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## **The process of drafting Global MFA Manual**

This material was prepared by UN Environment, in consultation with OECD, Eurostat, UNSD,  
CSIRO and University of Vienna

## A. Introduction

1. Material Flow Accounts (MFA) are a subsystem of the SEEA Central Framework. MFA complements the SEEA Central Framework by providing a comprehensive overview of natural resource extraction, trade in natural resources, waste disposal and emissions. The accounts measure environmental pressures of natural resource use and provide headline indicators which can be used as a proxy for environmental pressure and impact of a national economy. For this reason, indicators based on MFA data sets have been adopted by the IAEG SDG for monitoring progress of the 2030 sustainable development goals and more specifically the SDG targets for resource efficiency (SDG 8.4) and sustainable use of natural resources (SDG 12.2).
2. The Global Material Flow Accounting Manual provides compilation guidance to environmental statistics experts in national statistical offices across the globe to build capacity for material flow accounting at the national level and to report progress towards SDG targets 8.4 and 12.2.
3. The drafting of the Global Material Flow Accounting Manual has been undertaken under the management and control of the United Nations Environment Programme, including the International Resource Panel Secretariat. The manual will be issued jointly by Eurostat, OECD, UN Environment, and UNSD. The manual was mainly drafted by a team of technical experts in material flow accounting, including experts from the Commonwealth Scientific and Industrial Research Organisation (CSIRO) of Australia in collaboration with the Vienna University of Economics and Business, Austria, the Institute of Social Ecology in Vienna, Austria and the University of Nagoya, Japan under the guidance of UN Environment. Eurostat and OECD reviewed and commented on earlier drafts to ensure consistency with the Eurostat Economy-Wide Material Flow Accounts (EW-MFA) Compilation Guide 2012 and the forthcoming Eurostat EW-MFA Handbook 2018.
4. The first draft of the manual completed in mid-2017 was pilot tested by Chile, the Lao People's Democratic Republic, Philippines and South Africa. The pilot testing was completed between September and December 2017.
5. The draft manual was revised after pilot testing to include important insights provided by the national statistical offices in pilot countries and the manual sent to technical experts for review. Through this process a need for dedicated resources for capacity building and training has become apparent. Additionally, there is a need for additional work for improving the methodological guidance of the Material Footprint of consumption accounts. The current limitations are included in the manual.
6. The SEEA CF Technical Committee discussed its role in the review of the manual at its June 2018 meeting. It agreed to undertake a review of the manual to ensure that it is consistent and fully aligned with the SEEA. The review is expected to be completed by mid-July 2018.

B. Process for finalizing the Global MFA manual

7. The following process is envisaged to finalize the MFA manual:
  - a. The UNCEEA is invited to provide comments at the same time as the Technical Committee to the MFA manual by 31 July 2018. Comments will be incorporated into the draft manual by UN Environment by 31 August 2018
  - b. Based on the recommendation of the UNCEEA and/or its Bureau, a global consultation is held during 3<sup>rd</sup>/4<sup>th</sup> quarter of 2018 (expected dates 22 October – 30 November 2018)
  - c. Draft manual is updated based on the outcome of the global consultation and is submitted to the UNSC for its endorsement as a compilation manual in support of the SEEA Central Framework implementation, at its 50<sup>th</sup> session in March 2019.

C. Questions to the UNCEEA

8. The UNCEEA is invited to provide its views on the process of finalization of the Global MFA manual.