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REPORT FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT AND THE COUNCIL

on the implementation of Regulation (EU) No 691/2011 on European environmental economic accounts

(1) INTRODUCTION

Regulation (EU) No 691/2011 on European environmental economic accounts ([1]) (the Regulation) introduced a common framework for collecting, compiling, transmitting and evaluating European environmental economic accounts. Article 10 of the Regulation states as follows.

> *By 31 December 2013 and every 3 years thereafter, the Commission shall submit a report on the implementation of this Regulation to the European Parliament and the Council. That report shall evaluate in particular the quality of the data transmitted, the data collection methods, the administrative burden on the Member States and on the respondent units, as well as the feasibility and effectiveness of those statistics.*

This is the fifth report fulfilling this obligation. The previous reports were published in 2022 ([2]), 2019 ([3]), 2016 ([4]) and 2013 ([5]).

(2) ENVIRONMENTAL ECONOMIC ACCOUNTS

Since 2019, the European Green Deal has formed the basis for the Commission's commitment to tackling climate and environmental challenges. However, new global challenges have emerged, and the European Commission aims to make the EU more sustainable, more competitive, more resilient, and better prepared for climate change.

The economy and the environment are inextricably linked. Consistent and complete information on the environmental impacts of our economic activities, on the social and economic benefits we receive from the environment, and on the benefits from protecting the environment supports the implementation of the EU's priorities regarding strengthening the sustainability and resilience of production in the EU and the willingness to decarbonise the economy. Therefore, policymakers require high-quality statistics on the connections between the environment and the economy to monitor progress and decide on policy actions.

Environmental economic accounts (environmental accounts for short) are a powerful, multipurpose information framework looking at the sustainability and climate impacts of the EU's economic activities. Mainstream economic statistics alone, such as national accounts, are not designed to fully take into consideration the environmental effects of production, consumption, investment or financing. By integrating economic and environmental aspects, environmental accounts provide a more complete picture of the situation.

The forthcoming revised national accounts standard ESA 202X will include natural resources to a much greater degree than before. The compilation of national accounts will therefore rely

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([1]) OJ L 192, 22.7.2011, p.1, ELI: http://data.europa.eu/eli/reg/2011/691/2025-06-24.

([2]) COM(2022) 718, https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:52022DC0718.

([3]) COM(2020) 56, https://eur-lex.europa.eu/legal-content/EN/TXT/?qid=1583142055591&uri=CELEX:52020DC0056.

([4]) COM(2016) 663, https://eur-lex.europa.eu/legal-content/EN/TXT/?qid=1478531808092&uri=CELEX:52016DC0663.

([5]) COM/2013/0864, http://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX:52013DC0864.

more than ever on sound environmental accounts data.

European environmental accounts underpin the supranational aspect of environmental issues, taking a systematic approach and providing coverage across Member States and environmental topics to enable policy assessment and comparisons across Member States.

The key feature of environmental accounts is integration, namely the integration of various kinds of information (statistical, administrative, modelled, …), and the integration of environmental and economic aspects such as (i) energy use, taxation and air emissions; (ii) material extraction and waste; and (iii) environment- and climate-related government and business expenditure (including investments); (iv) the extent and condition of ecosystems, and the contributions ecosystems make to society and the environment.

Environmental accounts are an efficient and effective way of assembling information because:

- they reuse available data, making it possible for new information to be produced with limited administrative burden on businesses and members of the public;
- they make it possible to cross-check and compare information from different sources, thereby making it possible to derive high-quality information with limited effort.

European environmental accounts are based on the international standards System of Environmental-Economic Accounting Central Framework (SEEA CF) ([6]) and System of Environmental-Economic Accounting: Ecosystem Accounting (SEEA EA) ([7]). These standards were produced and published by the UN, the European Commission (Eurostat), the Food and Agriculture Organisation of the UN, the Organisation for Economic Cooperation and Development (OECD), the International Monetary Fund and the World Bank. The SEEA CF is being revised, with an update scheduled for 2028.

