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**Report of the Committee of Experts on
Environmental-Economic Accounting**

Background document

Available in English only

**Programme of Work for the Committee of Experts on
Environmental-Economic Accounting 2017-2020**

Prepared by the Committee of Experts on Environmental-Economic Accounting

PROGRAMME OF WORK FOR THE COMMITTEE OF EXPERTS ON ENVIRONMENTAL-ECONOMIC ACCOUNTING 2017-2020

Introduction

This document outlines a preliminary Programme of Work for the Committee of Experts on Environmental-Economic Accounting, to guide its activities for 2017-2020.

At its 11th meeting in June 2016 the Committee of Experts:

- *“Requested that Bureau members take an active role in making progress in the various work streams of the Committee; in particular the Bureau members are to facilitate the efforts on behalf of the Committee in the various work streams of the Committee’s work programme to support the Secretariat, i.e. SDGs, training and capacity building, research agenda of the SEEA CF and the SEEA EEA, data, and coordination*
- *Requested that the Bureau meet at a higher frequency (i.e. quarterly) and that the relevant documents and decisions from Bureau meetings are shared with the members of the Committee of Experts”*

The Committee of Experts’ operational guidelines outline 6 main work streams¹. Members of the Bureau were identified to act as area leads for these different streams. The role of the area lead is to a) act as a champion and provide leadership in advancing the assigned area of work, b) develop more detailed work plans and strategies to advance the given area of work, and c) coordinate with other members of the Committee who could further augment the resources in the assigned area of work. The Bureau identified the following members to act as area leads:

- A.** Statistics Canada will lead ‘Coordination and promotion’;
- B.1** Statistics Netherlands will lead ‘Methodological development for normative standards and other research’ for the SEEA Central Framework;
- B.2** Eurostat will lead ‘Methodological development for normative standards and other research’ for the SEEA Experimental Ecosystem Accounting;
- C.** The Organisation for Economic Cooperation and Development (OECD) will lead ‘Development of databases’, in close coordination with relevant agencies such as FAO, Eurostat, and UNSD;
- D.** Statistics South Africa will lead ‘Implementation and Statistical Capacity Building’;

¹ The Operational Guidelines can be found here: <http://unstats.un.org/unsd/envaccounting/ceea/documents/guidelines.pdf>. Note that promotion has been added to the area of coordination (merging areas a and e in the operational guidelines), in consideration of overlapping stakeholders and programmes of work.

E. The Australian Bureau of Statistics and the Statistical Office of Mexico (INEGI) will co-lead 'Formulation of a statistical response on emerging policy issues'.

The area leads have developed preliminary programmes of work as detailed below. This will be further elaborated during the next meeting of the Committee of Experts on Environmental-Economic Accounting in June 2017.

AREA A: Coordination and promotion

- Area Lead: Statistics Canada
- Members of the group: To be determined

A.1 BACKGROUND AND MAIN OBJECTIVES

The Committee of Experts at its 6th meeting agreed on the areas of work of the Committee of Experts on Environmental-Economic Accounting. Coordination and promotion have been combined in a common area of work given the synergies of the outputs. As indicated in document UNCEEA/6/32²,

"The Committee of Experts on Environmental-Economic Accounting fosters collaboration, integration and complementarity of programmes. It will continue to coordinate its activities with groups working on environmental-economic accounting and supporting statistics.... There is a need to mainstream the environmental-economic accounting and supporting statistics in the statistical systems in particular in response to the challenges posed by the users' community ... with regard to natural resources management, sustainability and climate change."

Coordination – Main issues

Eurostat, OECD, UNSD and World Bank are the main international organizations working in the domain of environmental-economic accounting. There are also a number of players that are increasingly becoming active in the field through the development of methodological guidelines, provision of capacity building at the country level and data collection/compilation. This area of work will therefore focus on issues of coordination and promotion, leaving the discussion on technical issues to the other work streams.

Specifically, there are two key areas of work that require enhanced coordination at the international level;

i) *Reporting of data to international agencies*

Eurostat regulations require reporting on the following accounts for member states: Economy-Wide Material Flow Accounts, Environmental Taxes, Environmental Protection Expenditures,

² The document can be found at the following link: <https://unstats.un.org/unsd/envaccounting/ceea/meetings/UNCEEA-6-32.pdf>

Environmental Goods and Services Sector, Air Emissions and Energy Use. The Committee identified economy-wide material flow accounts, energy and air emission accounts as the three priority areas for possibly developing a global SEEA compliant database, followed by land and water accounts. UNSD, OECD and Eurostat are carrying out a feasibility assessment for energy and air emission accounts and FAO is starting to work on land cover accounts. UNEP will also start working on the development of a global database on MFA taking into account the work of Eurostat and OECD.

It is recommended that any new environmental-economic reporting requirements be integrated between Eurostat, FAO, IEA, OECD, UNEP, UNSD to minimize reporting burden placed on countries.

ii) Capacity building activities including training

Several international agencies are involved in providing technical assistance and capacity building programmes at the national level. NSOs are also involved in capacity building either through direct technical assistance programmes or in partnerships with international organizations. For these reasons, coordination is required to avoid response and other burdens on NSOs from competing demands on their resources, and to ensure that activities of the international organizations are complementary and resource effective.

A number of training initiatives relevant to environmental-economic accounting are underway (refer to work stream D for a more detailed plan to scale up training and implementation support in countries). One key challenge in supporting an effective international training effort for the SEEA is coordination of efforts among international agencies working in this space. This includes, but is not limited to;

- UNSD, which has embarked on a blended learning training programme on the SEEA Central Framework and has completed workshops in several regions. The online and in-person phases of this course are designed to provide a basic working knowledge of all areas of the SEEA Central Framework. The face-to-face phase is designed to provide participants with hands on experience to start compilation of selected accounts. UNSD is developing additional blended learning on energy, water and experimental ecosystem accounts.
- Eurostat, which offers a number of courses and handbooks that help countries meet the reporting requirements of their environmental accounts regulations that are based on SEEA.
- The World Bank, which is active in several countries, providing training in a range of accounts (e.g. water, energy, land and ecosystems) as well as the links to the national accounts and decision-making.

