

Placeholder for general instructions

	Aggregate (Accounting identity)	Calculation Indicator	Calculation	Uses	
Chapter 2	Net Value Added (NVA)	SNA25	NVA per capita	NVA/ population count	Determination of value add after environmental depletion has taken place.
	Net Domestic Product (NDP)	SNA25	NDP per capita	NDP/ population count	Impact of depletion on national output
	Net Operating Surplus (NOS)	SNA25	NOS per employee	NOS/employee count	Impact of depletion on business earnings
	Net National Income (NNI)	SNA25	NNI per capita	NNI/Population count	Impact of depletion of national income
	Net Saving (NS)	SNA25	NS per capita	NS/population count	Impact of depletion on future access to wealth

	Aggregate (Accounting identity)	Calculation	Indicator	Calculation	Uses	Variations
Chapter 3	Total Supply of Natural Inputs (TSNI)		Productivity GDP(P)/TSNI	1. Real GDP (P) / TSNI; 2. Index Real GDP (P) / Index TSNI	Decoupling indicator based on raw material inputs into the economy, Reliance on natural inputs for national economic output. Decoupling indicator based on processed environmental material inputs into the economy Pollution intensity of the economy. Efficiency of natural input use in the economy Efficiency of environmental products in the economy Reliance on the environment as a sink	Gross value add/ TSNI by industry for industry level decoupling
	Total Supply of Products (TSP)		Productivity GDP(P)/TSP	1. GDP (P) / TSP; 2. Index GDP (P) / Index TSP		
	Total Supply of Residuals (TSR)		Intensity TSR/GDP(P)	1. TSR / GDP (P)		
	Total Use of Natural Inputs (TUNI)		Productivity GDP(I)/TUNI	1. Real GDP (P) / TUNI; 2. Index Real GDP (P) / Index TUNI		
	Total Use of Products (TUP)		Productivity GDP(I)/TUNI	1. GDP (P) / TUP; 2. Index GDP (P) / Index TUP		
	Total Use of Residuals (TUR)		Intensity TSR/GDP(I)	1. TUR / GDP (P)		
	Input Output Identities EW MFA		Addressed in A3 Addressed in the EWMFA guide?			
Water Account	Gross Water Input	Total water abstracted from the environment + imports				
	Net Domestic Water	All return flows of water to the environment + Evaporation + transpiration + water incorporated into products				
	Final Water Use	Evaporation + Transpiration + water incorporated into products				
	Total Supply of Natural Water (TSNIW)		Water productivity GDP(P)/TSNIW			
	Total Supply of Water Products (TSPW)		Water consumption GDP(P)/TSPW			
Energy Account	Gross Energy Input	total energy from the environment + imports + energy from residuals End use of energy products (including Change in Inventories) - exports + losses of energy (extraction, transformation, storage, distribution)				
	Net Domestic Energy Use					
Emissions to air	Total Flows of Air emissions (A&E)		Air emissions decoupling (A&E)	Total Flows of Air emissions / population		
			Emissions intensity of energy	Flows of energy based air emissions / Net Domestic Energy Use		
Emissions to water	Releases of substances to water (A&E)		Water quality	Releases of substances to water / Net Domestic Water		
Solid Waste account	Generation of solid waste (A&E)	Total Supply of Waste	Recycling rates	Waste sent to recycling / total supply of waste		
			Circularity of the economy	Generation of waste / population		
EW MFA?	Absolute size of material flows		Material Productivity	Direct Material Input / GDP (Real)		
	Absolute size of physical trade flows					
	Domestic extraction					
	Domestic material consumption	Domestic extraction + imports - exports	Material dependency (A&E)	Imports (RWE) / Domestic Material Consumption (A&E)		
	Direct Material Input	Domestic extraction + imports	Material Decoupling	Direct Material Consumption / GDP		
	Raw material extraction + imports					
	Raw material consumption	(RME) - exports (RME)				
	Raw Material Input					

