



United Nations Environment  
Programme



Statistics Division  
Department of Economic and Social Affairs  
United Nations

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# Global Economy Wide Material Flow Accounting Manual

**Global Consultation Comment Form**

**Deadline for responses: 1 March 2019**

**Please send responses to: [seea@un.org](mailto:seea@un.org)**

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To submit responses please save this document and send it as an attachment to the following e-mail address: [seea@un.org](mailto:seea@un.org).

The comment form has been designed to facilitate the analysis of comments. In Part I general comments on the general style, structure, content and coverage of the chapter are sought. In Part II any technical and other comments should be included.

## Relevant documents

Relevant documents are available on the SEEA website at:

<https://seea.un.org/content/global-consultation-global-economy-wide-material-flow-accounting-manual>. The documents provided include:

- A cover note on the global consultation
- Draft manual and accompanying questionnaire
- Copy of comment form

## 1 GENERAL COMMENTS

In this section please provide general comments on the draft. You may like to consider providing comments on the style and tone, the structure and organisation, the content and coverage, and the general accessibility of the material.

The *Global Economy Wide Material Flow Accounting Manual* is well structured and balanced, concise, globally clear and understandable. We consider the manual an excellent foundation for the worldwide implementation of the production of MFA accounting and we support most of the chosen methodological approaches. However, in order to be finalised we think that the document can still benefit from a certain number of improvements (see our technical comments below).

Concerning the structure, there is a number of redundancy in the chapter Introduction. For example on pages 8 and 9, the explanation of modules contains almost the same information as on pages 16 and 17. It seems this chapter could be written in a more straightforward way.

## 2 TECHNICAL AND OTHER COMMENTS

In the box below please supply any additional comments including those of a more technical nature. Please reference your responses with the relevant paragraph numbers or section numbers.

### 1 Introduction:

On page 16, there are mentions of Table A, B and C. In this part of the document, it seems not clear that this is a reference to questionnaire tables.

### 3 Trade of Materials:

In Chapter 4, it is written: "*General information on the implications of the residence principle for EW-MFA accounts and required adjustments can be found in the*

*fundamentals chapter of this guide and the chapter dealing with trade*". However, in chapter 3 there are no clear explanations on this topic and the category *Fuels bunkered (Imports: by resident units abroad; Exports: by non-resident units domestically)* of the Eurostat questionnaire does not appear in table 27. Especially for small countries, this category should not be ignored even more if this is included on output side. We therefore suggest including this category and adding explanations on this point in chapter 3.

On page 78, we are not convince by the treatment of the beverages (exclusion of water). The way beverages are treated in the Eurostat Handbook seems more logical. For beverages, water is included in the product and should therefore not be excluded from exports. Adjustments for this is treated through the Balancing items. We have the same concern for nitrogenous fertilizer source from Haber process. This should also be treated through the Balancing items.

#### **4 Materials outflows:**

On page 91. *1.14 Particules*: There is a risk of double counting with the category *Dissipative losses*. This should be noted.

On page 95, *Organic fertilizer*: It should be noted that such data are already at least partly collected for the Gross Nutrient Balance (at least in OECD countries).

On page 97, "*in Switzerland D.4.7 makes up for about 10% of D4*". Please correct this sentence. For the last 10 years, it is on average 6%. The maximum is just under 10% but it is not every year. The original sentence in the Eurostat Handbook is more correct ("*e.g. in some winters it can account for about 10 % of MF.7.4 in Switzerland*").

#### **5 Materials balance:**

In this chapter, practical information about Balancing items are clearly missing. A table of the questionnaire including Balancing items should be proposed and like it is done in other chapters, explanations on the different categories should be made. Without this, the calculation of NAS is not possible.

#### **9 References:**

Some references seems missing (for examples the ones of the Chapter 8).