A challenge therefore exists to remain aware of all of this work, coordinate where necessary, and, importantly, to ensure that the training materials developed as part of these training initiatives are freely available for use.

Promotion – Main issues

There are several aspects to promoting the use of the SEEA. The first is to ensure there is technical capacity to understand and use the methods identified in the standard. This aspect is already covered through the training programme developed by UNSD, and is also dealt with explicitly under work programme item *d) Implementation and statistical capacity building*. The focus in the context of the coordination and promotion of SEEA should therefore be aimed at the following audiences:

- Policy makers, and ensuring that the SEEA is more widely recognized as a suite of useful policy tools. This awareness should facilitate its use and increase demand for training and further methodological development to meet as yet unidentified needs.
- International policy frameworks (e.g. 10YFP, BIOFIN, GEMI, SCP, etc.), to promote mainstreaming of the SEEA in international agencies.

A.2 APPROACH

Proposal to enhance international coordination

Coordination of data reporting to international agencies³

It is recommended that any new environmental-economic reporting requirements be integrated between OECD, UNSD, and Eurostat to minimize reporting burden placed on countries. The Committee of Experts on Environmental-Economic Accounting can serve as the venue for discussing existing requirements and integrating them with any new needs from member agencies.

Proposed mechanism:

- **A discussion of reporting requirements should therefore form a regular part of the Committee of Experts' agenda, ensuring that proposals for data collection from these agencies are vetted at the meeting prior to moving forward with implementation**

Constraints and dependencies:

- **None have been identified**

Coordination of international training and assistance activities

The existence of different training programs is not considered a problem, since different audiences will need different materials tailored to their specific needs. The key point is that there

³ It should also be noted that work stream *c) Development of databases* lays out a more detailed plan of this work stream, and this discussion relates to coordination of agencies only.

are several sets of teaching and information materials available. The most important need is not to coordinate the development of these materials, but rather a need to make them all available in one place so that they are easy to find and accessible to both trainers and students.

In addition, there is a need for international agencies and NSOs to be aware of the training efforts already completed and underway in order to avoid duplication and to provide background for subsequent assistance. The proposed knowledge base will serve as a forum to archive and update agencies on the activities of each other. In addition to this a regular Committee meeting agenda item to update members on current and upcoming training or country assistance would be useful.

Proposed mechanisms:

- **A new Committee of Experts working committee to assess what training materials are currently available and maintenance of a yearly report as to who is doing what**
- **UNSD to develop new webpages or website that would act as a central knowledge repository to enhance transparency and facilitate cooperation. The sites should have the following features:**
 - **Platform to allow more collaboration for those working on advancing the SEEA**
 - **Platform to enable easy access to online training materials including case studies**

Constraints and dependencies:

- **Dependency: Willingness on the part of the training organizations to allow their material included on the proposed web platform. Organizations will have to send comprehensive lists and links/documents to be uploaded.**
- **Constraints: UNSD capacity to develop new web pages**

Proposal to support promotion of the SEEA

In order to promote the use of SEEA accounts and data, this plan proposes the development of a brief publication titled *'Why SEEA? – examples of environmental-economic accounting in policy practice'* aimed at helping policy-makers understand the benefits provided by the SEEA. Such a publication would promote the statistical standard by highlighting specific cases where environmental accounts have influenced policy (ideally focusing on the policy demand), why the accounts were ideal/important for the work, a brief look at the methods, and the final decisions/outcomes. A collection of 5-10 case studies from countries could highlight the diverse array of uses of the SEEA, and if distributed to policy makers similar to the way the TEEB was used, could contribute greatly to the popularization of the accounts. Policy makers addressed by this publication would include national governments and policy makers working on international frameworks.

A second publication, titled *'SEEA News and Notes'* would be aimed at existing and potential account practitioners and would be modelled on the existing *SNA News and Notes*.

Proposed mechanisms:

- **Publication aimed at accounts practitioners – *SEEA News and Notes***
- **Publication aimed at policy makers *Why SEEA?***

Constraints and dependencies:

- **Dependency: Willingness on the part of Committee of Experts members to assist in developing content for both publications; Willingness of the training organizations to allow their material to be included on the proposed web platform**
- **Constraints: Capacity to coordinate, edit and disseminate both publications**

Project planning

A key precondition for the success of this work will be the application of project management principles to the planning and execution of the tasks. This requirement is due to both the multi-stakeholder nature of this work and the complexity and complementarity of the various elements in the Committee of Experts' work plan. At a minimum it is recommended that a business case, a project charter and a project plan be established that links all of the elements identified in the programme of work. The development of these documents will aid in priority setting, identify milestones, define and assign tasks, and guide the work to 2020. The documents should be initiated at the next Committee of Experts meeting. As noted above, it is recommended that a working committee be established to produce these documents, both to ensure that they are completed, to ensure coordination of the various aspects of the Committee of Experts work internally, and to provide a venue for reporting on project progress. Membership of the working committee should comprise the leads on each of the topic areas identified in the work plan.

Each of the proposed project management documents is discussed briefly below, with a possible schedule of activities and milestones following this overview. Of course, these milestones and priorities will need to be discussed in the establishment of the project charter and plan, however the proposal here serves as an initial guide to the work in this area to be combined and coordinated with the other work areas being undertaken by the Committee of Experts.

Business Case

The business case is intended to provide justification for the project. It is generally used to get approval for funding, however in this case that requirement is not completely relevant. The document does however serve a purpose by putting the investment decision in strategic context, describing why the path forward has been chosen, defining the timeframe, highlighting risks, identifying stakeholders and contributors, and identifying key high-level milestones.

Project Charter

The project charter is used to obtain commitment from stakeholders and contributors to the project. It lays the foundation for the project, clarifies the scope, and describes how the project

will be managed by assigning roles and responsibilities. It can be referenced throughout the project to help with decision making and to keep the work on track.