The environment and climate affect people the world over and many cross-border aspects of both are associated with air emissions, materials and trade, water use, energy, taxation, investments, etc. Global standards are therefore essential. This is why the SEEA CF is coordinated with the European System of Accounts and the Balance of Payments.

Within the framework of the above standards, the Regulation establishes European environmental accounts, for reporting by Member States, data sources, the carrying out of pilot studies, etc. It has European Economic Area (EEA) relevance ([8]). It breaks the accounts down into nine modules, as follows.

- **Air emissions accounts**: the emissions into the atmosphere of six greenhouse gases (including CO_2 and CO_2 from biomass used as fuel) and seven air pollutants (including

([6]) https://seea.un.org/.

([7]) https://seea.un.org/ecosystem-accounting.

([8]) It covers Norway and Iceland. Liechtenstein has a complete derogation. The bilateral Statistical Agreement of Switzerland with the European Union includes the Regulation since December 2019. (Decision No 2/2019 of the European Union/Switzerland Statistical Committee of 2 December 2019 replacing Annex A to the Agreement between the European Community and the Swiss Confederation on cooperation in the field of statistics [2020/51]; OJ L 17, 22.1.2020, p. 7, ELI: http://data.europa.eu/eli/dec/2020/51/oj).

ammonia and fine dust particles), with a breakdown covering 64 emitting industries plus households.

- **Environmentally related taxes by economic activity**: taxes related to energy, transport, pollution and natural resources, including special categories for CO_2 and emission trading schemes, with a breakdown covering 64 paying industries plus households and non-residents.
- **Economy-wide material flow accounts**: the amounts of physical inputs feeding into the economy, material accumulation in the economy, and outputs to other economies or inputs back into the environment. This is essential information for monitoring progress towards a circular economy.
- **Environmental protection expenditure accounts**: spending by economic units for environmental protection purposes. Expenditure includes investments and categories of consumption.
- **Environmental goods and services sector accounts**: output, value added and exports of goods and services to protect the environment or manage resources. The employment associated with these activities is also reported.
- **Physical energy flow accounts**: flows of energy from the environment into the economy (extraction of natural inputs), within the economy (manufacture and use of energy products) and from the economy to the environment (discharge of energy residuals), with a breakdown covering 64 industries plus households.
- **Forest accounts**: data on forest resources and economic activity in the forestry and logging industry in a way that is fully compatible with data reported under ESA 2010.
- **Environmental subsidies and similar transfers accounts**: current and capital transfers from the government to businesses and households, intended to support activities that protect the environment and natural resources, including the production and use of environmental products.
- **Ecosystem accounts**: the extent and condition of ecosystem assets and the services they provide to society and the economy. Examples of ecosystem services include crop provision, crop pollination, nature-based tourism and global climate regulation.

Each of the above modules is defined in one annex to the Regulation. Member States have been required to submit data to the Commission (Eurostat) under Annexes I to III since 2013, under Annexes IV to VI since 2017, and Annexes VII and VIII since late 2025, with data under Annex IX (ecosystem accounts) due to have been submitted by the end of 2026.

(3) ACTIVITIES SINCE THE LAST REPORT

Amendments of the Regulation and other derived legislation

Regulation (EU) 2024/3024 of 27 November 2024 amended Regulation (EU) No 691/2011. First, it added three new modules on forest accounts, environmental subsidies and similar transfers accounts, and ecosystems accounts.

The new modules on forest accounts and environmental subsidies and similar transfers are based on pre-existing voluntary data submissions (respectively, since 2016 and 2015).