	Aggregate (Accounting identity)	Calculation	Indicator	Calculation	Uses
Chapter 4	Total National Expenditure on Environment Protection (TNEEP)	Accounting identity	Proportion of environment protection expenditure in the economy	TNEEP / GDP E	
EPE	Total Supply of Environmental Protection Specific Services (TSEPPS)	Accounting identity			
	Total Use of Environmental Protection Specific Services (TUEPSS)	Accounting identity			
	Total Financing of Environment Protection (TFEP)	Accounting identity	Government financing of environment protection activities	Total Government financing / Total National Expenditure on Environment Protection	
	Total Environmental Goods and Services Produced (TEGSSP)	Accounting identity	Environmental activity output component of national output	Total Environment Goods and Services Produced / NDP	
NRM	Total National Expenditure on Resource Management (TNERM)	Accounting identity	Proportion of Resource Management expenditure in the economy	TNERM / GDP E	
	Total Supply of Resource Management Specific Services (TSRMSS)	Accounting identity			
	Total Use of Resource Management Specific Services (TURMSS)	Accounting identity			
	Total Financing of Resource Management (TFEP)	Accounting identity	Government financing of environment protection activities	Total Government financing / Total National Expenditure on Resource Management	
Others	Total Environmental Taxes	Accounting identity	Environmental taxes per capita	Total Environment Taxes / Population	
	Total Potentially Damaging Subsidies (PEDS)	Accounting identity	PEDS per capita	TPEDS / Population	
	Closing Stock of Environmental permits	Accounting identity	Return on Permission to harvest natural resources	Depletion (SNA) / value of permits	
	Total Transactions concerning fixed assets	Accounting identity			
	* others will emerge as Issues C3, C4, and C5 are signed off				

	Aggregate (Accounting identity)	Calculation	Indicator	Calculation	Uses
Chapter 5	Closing stocks	Accounting identity	Closing stocks per capita	Closing stocks / population	
	Total Depletion	SNA	Yield (Depletion per closing stock)	Depletion / closing stocks	
Water					
Energy and Minerals	Proportion of specific energy and mineral assets compared to total energy and mineral assets		Effort needed to harvest energy and mineral assets	Capital expenditure on Mining / National energy and mineral wealth	
	Proportion of depletion of energy and mineral stocks compared to closing stocks of minerals		Mineral asset self sufficiency	Depletion / imports	
Soil	Stock of arable soil resources		Soil resources under national parks	Total soil resource stocks under national parks.	
	Losses of soil resources		Proportion of the loss of arable soil resources	Arable soil resource depletion / total soil resource stocks	
	Nutrient load in soil				
Timber assets	Total timber stocks available		Proportion of cultivated timber stocks		
Aquatic assets	Total Fish stocks available				
Biological assets					
Land	Proportion of crop and grazing land uses		Proportion of artificial surfaces cover		
	Proportion of forest cover		Conversion of natural covers to cropping and grazing covers.		

	Themes	Indicator	Calculation	Uses
i.	Population			
	1 Age	Air emissions by vulnerable groups (0-5, 65+)	Proportion of population 0-5 and 65+ exposed to air emissions	Measuring outcomes of pollution management programs.
	2 Gender			
	3 Geographical distribution			
ii.	Relationships			
	1 Access to green space/environmental products	Proportion of greenspace within administrative boundaries.		
	2 Resilience to natural disasters			
	3 Mortality and general health,			
	4 Education			
	5 Decent employment in natural capital-based occupations			
	6 Access to utilities, energy, water, space (as land)			
	7 Cultural interaction with nature (spiritual, sport and recreational etc).			
	8 Food Security			
TT-A suggestions				
	Wealth	Depletion as a proportion of national wealth		
	Income	Depletion as a proportion of GNI		

Themes	Indicator	Complementary international indicators
Air emissions	Total supply of air emissions by industry	IPCC Total Net Emissions

I. Indicators of Resource Use and Environmental Intensity (Section 2.3). These indicators often combine physical environmental variables with economic variables to measure efficiency or decoupling

- 1 Gross energy input and net domestic energy use.
- 2 Gross water input, net domestic water use, and final water use (water consumption).