Project Plan

The project plan specifically identifies outcomes and performance measurement methods in addition to refining the project scope by clearly defining activities. Constraints, dependencies and functional requirements are also identified in the plan to ensure coordination of the work and adequate resourcing. This document also details the communication plan for the project, specifically how the working committee will be engaged.

Monitoring

Regular reporting on progress is necessary to monitor the achievement of objectives and to provide an opportunity for the working committee to take decisions in the event of delays or conflicting resource demands. This reporting should be part of the Committee of Experts agenda, as well as that of the Bureau.

A.3 OUTPUTS

The desired outcome, scope, outputs and responsibilities of this programme of work are as follows:

Output	Scope and major players	Outcome
Regularly presenting and discussing reporting requirements at the Committee of Experts' meetings	Members of Committee of Experts, including international organizations	Greater coordination of reporting requirements and reduced respondent burden
New website bringing together teaching materials on SEEA from various initiatives	UNSD to develop and organize website. International organizations to provide materials for posting	Creation of a central knowledge repository, increasing access to materials for both trainers and teachers
Publication: <i>SEEA News and Notes</i>	Committee of Experts members to provide content	Ongoing education for existing and potential account compilers

<p>Publication:</p> <p><i>“Why SEEA?”</i></p>	<p>Committee of Experts members to provide content</p> <p><i>NB: Outcome of workshop planned as part of workstream E) Formulation of a statistical response on emerging policy issues’ which aims to identify policy case studies should feed into this publication. Also the work of the World Bank on policy applications could be a useful input into this work.</i></p>	<p>Promote use of the standard via the use of case studies where SEEA information has been used in a policy context. Other possibilities include thematic publications on the basis of engagement with various stakeholders</p>
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Regarding budget, some additional funds may be needed for UNSD to develop the proposed web presence, and to coordinate the development of promotional materials. Assistance from other organizations would be related to content development, or making existing materials available.

A.4 ROADMAP

Output/Action	Responsible parties	Timeline
Project management: Review of plan	Committee of Experts Bureau	Mar 2017
<p>Project management: Develop action plan</p> <p>Discuss the following coordination elements at the meeting of the Committee of Experts</p> <ul style="list-style-type: none"> a) Proposed and current data reporting requirements b) Update on upcoming international engagement c) Formation of a steering group for the Programme of Work d) Project planning documentation for the Programme of Work 	Committee of Experts working group to coordinate and develop materials, Committee of Experts members to discuss	June 2017
Project management: Develop project management documentation	Committee of Experts working group	Nov 2017
Project management: Update on action plan	Committee of Experts working group to coordinate and develop	June 2018 (annual updates)

<p>Discuss the following coordination elements at the meeting of the Committee of Experts</p> <p>a) Update on project planning documentation / progress report or work plan</p> <p>b) Update on proposed data reporting requirements</p> <p>c) Update on upcoming international engagement</p> <p>d) Review of website and publications</p>	<p>materials, Committee of Experts members to discuss</p>	<p>thereafter)</p>
<p>Website: Initial launch of coordination and information repository website for testing</p>	<p>UNSD</p>	<p>Dec 2017</p>
<p>Website: Live website updated with comments from LG and Committee of Experts</p> <p>a) Proposed initial content: training materials, list of experts, current activities</p> <p>b) Other potential content to be developed at a later date: FAQ, Q&A)</p>	<p>Committee of working group to develop international inventory, International organizations to provide training materials for posting, UNSD to develop the website, London Group and Committee of Experts to comment and provide material</p>	<p>April 2018 (annual updates thereafter)</p>
<p>Publications: First draft of <i>Why SEEA?</i> available for review</p>	<p>Committee of Experts and London Group members</p>	<p>Dec 2017</p>
<p>Publications: First draft of <i>SEEA News and Notes</i> available for review</p>	<p>Committee of Experts and London Group members</p>	<p>Mar 2018</p>
<p>Publications: Release of <i>Why SEEA?</i></p>	<p>UNSD via website</p>	<p>July 2018</p>
<p>Publications: Release of <i>SEEA News and Notes</i></p>	<p>UNSD via website</p>	<p>Nov 2018 (semi-annual release thereafter)</p>

Area B.1: Methodological development for normative standards and other research for the SEEA Central Framework

- Area Lead: Statistics Netherlands
- Members of the group/contributors: Technical Committee on SEEA Central Framework and London Group on Environmental-Economic Accounting

A.1 BACKGROUND AND MAIN OBJECTIVES

In 2012 the System of Environmental Economic Accounting Central Framework (SEEA CF) was adopted as an international standard by the United Nations Statistical Commission. Subsequently the implementation strategy for the SEEA Central Framework was also adopted and revised in 2016. The advancement of the research agenda of the SEEA Central Framework and the development of materials to support the SEEA implementation has been repeatedly identified as a priority by the United Nations Statistical Commission. The research agenda was included in the SEEA Central Framework, Annex II and has been further elaborated since 2012. The current version of the research agenda is available on the website⁴.

Since 2012, work has started in various areas based on the issues identified during the drafting of the SEEA and other issues that have arisen in subsequent years. In order to move the SEEA CF research agenda forward, a revised complete list of issues has been developed, which also provides a deeper overview outline of those issues identified. The Committee of Experts also established a technical committee for this purpose. In November 2015, the SEEA CF research agenda was discussed at the meeting of the London Group on Environmental Accounting for further input and then elaborated in more detail by the SEEA CF Technical Committee. This resulted in an updated multi-annual research agenda for the SEEA CF which was approved by the Committee of Experts at its last meeting in June 2016.

The overall aim of this area of work is to advance the SEEA CF research agenda and provide additional guidance for the global implementation of the SEEA CF, particularly with regards to development of training material and compilation guidance.