The ecosystem accounts module is new for most Member States. It builds on the UN SEEA EA standard established in 2021, as well as on experience gained in Eurostat, the Joint Research Centre of the Commission (JRC) and some Member States over the last few years. First developed by the JRC in the INCA project ([9]), Eurostat, the JRC and a group of national experts have been developing methodologies since 2021, with Eurostat organising voluntary data collections in 2023 and 2024 in preparation for the first round of reporting under the Regulation in 2026, and the Commission (Eurostat) co-financing capacity building in the Member States with annual grants since 2017.

These three modules will improve the information available for several EU actions and goals, including the climate neutrality ambition, the Farm to Fork strategy, the EU forest strategy, the EU biodiversity strategy for 2030 and the Global Biodiversity Convention, the soil strategy for 2030, the Nature Restoration Regulation, and the zero-pollution action plan. They will also help to increase the relevance of the monitoring of the Sustainable Development Goals for the EU.

Thanks to the integrated structure of the accounts, the new modules will also add considerable value to the basic statistical data and increase the capabilities of the six existing modules, as it will be possible to combine new and old accounts to derive new indicators.

For instance, the new ecosystem accounts can be combined with existing air emissions accounts to compare the volume of carbon sequestration by ecosystems with the volume of greenhouse gas emissions. There is also a strong link between ecosystem accounts, forest accounts and economy-wide material flow accounts in terms of the extraction of biomass.

Besides the three new modules, Regulation (EU) 2024/3024 of 27 November 2024 has improved the situation in other ways. The Commission (Eurostat) was mandated to publish and, if necessary, collect data from Member States about investments in climate change mitigation (see below). The Commission (Eurostat) was also required to create a new digital publication on climate change and a portal with data from environmental accounts. The Commission (Eurostat) was given the task of doing a study of the feasibility of monetary valuation of ecosystem services and data quality studies on water, energy subsidies and climate adaptation. Improvements have also been made in relation to new data sources for the accounts, pilot studies, derogations and EU financing.

Below are listed other measures with a legal basis that have been taken since the last report to the European Parliament and the Council.

- Commission Implementing Regulation (EU) 2024/1769 ([10]) as regards updating the indicative compendium of environmental goods and services and of economic activities. This Regulation established the reference list setting out the scope of the compilation of Annex V to Regulation (EU) No 691/2011.

([9]) https://ecosystem-accounts.jrc.ec.europa.eu/.

([10]) OJ L, 2024/1769, 27.6.2024, ELI: http://data.europa.eu/eli/reg_impl/2024/1769/oj.

- Commission Delegated Regulation (EU) 2025/1131 ([11]) amending Regulation (EU) No 691/2011 of the European Parliament and of the Council as regards investments on climate change mitigation and introducing the classification of environmental purposes. Climate change mitigation, including related investments, is indispensable to achieve the objective of climate neutrality in the EU by 2050. This is why characteristics of other investments in climate change mitigation are included in the European environmental accounts. The data cover all sectors and activities of the economy relevant for climate change mitigation and are broken down by Member State. The first data submission on investments in climate change mitigation is due in October 2025. The classification of environmental purposes is a new classification established by the UN in 2024, replacing the old classification of environmental protection activities and expenditure (CEPA 2000) and the classification of resource management activities (CReMA 2008).
- Commission Delegated Regulation (EU) 2023/137 ([12]) introduced NACE Revision 2 update 1. As the NACE classification of economic activities governs data submissions from Member States to the Commission (Eurostat) for environmental economic accounts, Commission Delegated Regulation (EU) 2025/472 ([13]) amended Annexes IV and V to Regulation 691/2011 by updating the data submission requirements expressed in terms of NACE Revision 2 in order to align them with the updates made to it. The implementation of NACE Revision 2 update 1 in Regulation (EU) 691/2011 will start in the future.

Despite the intensive preparatory technical work for the three new modules with all Member States, eight countries requested derogations for the implementation of one or several of the three new modules, meaning that they will start reporting data 1-2 years later than the rest of the Member States. All derogation requests were duly justified and granted in Commission Implementing Decision (EU) 2025/1170 of 13 June 2025 ([14]). Thirteen Member States requested derogations for the submission of data on climate change mitigation investments for one or two years starting from October 2025.

