated they did not yet implement the SEEA in the 2020 and/or 2021 Global Assessments.
4. The remainder of this document is structured as follows: Section II presents an overall summary of the results of the Assessment, providing information on

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

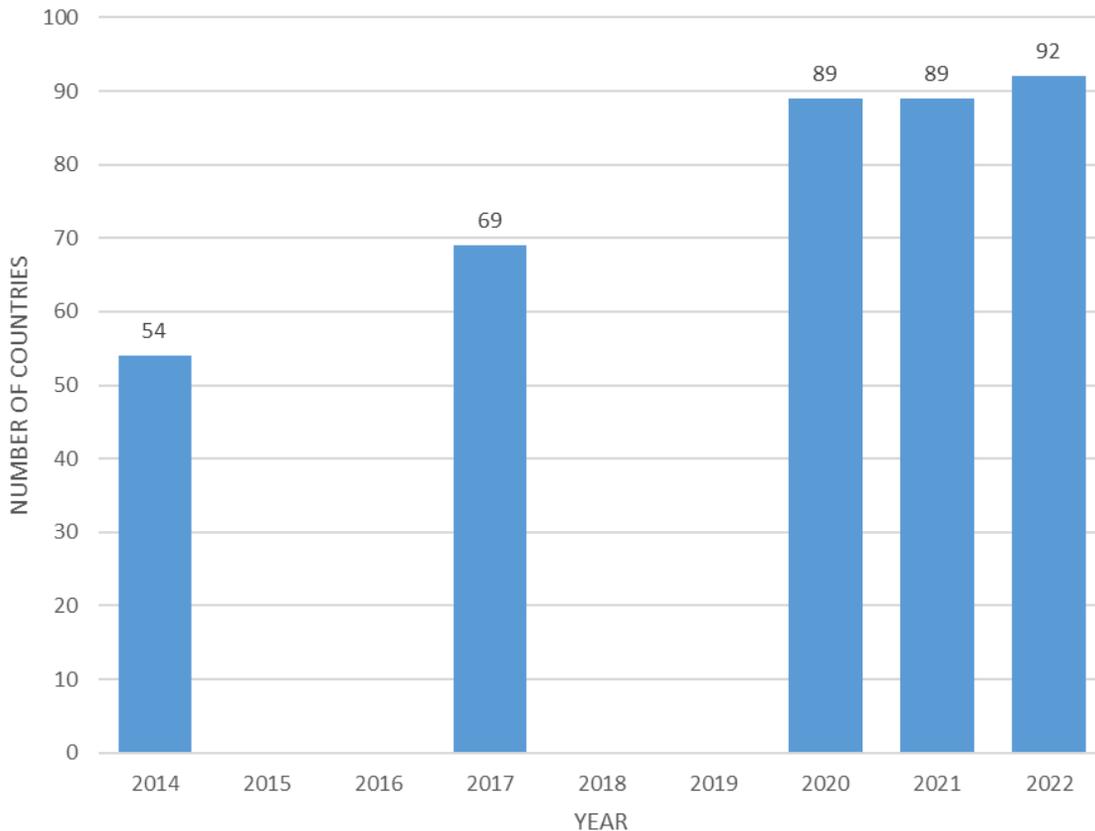
² See <https://seea.un.org/content/global-assessment-environmental-economic-accounting>.

implementation over time and by region; Section III presents a summary of the results specifically for the SEEA EA, as the SEEA EA was adopted in 2021 and its implementation is growing rapidly; and Section IV provides analysis on the implications of the results for future compilation and use of the accounts for policy. There is no separate section on countries compiling the SEEA CF, as almost all the countries compiling the SEEA compile the SEEA CF.