3 Total flows of air emissions, releases of substances to water, and generation of solid waste.

Environmental Ratio Indicators (Intensity, Productivity, and Decoupling):

Environmental intensity indicators, expressed as the ratio of an environmental variable (like pollutants or residuals) to an economic variable (such as output, income, or value added) or to population.

4 Material productivity or intensity indicators, which relate the use of material resources to corresponding economic activity, calculated at an economy-wide level, by industry, and for material groups (e.g., mineral resources, biotic resources, energy carriers).

5 Material dependency ratios, reflecting the share of imports of certain material groups within total gross material input.

6 Energy productivity or intensity indicators, relating net domestic energy use to corresponding economic activity, calculable at the economy-wide level, by industry, and by primary energy source.

7 Indicators for environmental flows such as water, energy, CO2 emissions, nutrient balances, and solid waste.

8 Decoupling indicators, which focus on changes in volumes, contrasting environmental pressure (numerator) with an economic variable or population growth (denominator).

9 The share of energy from renewable sources or from fossil fuels in total supply, and by industry.

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11 Energy dependency ratios, comparing energy produced domestically with imported energy.

12 Indicators linking energy production and consumption to resource use and air emissions.

13 Indicators of environmental flows from a consumption- or demand-based perspective.

II. Indicators of Production, Employment, and Expenditure Related to Environmental Activities (Section 2.4). These indicators assess the economic significance of environmentally related activities, often derived from Environmental Goods and Services Sector (EGSS) statistics and Environmental Protection Expenditure Accounts (EPEA).

Key EGSS Indicators and Aggregates: Indicators showing the importance of environmentally related activities in the economy.

Characterization of environmentally related activities through their contribution to

14 employment, to the economy as a whole, and to trade (exports and imports).

The measure of employment in the EGSS, serving as a useful indicator of changes in environmentally related employment (though the SEEA Central Framework does not establish a measure of "green jobs").

Key EPEA Indicators:

15 Trends in expenditure on pollution prevention, pollution abatement, and biodiversity

16 conservation.

17 The shift to pollution preventing technologies.

18 Indicators showing how expenditure on environmental protection compares with other types of expenditure.

19 Indicators reflecting the share of transfers from government or the rest of the world in the

20 financing of environmental protection expenditure.

III. Indicators of Environmental Taxes and Environmental Subsidies and Similar Transfers (Section 2.5). These metrics evaluate the use of economic instruments for achieving environmental policy objectives.

21 Measures relating to the share of environmental taxes in total taxes.

22 Indicators categorized by type of environmental tax (energy taxes, pollution taxes, etc.).

23 Implicit tax rates, such as the implicit tax rate on energy.

24 Indicators related to emission permit schemes.

25 Indicators of the level and purpose of environmental subsidies and similar transfers.

IV. Indicators of Environmental Assets, Wealth, Income, and Depletion of Resources (Section 2.6). These indicators are based on asset accounts for individual environmental assets (e.g., mineral, timber, aquatic, and land resources) compiled in physical and monetary terms.

Indicators of Asset Stocks and Changes: Physical measures of levels and changes in the stocks (e.g., depletion) of different environmental assets, including:

26 Mineral and energy resources.

27 Timber resources.

28 Aquatic resources.

29 Indicators of asset or resource life (e.g., derived by dividing the closing stock of a resource by the expected annual extraction).

30 Patterns of change in land use and land cover.

31 Indicators of the intensity of use of resources.

32 Measures of income and changes in wealth associated with natural resources.

Specific Land Indicators:

33 The share of built-up areas (or artificial surfaces) in total land area.

34 Conversions of areas with a natural cover to cropland and pastures for grazing.

35 Conversions of agricultural or forest land to built-up and related areas.

The share of forest areas (cultivated and natural) in total land area, accompanied by a

breakdown by type of forest area