New data and indicators, new publications

Since the last report in 2022, in addition to the new modules, the Commission (Eurostat) has increased the amount of, and improved the quality of, the information available from the environmental accounts.

- The Commission (Eurostat) has released:
    - an Environmental Economic Account Statistical Data Portal ('Dashboard') ([15]) and

([11]) OJ L, 2025/1131, 4.6.2025, ELI: http://data.europa.eu/eli/reg_del/2025/1131/oj.

([12]) OJ L 19, 20.1.2023 p. 5, ELI: http://data.europa.eu/eli/reg_del/2023/137/oj.

([13]) OJ L, 2025/472, 11.3.2025, ELI: http://data.europa.eu/eli/reg_del/2025/472/oj.

([14]) OJ L, 2025/1170, 16.6.2025, ELI: http://data.europa.eu/eli/dec_impl/2025/1170/oj.

([15]) https://ec.europa.eu/eurostat/cache/dashboard/environmental-accounts/.

- a digital publication on climate change mitigation ([16])

as required by Article 10 of the amended Regulation.

Both products were released in December 2024. The dashboard summarises key environmental economic account indicators in a user-friendly and interactive way. The digital publication 'Statistics on climate change mitigation' provides interactive graphs and maps so users can delve into environmental account data.

- Since November 2021, the Commission (Eurostat) has been releasing estimates of quarterly greenhouse gas emissions ([17]) that are fully consistent with national accounts. They take just four and a half months after the end of the reference period to publish. The timely publication of emission estimates responds to the need, from a policy point of view, for faster and more frequent information. The new estimates do not require any additional reporting by Member States.
- In addition to the publication of data reported by the Member States under the Regulation, Eurostat publishes early estimates of the air emissions accounts for greenhouse gases at T + 12 months after the end of the reference period, and at T + 6 months for material flow accounts.
- The Commission (Eurostat) combines environmental accounts with macro-economic models such as multi-regional input-output tables, in order to produce better quality and more detailed environmental footprints of the EU's consumption, such as its greenhouse gas ([18]) or material footprint ([19]).

Data collection methods and administrative burden

Environmental accounts do not generally require citizens or businesses to fill in new surveys as they mostly use data already held by national authorities. These existing data are often complemented with additional estimates e.g. from models, if necessary. In addition to data from national accounts, environmental accounts integrate data from a wide range of sources, including statistics on energy, transport, materials, agriculture and forestry, government expenditure, and taxation, as well as non-statistical sources such as Earth observation data, data from bio-physical models and biodiversity information from citizen science.

To fulfil the data requirements set out in the Regulation, authorities in the Member States may need to adjust existing data to align them with the concepts of the Regulation. These adjustments may require a certain amount of work on the part of national authorities and

([16]) https://ec.europa.eu/eurostat/statistics-explained/index.php?title=Statistics_on_climate_change_mitigation.

([17]) https://ec.europa.eu/eurostat/statistics-explained/index.php?title=Quarterly_greenhouse_gas_emissions_in_the_EU.

([18]) https://ec.europa.eu/eurostat/statistics-explained/index.php?title=Greenhouse_gas_emission_footprints.

([19]) https://ec.europa.eu/eurostat/statistics-explained/index.php?title=Material_flow_accounts_statistics_-_material_footprints.

citizens, such as adapted or expanded household or business surveys to provide data for selected variables in environmental accounts.

Countries can also choose to set up specific data collections for environmental accounts, to improve data quality. For instance, some countries have set up surveys to complement their other data sources for the environmental goods and services sector accounts (Annex V to the Regulation). These surveys are done every year or every few years. The resulting additional burden on businesses is very low.

In conclusion, the administrative burden on businesses and households to provide data for environmental accounts is very small.