II. Summary of results

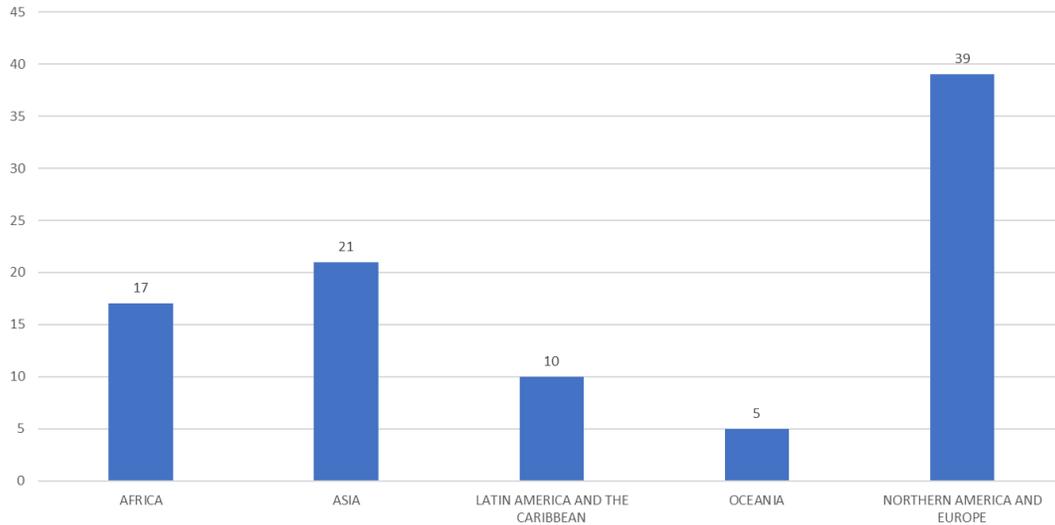
5. For the purposes of the Assessment, a country was considered to have implemented the SEEA if it had compiled any part/module of the SEEA-based accounts in physical or monetary terms within the past five years. The 2022 Global Assessment indicated that 92 countries currently implement the SEEA, up from 89 countries in 2021 (Figure 1). This increase comes after a brief period of stagnation in implementation between 2020 and 2021 due to the COVID-19 pandemic.

Figure 1. Countries implementing the SEEA over time



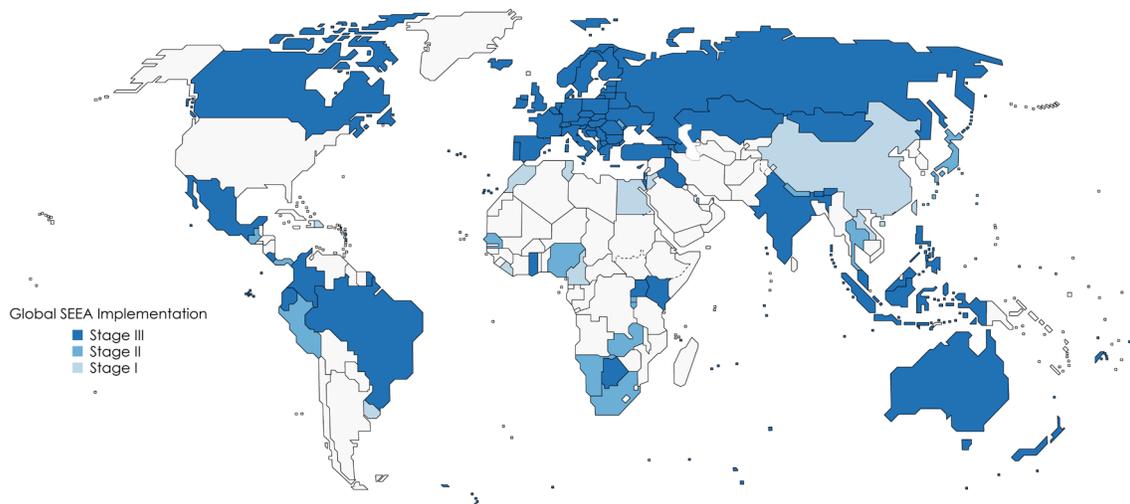
6. Looking more closely at differences at the regional level (Figure 2), the Assessment indicated that the number of countries implementing the SEEA is highest in Northern America and Europe, followed by Asia, Africa, Latin America and the Caribbean, and Oceania, respectively.