⁴ <http://unstats.un.org/unsd/envaccounting/londongroup/research.pdf> (refer to ANNEX II)

A.2 APPROACH

The SEEA CF Technical Committee is responsible for advancing the research agenda of the SEEA Central Framework and the development of implementation materials and tools. Therefore the SEEA CF Technical Committee will be responsible for advancing this area of work. The SEEA-CF research agenda will be updated when needed. New issues may arise during implementation of the SEEA and other discussion. New topics can be added based on consultation with and discussion within the SEEA CF Technical Committee. A new topic can only be considered to be added if there is a clear description of the issue. Also the scientific community (universities etc.) will be involved in updating and contributing to the research agenda. Issues that are solved will be removed from the research agenda.

For each topic, lead agencies have been appointed. The role of these lead agencies is to advance the work on a specific research topic. They can either work on the topic themselves, approach others to do the work, or work together.

In each January of the coming years the chair of the Technical Committee and the chair of the London group will ask the lead agencies to organize the work on the specific topic. Accordingly, the work can be planned and put on the agenda of the next London group meeting or other expert groups meetings.

For each topic a short (ca. 10 pages) issue paper will be written that a) explains the issue, and b) proposes a solution / way forward. When the topic is very 'broad', more than one issue paper may be written. This paper will be presented and discussed during a London Group meeting or other expert group meetings depending on the nature of the issue under discussion. Based on these discussions the issue paper may be revised. Once the paper is finalized it will be submitted to the SEEA CF Technical Committee for final review. The issue paper will then be published on the SEEA website. Possibly, the solution of the issue may need more time and another round of discussions by the London Group or other expert groups. The aim is to limit work on each issue to two years. Experts are encouraged to contact the lead agencies if work is underway or planned locally.

When the issue papers are considered 'finished', they are published as outcome papers on the SEEA website. These outcome papers will serve the basis for a revision of the SEEA Central Framework in due course. A process still has to be developed by the Committee of Experts on how these solved issues eventually will be disseminated. The soon to be established 'SEEA News and Notes', similar as for the SNA, presents a viable option.

The SEEA CF Technical Committee will also lead and review the development of materials in support of the implementation of the SEEA and any materials prepared by various groups for consistency with the SEEA Central Framework.

To push the work forward, a set criteria to guide prioritization was developed by the Technical Committee, which includes:

1. (International) implementation priorities
2. Extent to which issue is critical for SDG's
3. Level of work already underway

Based on these criteria the topics of the research agenda can be prioritised as follows:

	Priority	Lead Agencies
A: Conceptual issues		
1. Development of classifications	High	UNSD/FAO
2. Development of consistent valuation techniques	High	OECD/World Bank
3. Definition of resource management and structure of the resource management expenditure accounts	High	Eurostat
4. Depletion of natural biological resources	Medium	
5. Integrated framework for environmental activity accounts	High	Eurostat
6. Losses	Medium	
7. Linkages and overlap between SEEA CF and SEEA EEA	High	
8. Fossil fuel subsidies by industry as part of climate statistics	High	Statistics Sweden
B: Implementation issues		
1. Implementation issues related to classifications	High	UNSD/Eurostat
2. Approaches to the measurement of adapted goods	Medium	Eurostat
3. Economy wide material flow accounts	High	OECD/ISTAT
4. Input output techniques	Medium	OECD/Eurostat
5. Global DSDs for data exchange for SDMX	High	Eurostat
6. Recording of fishery related activities in the PSUTs and asset accounts	Medium	

A.3 OUTPUTS

Scope

The scope of the SEEA CF research agenda includes all topics described in the SEEA CF. The topics of the SEEA CF research agenda do not cover topics related to the development of SEEA experimental ecosystem accounting (SEEA EEA). These topics are part of the SEEA EEA research agenda and are dealt with by the SEEA EEA technical committee. There are however overlaps between the SEEA EEA and SEEA CF research topics. An example is the accounting for soil

resources. In some cases these topics will be part of both research agendas as the resolution of this issues will benefit from a joint approach. In this case close collaboration between the two technical groups is essential.

Main outputs

The main outputs are outcome papers that describe the research topic and the proposed solution of the topic.

Timeline

The timeline to solve the topics in the SEEA CF research agenda is 2017-2019 (see detailed work plan in SEEA CF research agenda).

Budget

There are no direct financial implications for the completion of the above project.

A.4 ROADMAP

Output	Responsible parties	Timeline
Advancement of the Research Agenda		
SEEA CF research agenda plus detailed work plan	SEEA CF Technical Committee	January 2017 (to be updated regularly)
Call for papers	Chair SEEA CF Technical Committee Chair London Group	January of each year
Issue papers	Lead agencies plus other interested parties	September of each year
Review of the issue papers	London Group, SEEA CF Technical Committee, and other expert groups	October / November of each year
Outcome papers on SEEA website	Lead agencies plus other interested parties	December of each year
Review of the work done so far and adjustments to the prioritization and work plan	Committee of Experts	June of each year
Material in support of implementation of the SEEA Central Framework		
Finalization of existing	UNSD is responsible for	June 2017

<p>Technical Notes</p> <ul style="list-style-type: none"> - Land - EPEA - EGSS - Water - MFA - Energy - Air Emissions - <p>and development of new Technical Notes</p> <ul style="list-style-type: none"> - Tourism - Forest - 	<p>finalization of the existing set, with assistance from experts.</p> <p>Tourism: UNWTO and UNSD Forests: FAO and UNSD <i>Both to be reviewed by the SEEA CF Technical Committee</i></p>	<p>2017</p>
<p>Development of Training Materials</p> <ul style="list-style-type: none"> - Water - Energy - ... 	<p>UNSD developing in depth training modules on Water and Energy to be reviewed by the SEEA CF Technical Committee</p>	<p>2017</p>
<p>Update compilation guidelines on water accounts</p>	<p>UNSD to coordinate with assistance from editorial board</p>	<p>2017-18</p>
<p>Update document on typology of publications</p>	<p>UNSD</p>	<p>June 2017</p>

AREA B.2: Methodological development for normative standards and other research for the SEEA Experimental Ecosystem Accounting

- Area Lead: Eurostat
- Members of the group: Technical Committee for SEEA EEA (to be established)

A.1 Background and main objectives

The SEEA Experimental Ecosystem Accounting (SEEA EEA) was endorsed by the United Nations Statistical Commission in 2013. Subsequently the Statistical Commission endorsed the revised SEEA implementation strategy covering both the SEEA Central Framework and the SEEA EEA. This resulted in a significant body of activities including testing and experimentation of the SEEA EEA in both developed and developing countries, many of which are currently ongoing. The Committee of Experts on Environmental-Economic Accounting at its meeting in June 2016 agreed on a revised research agenda⁵.