Regarding the administrative burden on national authorities, the situation is as follows. National authorities, typically the national statistical institutes or occasionally the ministries of energy or environment, do most of the work to produce the accounts. Other national authorities contributing to the accounts include nature protection authorities and tax administration. This work largely consists in re-using and integrating existing statistical data sources such as business surveys and non-statistical data sources like administrative records.

The average number of staff in national authorities required to compile the accounts is estimated to be between six and nine full-time equivalents (FTE) for the nine annexes to the Regulation ([20]).

The older annexes I-VI each require, on average 0.5 FTE to 1 FTE each. Initially, the three new annexes are estimated to require two to three additional FTEs in each national authority ([21]), with the exact number depending on factors such as the Member State's circumstances, the extent of existing data sources.

As production systems mature over time, it is expected that efficiency gains can be expected.

Burden reduction and simplification are very important for the Commission. In cooperation with national statistical authorities, Eurostat is implementing measures to reduce the burden of data collection and reporting.

- Eurostat staff develop methodologies, write guidelines, provide compilation tools, run expert groups and manage grants that are essential for creating efficiencies and coordination in the Member States.
- Commission (Eurostat) expert groups coordinate data production, promote the sharing of good practices and common solutions, and increase efficiencies
- The Commission (Eurostat) has developed and provided Member States with a compilation tool and EU wide data for ecosystem services accounts (the INCA tool), and a compilation tool for energy accounts (the PEFA builder). Member States using

([20]) Source: Member States' national statistical institutes, data collected in the 2020 cost analysis of European statistics.

([21]) Source: Member States' national statistical institutes, data collected from, and for discussion in, the expert group 'Directors of sectoral and environmental statistics and accounts (DIMESA)' in 2021.

these tools will have little to do to implement energy and ecosystem services accounts that are of satisfactory quality. Member States can also use their own tools and data.

- Ecosystem extent and condition accounts can be largely based on existing EU-wide data.
- Several national authorities have used grants (co-financed by the Commission) to implement methods or to develop the necessary tools for data production thereby becoming more efficient.

Those Commission (Eurostat) initiatives have significantly decreased the administrative burden and costs in the Member States. The reduction is estimated at approximately one to two FTEs per Member State and least 2 million euros per year for all Member States together.

In conclusion, the burden on national authorities is limited and much smaller compared to the benefits from environmental accounts. Eurostat is very attentive and constantly seeks to reduce the data collection burden. To this end, Eurostat and maintains constant communication with the Member States on this matter.

(4) FEASIBILITY AND EFFECTIVENESS OF THE STATISTICS

The effectiveness of environmental accounts rests on two factors: first, how existing information can be reorganised into a single accounting framework; and second, how and to what extent the accounts are used.

As regards the first factor, this is illustrated by the estimation of the crop provisioning ecosystem service in the new Annex IX based on existing information from the material flow accounts in Annex III.

As regards the second factor, environmental accounts inform economic analysis and impact assessments and are used to monitor progress towards achieving policy objectives. Several environmental account indicators such as the material footprint, the circular material use rate, the share of environmental taxes in total tax revenues, and the greenhouse gas footprint of EU consumption, have been used to monitor progress the EU is making towards achieving the Sustainable Development Goals ([22]), and in the monitoring of the 8th General Union Environment Action Programme to 2030 ([23]).

In the EU circular economy monitoring framework ([24]), several indicators for the input of materials into the economy and use of primary and secondary materials are compiled using the environmental accounts.

([22]) https://data.europa.eu/doi/10.2785/1111373. SDG indicators based on environmental accounts are 'air emission intensity of industry', 'material footprint', 'gross value added in the environmental sector', 'circular material use rate' and 'shares of environmental taxes in total tax revenues'. This report also uses carbon footprints in the chapter on spillover effects.

([23]) https://www.eea.europa.eu/en/topics/at-a-glance/state-of-europes-environment/environment-action-programme/8th-eap-indicator-based-progress.

