

This document **provides a highly necessary and relevant framework** for the measurement of **environmental sustainability** of the Tourism Sector at all territorial levels.

It identifies the aspects necessary to measure when it comes to measure tourism environmental sustainability that have already been worked for the development of SEEA (pg.39):

The SEEA can be separated into four broad types of accounting:

- *Accounting for environmental flows* in physical terms; into, within and from the economy. This includes accounting for flows of water, energy, air emissions, solid waste and emissions to water; and can be extended to account for individual elements and substances such as carbon and nitrogen.
- *Accounting for natural resources* in terms of stocks and changes in stocks (e.g. discoveries of resources, depletion). This includes accounting for stocks of mineral and energy resources, timber, fish, water and soil.
- *Accounting for environmental transactions* that are included in the SNA but not specifically identified as "environmental". This includes accounting for environmental protection and resource management expenditure, environmental taxes and subsidies and the supply and use of environmental goods and services.
- *Accounting for land and ecosystems*. In this type of accounting the focus is on understanding the changing composition of the area of a country in terms of land use and land cover and the quality of the land in terms of the condition of its ecosystems. Accounting for ecosystem also involves the measurement of ecosystem services and evaluating the capacity of ecosystem to continue to generate market and non-market ecosystem services.

The aim of this document that is to **include relevant compilation guidance** is therefore **completely fulfilled**.

The same proper identification of aspects to be measured in order to account for social and cultural sustainability could be approach by using the work already developed for other fields and/or sectors, such as **Cultural Satellite Accounts**, **Social Account Matrix**, etc...

Therefore, conceptually and with the aim of having a methodological framework, **the integration of different accounting perspectives is extremely useful** in order take full account of the aspects that we need to measure and the necessary guidelines, definitions and methodology. This framework will help the compilation of data and figures more homogeneous.

With respect to the feasibility, the timeliness and, therefore the use for supporting decision makers there are some intermediate steps correctly identified in this document (pg. 10) that would be very interesting also to have support from UNWTO (indicator sets and composite index) in order to have a correct process towards the full wealth accounting framework.

This could be the focus of the forthcoming toolkit, which could provide an integration of simple indicators coherent with this document that provides a Statistical Framework for Measuring Sustainable Tourism.

Following the same very practical logic of the document "Proposals for estimating Tourism Direct GDP with limited data", some proposals for estimating the relevant indicators that we would have if we had a full integration of TSA-SEEA could be proposed in the toolkit.

Some very relevant information would be incomplete with a simple system of indicators (i.e. not fully accounting for the “tourism share”), but it will provide a more feasible tool easier to use by tourism stakeholder, but with a strong statistical support behind.

This focus for estimates guidelines could also build a bridge between national accounting based figures and sub-national estimations.