Figure 2. Number of countries implementing the SEEA by geographical region



7. The 2022 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, 72 per cent of countries fall into Stage III of implementation, 17 per cent of countries fall into Stage II of implementation, and 11 per cent of countries fall into Stage I of implementation (Figure 3).

Figure 3. Stages of SEEA implementation



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).

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

8. The number of countries regularly compiling and disseminating the accounts increased slightly between 2021 and 2022. In 2021, 62 countries were in Stage III of compilation; this climbed to 66 in 2022. At the same time, the overall percentage of countries in each stage of implementation remained relatively stable.
9. The regional breakdown of SEEA implementation by stage also remained fairly constant between 2021 and 2022, with the highest percentage of compiling countries in Stage III in Europe and Northern America, and the highest percentage of compiling countries in Stage III in Africa (Table 1). In this regard, it is important to note that there has been a legal mandate in the European Union to regularly compile and publish selected SEEA CF accounts since 2013.⁴

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	92	66	72%	16	17%	10	11%
By geographical region:							
<i>Africa</i>	17	5	29%	7	41%	5	29%
<i>Asia</i>	21	14	67%	4	19%	3	14%
<i>Northern America and Europe</i>	39	38	97%	1	3%	0	0%
<i>Latin America and Caribbean</i>	10	5	50%	3	30%	2	20%
<i>Oceania</i>	5	4	80%	1	20%	0	0%

10. Nearly all countries that reported implementing the SEEA compile SEEA CF accounts (91 out of 92). In 2022, the most compiled accounts by category consisted of energy accounts, followed by air emission, environmental protection and management expenditure, material flow and water accounts. Many of these accounts were also the most compiled types of accounts at a regional level. Figure 4 shows the top five categories of accounts per region.

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

Figure 4. Top five categories of accounts per region

	AFRICA	ASIA	LATINAMERICA AND THE CARIBBEAN	OCEANIA	NORTHERN AMERICA AND EUROPE
①	<i>Energy</i>	<i>Energy</i>	<i>Energy</i>	<i>Energy</i>	<i>Air emission, Energy</i>
②	<i>Water</i>	<i>Water</i>	<i>Water; Agriculture, forestry & fisheries</i>	<i>Water, Waste</i>	<i>Material flow, Environmental protection and management expenditure</i>
③	<i>Agriculture, forestry & fisheries</i>	<i>Material flow</i>	<i>Land, Environmental protection and management expenditures, Ecosystem extent</i>	<i>Land, Ocean</i>	<i>Taxes and subsidies</i>
④	<i>Land</i>	<i>Air emission, Land, Environmental protection and management expenditure</i>	<i>Ecosystem condition</i>	<i>Taxes & subsidies; Agriculture, forestry & fisheries; Ecosystem extent; Ecosystem services; Carbon</i>	<i>Environmental goods and services sector</i>
⑤	<i>Ecosystem extent</i>	<i>Waste</i>	<i>Air emission, Waste</i>	<i>N/A</i>	<i>Ecosystem extent</i>