([24]) https://ec.europa.eu/eurostat/web/circular-economy/monitoring-framework.

Indicators derived from the environmental accounts will also help to monitor the EU's progress towards achieving the goals of the Convention on Biodiversity ([25]) and the effectiveness of other biodiversity protection and zero pollution policies.

The ecosystem condition indicators are aligned with the indicators used to monitor the Nature Restoration Regulation. This means that environmental accounts can be used to monitor the EU's progress towards reaching the relevant targets.

Presenting policy-relevant indicators in the new environmental accounts dashboard ([26]), and the in-depth analysis of interdependencies between climate change mitigation and economic activities presented in the digital publication on climate change mitigation ([27]), will support use of the accounts for policymaking.

The feasibility of the new modules added to the Regulation is inherent in their design, as they have been tested by dedicated task forces with national experts and/or through grants before the Commission proposed the amendment. Methodological support in the form of handbooks is provided by the Commission (Eurostat) in collaboration with Member States.

(5) QUALITY OF THE DATA TRANSMITTED SINCE THE LAST REPORT

The Regulation requires Member States and EEA countries, to submit data and reports on the quality of their data to Eurostat ([28]). A few candidate countries and potential candidates for EU membership also submit data required by the Regulation on a voluntary basis, partly or fully. This implementation report focuses on the first group of countries (EU/EEA countries). Eurostat validates the data and data quality reports received and makes them publicly available on its website ([29]), together with technical and methodological explanations and background information ([30]).

Most Member States submit complete data sets and quality reports within the deadlines set in the Regulation ([31]). During the reporting periods, a few Member States missed the deadlines, usually by only a few days, but this had no tangible impact on users.

Overall, the statistical data submitted by Member States for all annexes under the Regulation are of very good quality and have further improved between 2022 and 2025. This is documented in the quality performance indicators for air emissions accounts and material flow accounts that

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([25]) https://www.cbd.int/gbf.

([26]). https://ec.europa.eu/eurostat/cache/dashboard/environmental-accounts/.

([27]) https://ec.europa.eu/eurostat/statistics-explained/index.php?title=Statistics_on_climate_change_mitigation.

([28]) Switzerland has been submitting data under the bilateral Statistical Agreement of Switzerland with the European Union since December 2019. Liechtenstein has a complete derogation from Regulation (EU) No 691/2011, as specified in Decision of the EEA Joint Committee No 98/2012 of 30 April 2012 amending Annex XXI (Statistics) to the EEA Agreement (OJ L 248, 13.9.2012, p. 36, ELI: http://data.europa.eu/eli/dec/2012/98(2)/oj).

([29]) https://ec.europa.eu/eurostat/web/main/data/database.

([30]) http://ec.europa.eu/eurostat/web/environment/overview.

([31]) https://circabc.europa.eu/ui/group/c4687299-277c-42f8-8747-dee3f17341de/library/f4f240c1-054c-4363-b598-7b3b9efb14e4/details.

Eurostat publishes with the metadata. The coherence between energy accounts and air emissions accounts is regularly assessed and has also improved.

The Commission (Eurostat) expects the quality (completeness) of the newly introduced data for Annex V on climate change mitigation investments to improve in the next two years, as many Member States have obtained a derogation. This additional time will allow them to better prepare themselves. For the first years of data submissions, the data will therefore be missing for those Member States and Eurostat will estimate them using modelling techniques. Improvements are still needed in this area. The Commission (Eurostat) continues to work with the Member States to resolve technical and methodological issues.

Additional measures to improve data quality are either planned or already being implemented, as detailed in the next section.

(6) IMPROVEMENT MEASURES

The Commission (Eurostat) and the Member States have agreed on a European strategy for environmental accounts. The current version covers the period from 2024 to 2028 ([32]). The strategy, which is not required by the Regulation, sets out a work programme and coordinates European efforts to increase the use of the environmental accounts and develop them further, including any potential new modules. Regarding the implementation of the Regulation, the strategy has the following objectives.