As part of the project on Advancing Natural Capital Accounting undertaken by UNSD in collaboration with UNEP and SCBD and with funding from Norway, the *Technical Recommendations on the SEEA EEA* were prepared, which are an elaboration of the SEEA EEA Manual and provide practical guidance to countries that would like to set up experimental ecosystem accounts.

Work is now needed to finalize the Technical Recommendations, to advance with the research agenda, to further clarify and expand the SEEA EEA operational guidelines and to update the SEEA EEA.

The first main objective is to finalize and publish the SEEA EEA Technical Recommendations. The aim is to finalize and release the Technical Recommendations before the end of 2017.

The second main objective is to produce a revised version of the SEEA EEA. The revision process shall be used to advance discussions on key elements needed to update the SEEA EEA. The most critical elements from the updated research agenda are to arrive at an agreed classification of ecosystem services for accounting purposes and to advance significantly on the issues of ecosystem condition and valuation. The revision process should also draw lessons from the ongoing testing so as to ensure that the conceptual guidance is appropriate and realistic.

⁵ http://unstats.un.org/unsd/envaccounting/ceea/meetings/eleventh_meeting/BK-11-3b-1.pdf

Furthermore, the work will contribute to developing training materials to support the testing of the SEEA EEA in countries and to promote the SEEA EEA among the user community to ensure convergence towards a common approach of various initiatives.

A.2 APPROACH

The Technical Committee of the SEEA EEA will be responsible for advancing the research agenda of the SEEA EEA, advancing and completing the revision of the SEEA EEA and developing implementation materials and tools. The work includes the development of a strategy for the revision of the SEEA EEA including the identification of financial resources to fund an editor on a part time basis for 3 years (2018, 2019 and 2020).

Considering the multi-disciplinary nature of the subject matter and the need for expertise beyond the accounting expertise, experts from the geospatial, scientific, ecological and economic community need to be engaged in providing technical input in the revision process. The Forum of Experts on SEEA EEA, the London Group on Environmental Accounting and other expert groups that may be created to address specific issues will provide the forum to discuss in depth the issues on the research agenda and strive towards consensus. The editor will play a critical role in bringing together the different contributions into a revised SEEA EEA.

A.3 OUTPUTS

The output will consist in the published Technical Recommendations (before the end of 2017), a number of interim documents to discuss and resolve key issues from the research agenda (in 2017, 2018 and 2019), and (consecutive drafts of) the revised SEEA EEA handbook, with a final draft by Oct 2020 for submission to the 2021 meeting of the Statistical Commission.

A.4 ROADMAP

Output	Responsible parties	Timeline
Operationalize the SEEA EEA Technical Committee	Eurostat/UNSD	March 2017
Revision of the SEEA EEA		
Identify funding mechanism	Eurostat/UNSD	March 2017
Launch call for funds to Committee of Experts members	Committee of Experts Chair	May 2017
Finalize and publish the Technical Recommendations	UNSD	Aug 2017

Hire editor	UNSD	December 2017
Plan discussion of topics at London Group meetings, Committee of Experts meetings and ecosystem accounting expert meetings	Technical Committee, Forum of Experts on the SEEA EEA, London Group chair	Continuous for 2017, 2018 and 2019 London Group meetings and expert meetings
Drafting process	Editor (lead), Technical Committee/Editorial Board, London Group	Continuous with final deadline Oct 2020
Materials in support of the SEEA EEA		
Development of training materials		
- E-learning on basic SEEA EEA	UNSD	April 2017
- Training material on advanced SEEA EEA	UNSD	April 2018
Technical note on biodiversity	WCMC/UNSD	December 2017

AREA C: Development of Global Databases for SEEA

- Area Lead: OECD
- Members of the group: Eurostat, FAO, UNSD, UNEP

A.1 BACKGROUND AND MAIN OBJECTIVES

The aim of the project is to develop globally consistent databases for SEEA-related environmental-economic accounts, in order to provide coherent data sets that can support integrated policy making at national and international level, including the implementation of the SDGs. This is to be done in a way that is cost-efficient for countries compiling the data as well as international organizations collecting and further processing the relevant data, including the use of SDMX-standards for the exchange of data between countries and international organizations.

A.2 APPROACH

The approach taken is a pragmatic one, and draws as much as possible upon existing global datasets and on established international arrangements to minimize the response burden on countries. It starts with a small set of priority accounts that will be expanded progressively, as more data become available. Such a step by step approach produces short-term benefits, thus creating a momentum for the active engagement of the relevant partners, and providing opportunities for quickly disseminating internationally comparable data for policy and research. As agreed at the 2016 Committee of Experts meeting, priority will be given to energy and air emissions accounts, and economy-wide material flows, possibly along with water and land accounts to arrive at an appropriate balance of relevance developed and developing countries.

The process will need to be managed by a small group of international organizations that have expressed interest in contributing to this project: Eurostat, FAO, OECD, UNSD, and possibly others. The group will function under the umbrella of the Committee of Experts. At the start, the OECD will take the lead in moving things forward.

In relation to the development of the Global Data Structure Definitions (DSDs) for the exchange of data using the SDMX-format (see below), the Ownership Group on SDMX for Macro-Economic Statistics has agreed, at its meeting held on 13 December 2016 (Luxembourg), to take on board the development of the SEEA-related DSDs, as a consequence of which it is possible to make use of the expertise that has been created in the process of developing DSDs for national accounts, balance of payments, etc.

