

UNECE, Eurostat & OECD Webinar on Well-being and  
Sustainability

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## **Accounts for the Environment and Sustainability**

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# Issues covered

1. The main conceptual issues: SEEA vis-à-vis SNA
2. Relevant developments in ecosystem accounting
3. Placing SEEA in the overarching well-being measurement framework

# 1. Conceptual issues

## A. Recording of natural resource depletion

- The concept of depletion should be broadened (as in the SEEA CF) and its recording should change (from 'other change in volume' to 'income generation' account).
- The next SNA should advise against the use of *gross* income and saving.
- The gross/net income distinction should not only include consumption of fixed capital but also natural resource depletion.

# 1. Conceptual issues

## B. Ownership of natural resources



- The current SNA recommendation of assigning by default economic ownership to government cannot be maintained.
- Risks and rewards are often being shared between public and private parties.
- The SEEA CF recording should be pursued, meaning on occasion a split ownership of natural resources.

# 1. Conceptual issues

## C. Biological resources: produced or non-produced?

- The current guidance on differentiating produced from non non-produced assets is insufficient.
- Given the scope of human interaction and control: should not all biological assets be considered as produced?
- If not, restrict the scope of production only to assets under **substantive** human control e.g. plantations, fish farming.



# 1. Conceptual issues

## D. Pollution permits

- SNA ánd SEEA: why on earth does the atmosphere NOT constitute an asset?
- Are CO<sub>2</sub> permits an attempt of government to control and regulate the use of the atmosphere?
- If so, does a pollution permit constitute a resource lease or a (prepaid) rent?

# 1. Conceptual issues

## E. Renewable energy assets

- Current guidance (SNA & SEEA) is very thin and perhaps subject to improvement.
- Particularly for wind the perception of an asset requires further thinking:
  - How to define the asset in quantitative terms?
  - How to calculate the resource rent?

## 2. Ecosystem accounting

### Experimental Ecosystem Accounting (SEEA EEA)

- The 2012 version is currently being updated
- Ecosystem (provisioning) services are in the EEA by convention produced (via an extension of the SNA production boundary).
- One of the challenges is applying values to these ecosystem services by approximating exchange values as found in the national accounts.





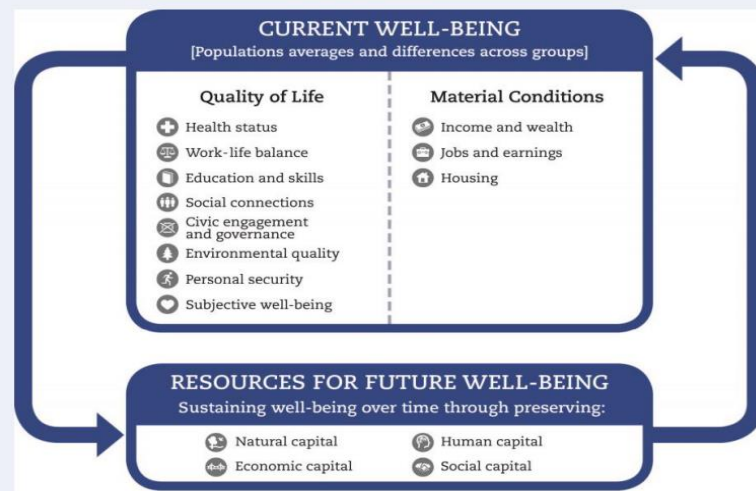
# 3. Overarching well-being framework

the UN Committee of Experts on Environmental-Economic Accounting (UNCEEA) has agreed on a number of priority accounts:



- Climate change (emission, energy, taxes)
- Circular economy (material flow accounts)
- Land cover/use
- Water

for the development of databases with global coverage.



# Thank you!

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