- Improve communication about, and increase the use of, the environmental accounts. This will ensure that they remain useful for policy and other types of use cases. This objective may also include more timely data, visualisations and presentations. It also includes further use of indicators based on environmental accounts or raising awareness and providing information for expert users and the public.
- By way of example, Eurostat intends to publish early estimates for energy accounts in 2026. Examples of new communication products can be found in Section 4.
- Prepare the implementation of the three new modules on forests, ecosystems and environmental subsidies (Section 3). Preparatory activities include voluntary data collections, the publication of Eurostat handbooks, agreed data validation rules and training for national compilers.
- Cooperate with other data producers. This concerns both cooperation with parts of the statistical system (such as social statistics, to develop broader measures of sustainability) and with other producers outside the statistical system (such as environmental agencies, the research community and ministries). It also includes cooperation and methodological coordination with the international statistical community, for example for the review of the SNA, ESA 202X and the work on the Balance of Payments and International Investment Position Manual, 7th edition

([32]) https://ec.europa.eu/eurostat/documents/1798247/6191525/European+Strategy+for+Environmental+Accounts.pdf/beb67371-bcdf-442e-b323-22c891b717a4?t=1707816517927.

(BPM7). The forthcoming revised national accounts standard ESA 202X will include to a much stronger degree than before natural resources.

- Explore new data sources to increase data quality and make data production more efficient.
- Establish a research agenda for European environmental accounts for the future. A first version of the research agenda was established in mid-2025.

The strategy is accompanied by an action plan with a list of actions and deadlines, for each objective listed above.

(7) PROPOSALS FOR NEW MODULES AND NEW ENVIRONMENTAL STATISTICAL PRODUCTS

The Commission may propose new modules for the topics listed in Article 4(2) ([33]) – in particular on energy subsidies – based on the results of the pilot and feasibility studies conducted by the Member States.

For two of those topics (fossil fuel subsidies and climate change adaptation), the Commission (Eurostat) has developed the following statistical tools in the last two to three years.

- A voluntary data collection on potentially environmentally damaging subsidies, begun in 2023 and to be continued on a yearly basis. The evaluation of the methodology and of the results is done in collaboration with Member States.
- An experimental methodology and macro-economic data on climate change adaptation, based on available statistical data.

The EU's work on these two topics is a major international contribution to the G20 Data Gaps Initiative III and to the update of the international SEEA CF.

The Commission and Member States together will continue to develop new modules. Article 4 of the Regulation requires the Commission to carry out an assessment of methodological possibilities and the feasibility of monetary valuation of ecosystem services. Article 10 of the Regulation requires the Commission to assess the quality of the data available on energy subsidies, including fossil fuel subsidies, on climate change adaptation and on water.

However, the Commission (Eurostat) believes that the timing is not right for proposing new modules unless the demand for them increases from a policy perspective. Implementing the three new modules involves considerable effort on the part of the Member States. The experience with the first two waves of modules established in 2011 and 2014 has also shown that the Commission and Member States need to continue investing in production systems and in improving data production over several data submissions before production systems are mature and the quality of the data is stable.

(8) CONCLUSIONS

([33]) Water accounts (quantitative and qualitative), resource management expenditure accounts, subsidies or support measures potentially harmful to the environment and waste accounts.

Since the last report, the Commission and the Member States have made further progress in implementing European environmental accounts under Regulation (EU) No 691/2011, in particular by:

- enlarging the scope with three new thematic modules added to the Regulation, plus new variables on climate change mitigation investments;
- improving data quality and making data production more efficient;
- expanding communication about environmental accounts;
- developing further indicators to meet users' needs; and
- continuously assessing the need to adjust and improve the quality of European environmental accounts in light of new priorities and areas.