A.3 OUTPUTS

To arrive at an efficient development of databases for SEEA-accounts, a number of conditions need to be fulfilled and tasks carried out:

- Development and agreement among international organizations on the templates used for the compilation of national data for the relevant SEEA-accounts, including proper consultation with the countries producing the accounts.
- Development and agreement on the tools to facilitate the use of existing data to compile estimates for countries that do not (yet) compile the relevant data themselves (e.g., energy and air emission accounts).
- Development of Global Data Structure Definitions (DSDs) in line with the SDMX-requirements. Here, one could envision a two-track approach, whereby the templates are first transformed in an Excel-format. A gradual implementation of SDMX could then be implemented once the DSDs have been developed, whilst the actual use of SDMX could be enhanced, in a transition period, by providing tools to automatically convert the Excel sheets into SDMX-compliant datasets.
- Agreement among international organizations on the distribution of responsibilities regarding the collection, validation and further processing of national data, as well as – when applicable – the estimation of the relevant SEEA-accounts. The principle that every country only engages with one international organization for the processing of their data should be applied⁶ ⁷. In this set-up, the relevant international organization also takes care of the further distribution of data across the other interested international organizations, once available for international dissemination⁸. As an example, in the area of national accounts, Eurostat (and the ECB) have assumed responsibility for the EU- and EFTA-members, the OECD for their non-EU member countries and key partners, while the IMF and the UNSD are responsible for the remaining countries. But it is clear that one could think of alternative arrangements, also depending on the type of accounts.

The timeline for the initial development of templates and DSDs for the priority accounts is initially set at the end of 2017. However, this may show to be a far too ambitious planning. The development and agreement on the templates may be agreed relatively quickly, but the subsequent development of Global DSDs may take more time, and run well into 2018.

⁶ The process described here assumes, in the case data are being compiled by a country, an intermediate validation step by one international organization. In the longer term, using SDMX and built-in validation checks, one could envision an automatic pull-mechanism from the countries' web-services into the various international databases.

⁷ This should not preclude any direct engagement by any of the international organizations with their member countries.

⁸ Obviously, this requires further agreement on the timeliness and the criteria for validating and further processing the national data.

There are no direct financial implications for the completion of the above project. However, especially the compilation of global DSDs does require human resources for the organizations most directly involved, both content-related skills and technical skills.

A.4 ROADMAP

Output	Responsible parties	Timeline
Set-up of a more detailed work plan	OECD	February 2017
Assessing availability of information for the priority accounts	All involved	February 2017
Development and agreement on templates (to be put forward to Committee of Experts on Environmental-Economic Accounting)	All involved	May 2017
Agreement on sharing of responsibilities for collection (and possibly compilation) of priority accounts	All involved	May 2017
Creation of Excel-sheets for agreed templates	To be agreed	September 2017
Development of Global DSDs	To be agreed	December 2017, but more probably June 2018
Further elaboration of (technical) arrangements across international organizations	All involved	In accordance with the above deadline

AREA D: Implementation and statistical capacity building

- Area Lead: South Africa (global coordinator)
- Members of the group: Members of Committee of Experts as well as other regional organizations are requested to nominate themselves if they are in a position to contribute to the group

A.1 Background and main objectives

This project of the Committee of Experts aims to support the global implementation targets of;

- At least 100 countries with ongoing, well-resourced programmes in SEEA Central Framework accounting; and
- At least 50 countries with ongoing, well-resourced programmes in ecosystem accounting to support national decision-making;

Where 'SEEA being implemented in a country' is defined as - *"a SEEA Account must have been compiled and published at least once, and structural (i.e. regular budget) funds must have been allocated for repeat compilation and publication"*.

A.2 APPROACH

SEEA implementation can only be successful if it becomes part of the core statistical system within countries. It should therefore form part of any regional or country initiative that aims to strengthen integrated economic statistics in a meaningful manner. The project requires a multi-pronged approach, including:

Formalising the SEEA implementation in regions and countries

The SEEA global assessment provides a backdrop of which countries are already in a position to deliver on the target of 100 and 50, and should be used to identify which other countries are in a position to receive support to aid in obtaining these targets.

Sustainable SEEA implementation requires that individual countries include it in their work programmes and mainstream the activities. This is of particular importance following the completion of external assistance for the development of an initial set of accounts.

In order to achieve this, countries need to be clear on their SEEA related priorities, which subsequently impact on the focus areas for the statistical capacity that is required. The programme of work of this area is expected to provide countries with the technical assistance and

capacity to mainstream the compilation of the accounts as part of an integrated statistics programme.

A multitude of agencies and countries are active in promoting and supporting the implementation of the SEEA globally. In addition to UNSD and the World Bank (WAVES), various UN agencies including the UN regional commissions are active in the field. Experienced countries, i.e. Australia, Canada, Denmark and Netherlands provide support at workshops or on an individual country basis.

To aid in the coordination and development of a capacity building programmes at the regional level, different regions will require different types of support. It is therefore necessary to have regional bodies that can assist with the coordination and provision of capacity building. The regional bodies will also be responsible for monitoring the implementation at the country level and ensure a coordinated regional approach to the implementation.

On a country level it will be necessary for the NSO to coordinate multiple activities as required.

As there are many capacity building events ongoing, a centralized schedule of events need to be maintained by the regional coordinating bodies with inputs from the countries and from the agencies operating at the global level. This will serve as input into a calendar of events, maintained by the global coordinator.

Increasing statistical capacity in the field of SEEA

The existing materials need to be supplemented by targeted training initiatives in the form of blended learning modules and other new training mechanisms. Blended learning modules on water and energy accounts have been tested and the E-learning components are being developed and will be rolled out in 2017.

Identification of gaps in training will become clear once the existing materials are compared with the priorities of regions and countries (as part of the coordination of implementation activities).

This needs to be aligned to other training initiatives such as compilation guides, methodological notes etc.

A.3 OUTPUTS

The outputs and related activities of this work-stream are outlined in the table below. Briefly, there are 4 outputs: status report of SEEA implementation and gap analysis; schedule of focus countries and corresponding capacity building initiatives; status reports of regional coordination mechanisms for SEEA implementation; and the development of an annual event calendar. Each of the outputs will take the form of recurring annual reports in November of each year, except for the events calendar which is scheduled for June of each year.