III. The SEEA Ecosystem Accounting

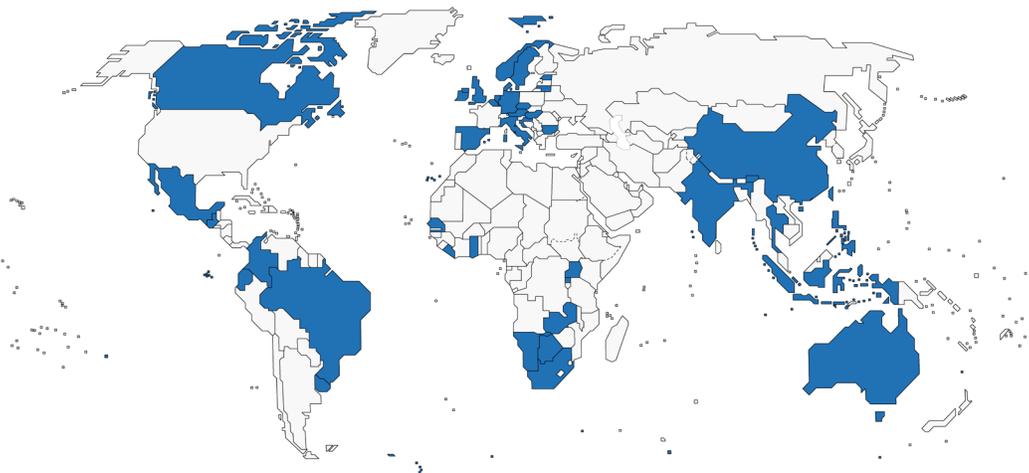
11. In the 2022 Global Assessment, 41 countries indicated that they are implementing the SEEA EA and/or related thematic accounts, nearly 14 per cent more countries than in 2021. The SEEA EA includes ecosystem extent, condition, services and asset accounts as core accounts. There are also thematic accounts, which organize data around specific policy-relevant environmental themes. Thematic accounts include carbon, species, protected area, urban, ocean and spatially-explicit water accounts. The number of countries implementing the SEEA EA is expected to increase further in the future due to the wide interest in the SEEA EA, the potential for using earth observation for the initial compilation of the accounts and a recently introduced EU regulation mandating the compilation of ecosystem accounts.⁵

12. Figure 5 shows the global implementation of the SEEA EA, including thematic accounts. Implementation is highest in Northern America and Europe, with 19 countries compiling these accounts. This is followed by Africa, with nine

⁵The amended Regulation (EU) No 691/2011 of the European Parliament and Council requires Member States to produce three new environmental economic accounts modules, including ecosystem accounts. EU Member States must produce the ecosystem accounts using common specifications based on the SEEA EA.

countries. Six countries compile SEEA EA and/or thematic accounts in Latin America and the Caribbean, five countries compile the accounts in Asia; and two countries compile the accounts in Oceania.

Figure 5. SEEA EA implementation, including thematic accounts



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IV. Analysis and implications

13. The Committee recently adopted an Implementation Strategy for the SEEA EA in 2021.⁶ The goal of the strategy is to scale up SEEA EA implementation in countries using a multi-stakeholder approach, with a view towards mainstreaming the accounts in policy. In this regard, international and national biodiversity and climate change initiatives present a key opportunity for promoting the compilation and use of the accounts. For instance, the SEEA will play a central role in the monitoring framework of the Kunming-Montreal Global Biodiversity Framework (GBF), adopted in December 2022 by the Fifteenth Conference of the Parties to the Convention on Biological Diversity. The monitoring framework of the GBF provides a measurable way to track progress towards the four goals and 23 targets to be achieved by 2030, and the SEEA EA is the methodological basis for multiple headline indicators.⁷

⁶ See https://seea.un.org/sites/seea.un.org/files/documents/EA/seea_ea_implementation_strategy_march_2022.pdf.

⁷ See <https://www.cbd.int/doc/c/179e/aecb/592f67904bf07dca7d0971da/cop-15-l-26-en.pdf> (draft subject to editing).

14. In addition, a new G20 Data Gaps Initiative (DGI) was welcomed by the G20 Finance Ministers and Central Bank Governors in October 2022. The new DGI aims to improve data availability and provision of climate change, household distributional information, fintech and financial inclusion, and access to private and administrative data and data sharing. Half of the 14 recommendations of the DGI are on climate change, and the SEEA (both the Central Framework and Ecosystem Accounting) provides the methodological basis for four of these recommendations.

15. Supporting countries in implementing the SEEA in the context of these initiatives will be a major focus for the Committee, including the Committee's working group on implementation and statistical capacity-building. The working group, which is responsible for the Global Assessment, has prioritized the coordination of capacity building activities, with the regional commissions taking a leading role. The working group also plans to further develop e-Learning courses in the coming year and will update the SEEA Implementation Guide and Diagnostic Tool in 2023 in order to better support countries beginning SEEA implementation. In addition, UNSD in collaboration with the UN regional commissions, is currently translating e-Learning modules and the SEEA EA manual into multiple languages. Finally, the broader Committee continues to develop the ARIES for SEEA, which makes use of global datasets to help countries jumpstart compilation of ecosystem accounting.