The success of the approach is dependent on the establishment and the cooperation of regional working groups. A regional coordinator, preferably a Committee of Experts member, will provide input to the global coordinator in order to coordinate and develop the various outputs.

The capacity building will be based on countries that are identified as being in a position to start SEEA implementation after receiving and participating in capacity building. To ensure economies of scale, training will be done on a regional basis to ensure that multiple countries in the region can benefit from training initiatives.

No specific budget can be developed at this stage of the work stream. It will be developed based on inputs from the regional coordinators, depending on, amongst others, the situation, number of countries and amount of training initiatives required. Funding will be carried by the global, regional and country coordinators as part of current work. Beyond 2017, all additional capacity building initiatives will need to be funded based on the strategy that is yet to be developed.

Partnerships will be required from Committee of Experts as regional coordinators, regional commissions to establish working/expert groups, international implementing agencies as well as individual countries that are providing support.

Output / Activity	Date
Establish regional coordinators in the regional commissions and develop programme of work	August 2017
Identify Committee of Experts members in various geographic regions that can support SEEA implementation in other countries	February 2017
Establish SEEA working groups / expert groups for each of the geographic regions by the United Nations regional commissions and develop programme of work	August 2017
Status report of SEEA implementation and gap analysis	November, annually
Use results of 2014 Global Assessment on Environmental-Economic Accounting to identify countries to focus on for support	March 2017
Sub-regional coordinators to engage countries on specific capacity building needs	September 2017
Develop gap analysis for focus countries	November 2017
Design and run the SEEA Global Assessment 2017	June-October 2017
Update gap analysis based on 2017 Global Assessment	November 2018
Identify gaps in training materials on the basis of countries' demand and available materials (see Area A outputs)	December 2017

Status reports of regional coordination mechanisms for SEEA Implementation	November, annually
Compare needs of regions with support currently provided by regional organizations. Identify synergies for multi-country training	
Link support required with agencies capable of providing the support (statistical capacity, training)	
Schedule of focus country and corresponding capacity building initiatives	November, annually
Compare needs of focus countries with support currently provided by regional organizations or country-to-country projects. Identify gaps, duplication and synergies	
Link support required with agencies capable of providing the support (statistical capacity, training)	
Develop an annual event calendar for international capacity building initiatives	June, annually
Draft the global calendar with the inputs from the regional events calendar as well as other known training initiatives	

A.4 ROADMAP

Output	Responsible parties	Timeline
Status report of SEEA implementation and gap analysis	Global coordinator, regional coordinators	November, annually
Schedule of focus country and corresponding capacity building initiatives	Global coordinator, regional coordinators	November, annually
Status reports of regional coordination mechanisms for SEEA Implementation	Regional commissions	November, annually
Develop an annual event calendar for international capacity building initiatives	Global coordinator, regional coordinators	June, annually

AREA E: A practical strategy for the application of environmental accounting to emerging policy issues

- Area Lead: Australia
- Members of the group: Mexico

A.1 Background and main objectives

The SEEA-CF is a multi-purpose conceptual framework for understanding interactions between the economy and the environment. The SEEA uses internationally agreed standard concepts, definitions, classifications and accounting rules aligned with the System of National Accounts (SNA). It brings together, in a single measurement system, physical and monetary information on water, minerals, energy, timber, fish, soil, land and ecosystems, pollution and waste, production, consumption and accumulation.

A key advantage of the SEEA-CF is that it supports indicators that complement and extend the traditional headline measure of economic growth provided by Gross Domestic Product (GDP) to incorporate physical environmental measures. The fact that SEEA is a multipurpose system that can be used to generate a wide range of indicators, both physical and monetary, means that it is ideal to inform decision-making on a wide range of emerging policy issues.

The policy context is complex: the benefits of economic development are increasingly being viewed within the wider context of sustainability, as governments seek to maximize long term outcomes. Such policy decisions will invariably involve trade-offs between competing interests and public goods, including environmental factors, and this requires the integration of diverse information from multiple sources. The System of National Accounts (SNA) does not cover the depletion or sustainability of environmental assets while the SEEA embodies the essential qualities to make it 'fit for purpose' to address many of these challenges. Not surprisingly, there appears to be a natural trend towards its adoption, with over 50 countries having already embarked on an environmental-economic accounting programme.

In the international context, the UN Sustainable Development Goals (SDGs) are currently the principal mechanism for monitoring collaborative action on sustainable development. The SDGs represent a step towards closer integration of policy frameworks and programmes requiring more integrated information on the inter-linkages between the economy, the environment and society. The potential contribution of the SEEA to this process was recognized by the UN Statistical Commission at its 45th Session in 2014. At this time the Commission created an Inter-Agency and Expert Group on SDG indicators (IAEG-SDGs) to propose a global indicator framework to monitor the SDG targets. The Statistical Commission also requested that the

Committee of Experts collaborate closely with the IAEG and relevant groups to advocate that SEEA be properly reflected in the formulation of these sustainable development goal indicators.

Since that time the Committee of Experts on Environmental-Economic Accounting has actively contributed to the processes of the IAEG and the UNSC in an effort to promote the adoption of the SEEA in the reporting frameworks for the SDGs, although these efforts have not yet produced the desired outcomes in terms of the systematic application of the SEEA across relevant SDG goals. The Committee of Experts has coordinated technical input from its membership and associated fora such as the London Group, submitted papers and initiated a programme of work aimed at demonstrating the benefits and applicability of the SEEA. In doing so, the Committee of Experts has advocated both short and long term strategies. In the short term, it has proposed indicators based on the best available data and where possible aligned with the SEEA, while in the longer term, it has been working to develop capacity amongst its members to develop SEEA-based accounts for reporting purposes.

In March 2016 the UN Statistical Commission provided in-principle agreement to the proposed SEEA implementation strategy and urged the Committee of Experts to scale up its implementation activities based on that strategy. The updated strategy responds to the emerging policy environment, particularly the 2030 Agenda for Sustainable Development and other policy initiatives, such as natural capital accounting, green economy/green growth, sustainable consumption and production and sustainability reporting by businesses.

This was reflected at the Committee of Experts 11th meeting in June 2016, in the proposed activities for the committee to 2020. The Committee agreed that it should continue to work closely with custodian agencies of the indicators to ensure the conceptual framework of the SEEA is applied where relevant. To this end, the Committee of Experts has progressively increased cooperation with a number of custodian agencies where the SEEA methodology is applicable. It also identified the need for a targeted communication strategy to overcome barriers to the adoption of the SEEA in the SDG context. This document represents that strategy.

A.2 APPROACH

While there has been some progress in the adoption of the SEEA by statistical agencies, the uptake in the policy sphere has not been substantial. The Committee of Experts now urgently seeks to accelerate adoption of the SEEA in national policy decision making and internationally in support of the SDG process. This strategy is therefore designed to overcome the main potential barriers outlined below to implementation and to harness the collective strengths of the Committee of Experts membership.

Barrier 1: Competing indicator frameworks

Contemporary policy challenges are complex and the processes that support them can be diverse and complicated. Many of these processes involve a complex array of goals and objectives supported by performance frameworks and systems of indicators to monitor progress against

specific objectives. These systems quickly become detailed and specialized and consequently difficult, if not impossible, to assimilate in a multi-dimensional policy context where trade-offs and competing interests are the order of the day. Since these processes are resourced and monitored as discrete initiatives with their own specific targets, the incentives can work against the adoption of broader multi-disciplinary frameworks like the SEEA.

It will be important to avoid the suggestion that the SEEA is a competing framework seeking to replace all scientific indicators. Key messages should emphasize the breadth of the SEEA and its capacity to act as an organizing framework that can accommodate, rather than compete with specialist economic and scientific measures. Members should aim to build a broad base of support for the SEEA within their countries and organizations across associated disciplines and partner agencies: for example by identifying and engaging champions in multiple sectors (NSOs, meteorological and spatial agencies; foreign affairs, industry and trade agencies; and non-government and umbrella bodies etc).

Barrier 2: Philosophical differences between environmental and economic disciplines

It is possible that the adoption of the SEEA has also been hindered by ideological and interdisciplinary tensions. This includes debate about the appropriateness of applying an economic framework to environmental values, with some claiming that it is impossible to place an economic value on the environment and others arguing that all human decisions involve some form of evaluation, and that frameworks like the SEEA support informed and rational decision-making by providing a more comprehensive set of information.

In this context, the SEEA presents the best available option for overcoming the technical and philosophical challenges associated with blending economic and environmental values. It provides a methodologically agreed basis for comparative measurement of economic growth that also takes into account environmental assets and flows.

One of the key strengths of the SEEA is its compatibility with the SNA. The SNA and the measure of economic growth represented by GDP are the prevailing paradigm through which the health of economies is measured. At the same time there is an emerging debate about the adequacy of GDP as a measure of human well-being, which challenges that paradigm. At this juncture in human history, the capacity of the SEEA to be used as a unifying, inclusive framework that marries the SNA with emerging information paradigms makes it the single best option for supporting decision making that balances human economic prosperity with the health of the planet.

Barrier 3: Lack of influence by Committee of Experts members on IAEG frameworks

Despite the strong presence of Committee of Experts members on the IAEG Working Groups, the systematic adoption of the SEEA through these processes has been limited. Lack of coordination and clear objectives for the Committee of Experts members, tight timeframes for comment and

convoluted agendas have worked against the coherent application of the SEEA across relevant SDG areas.

With access to an international 'brains trust' of experts in international bodies and national statistical offices around the world, the Committee of Experts should be well placed to influence the international monitoring agenda. This strategy outlines a four step process that will position members to influence more effectively by synthesizing key messages, preparing briefing materials and providing support.

A.3 OUTPUTS

The core of the strategy is to brief, persuade and support key influencers to understand, promote and apply the SEEA wherever appropriate. It draws on a number of change management and leadership approaches, including the adaptive leadership model and the successful 'breakthrough collaborative' model used in a range of sectors, most notably healthcare improvement.

This strategy is designed to accelerate the natural trend towards the adoption of the SEEA by recognizing the prevailing incentives and agendas within countries and international organizations. The main tasks associated with the implementation of the strategy are:

1. Preparation for workshop adjacent to Committee of Experts meeting, including collaborative processes to identify:
 - key policy processes and players at country and international level
 - potential target audiences, both direct and indirect, international and national
 - inspiring, practical case studies demonstrating application of SEEA to emerging policy issues
 - a range of aligned briefing materials, including audio-visual material, presentations, information sheets and communication scripts

The outcomes of this workshop should feed into "*Why SEEA*" - the publication identified in work stream a) *Coordination and Promotion*,

2. Facilitated workshop to launch implementation of strategy at Committee of Experts meeting in June 2017:
 - agree context and 'design for action'
 - brief, prepare and coach Committee of Experts members on strategy and their roles
 - use breakthrough collaborative model to develop shared indicators
3. Implementation
 - prioritize and schedule briefings
 - adopt a continuously opportunistic approach, 'sensing and responding' ready for impromptu briefings

- coordination of national workshops/thematic forums with stakeholders across government agencies

4. Evaluation

- all members to report back on progress at regular intervals by email and phone
- bureau meetings to include status reviews and communiques
- progress to be summarized and evaluated at Committee of Experts meeting in 2018
- report progress and lessons to UNSC
- strategy refined and renewed

A.4 ROADMAP

Output	Timeline
Establish detailed work plan	January 2017
Prepare for workshop adjacent to Committee of Experts meeting	January 2017 to April 2017 <i>NB: Outcome of this workshop should feed into development of publication "Why SEEA" noted in work stream A</i>
Hold workshop	June 2017 Committee of Experts meeting
Implementation	June 2017 to June 2018
Evaluation	Progressively with review at June 2018, 2019 and 2020 Committee of Experts meetings