TECHNICAL ASSISTANCE REPORT

COLOMBIA

Report on the Mineral Asset Accounts and Carbon Footprints Mission (May 20–24, 2024)

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STATISTICS

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Acronyms and Abbreviations

BUR	Biennial Update Report
DANE	Departamento Administrativo Nacional de Estadística
ECLAC	United Nations Economic Commission for Latin America and the Caribbean
GDP	Gross Domestic Product
GFCF	Gross Fixed Capital Formation
GHG	Greenhouse Gases
GIT	Grupo Interno de Trabajo
GSBPM	Generic Statistical Business Process Model
GVA	Gross Value Added
IDEAM	Instituto de Hidrología, Meteorología y Estudios Ambientales
IMF	International Monetary Fund
INVEMAR	Instituto de Investigaciones Marinas y Costeras
OECD	Organisation for Economic Co-operation and Development
SCAE	Sistema de Contabilidad Ambiental y Económica (SEEA)
SEEA	System of Environmental Economic Accounting
SEN	Sistema Estadístico Nacional (National Statistical System)
SNA	System of National Accounts
UNFCCC	United Nations Framework Convention on Climate Change

Section I. Summary of Mission Outcomes and Priority Recommendations

1. A technical assistance mission visited Departamento Administrativo Nacional de Estadística (DANE), Bogotá, Colombia during May 20–24, 2024. The objectives of the mission were to initiate the compilation of energy and mineral asset accounts, and domestic carbon footprints. Different teams of DANE and the Banco Central de la República joined the sessions and provided information on the information currently collected.

2. Macro-relevant indicators related to climate change are important for evidence-based policymaking. Organizing macro-relevant environmental data, such as energy consumption and greenhouse gas emissions, using economic classifications offers a nuanced understanding of the environmental impact of and across different sectors of the economy. For instance, air emission accounts are essential for managing environmental impacts of economic activities, offering insights into emission and energy intensities, guiding carbon pricing policy design and assessment, and aiding stakeholders in adapting to policy changes. Thus, this approach helps prioritize mitigation and adaptation strategies, promoting the adoption of cleaner technologies and sustainable practices, ensuring that development efforts align with global climate goals and the adaptive measures are economically viable.

3. In this context, during an earlier diagnostic mission conducted, it was suggested that DANE could explore the development of monetary energy asset accounts and carbon footprints. The two products – energy asset accounts and carbon footprints – would provide the basis for development of policies that promote a shift towards a low-carbon economy.

4. To support progress in the above work areas, the mission recommended the following priority recommendations to compile energy asset accounts and carbon footprints.

TABLE 1. Priority Recommendations

Target Date	Priority Recommendations
Sep 2024	*DANE to compile the preliminary estimates of capital stock for mining companies to calculate the return to capital and depreciation required for the resource rent calculation.*
Sep 2024	*DANE to identify the key differences between the physical flows of GHG emissions and the national GHG inventories for the energy sectors and to compile final estimates of the emissions vector to be used in carbon footprint calculations.*
Dec 2024	*DANE to compile and share experimental mineral and energy asset accounts in monetary terms and carbon footprints with the stakeholders.*

5. Further details on the priority recommendations and the related actions/milestones can be found in the action plan under Detailed Technical Assessment and Recommendations.

Section II. Detailed Technical Assessment and Recommendations

TABLE 2. Detailed Recommendations

Priority	Action/Milestone	Target Completion Date
H	*Responsibilities to be allocated to different teams along with suggestive timelines to ensure smooth flow of work.*	Aug-24
H	*DANE to identify the key differences between the physical flows of GHG emissions and the national GHG inventories for the energy sectors and to compile initial estimates of the emissions vector to be used in carbon footprint calculations.*	Sep-24
H	*The preliminary estimates of capital stock for mining companies to be compiled for calculating the return to capital and depreciation required for the resource rent calculation*	Sep-24
H	*DANE to compile and share experimental mineral and energy asset accounts in monetary terms and carbon footprints with the stakeholders.*	Dec-24
M	*Bridge tables to be developed for physical energy flow accounts with energy balances and GHG emissions accounts with National GHG Inventory.*	Dec 2025 for energy and Dec 2026 for GHG emissions
M	*A section to be included in the technical bulletin to explain to the users the difference between the quantities of export between the asset accounts and that used in the national accounts.*	Dec-26
M	*Bridge tables to be included in the annual publications covering physical energy flow accounts and carbon footprints to help with interpretation by users*	Jun-27
M	*Air emissions accounts to be extended following the GSBPM process to comprehensively include all sectors of the national GHG inventory.*	Jun-27
M	*Estimates of capital stock to be developed for all industries by type of assets and by sector, to facilitate robust estimation of return to capital, depreciation and resource rent of all natural resources.*	Dec-27
M	*The available international multi-regional models and the ECLAC regional model to be reviewed for incorporating the appropriate model in the estimates of national carbon footprint.*	Dec-27
H	*DANE to inform data sources, policymakers, and users about the aggregates at various stages of compilation and dissemination*	Ongoing
M	*Feedback to be obtained from users on experimental estimates (not just the committee members) to finetune the methods and*	Ongoing

Priority	Action/Milestone	Target Completion Date
	dissemination formats. DANE to review the access to information, including frequency, timeliness and the level of disaggregation at which data can be made available to stakeholders, based on their feedback, to improve the relevance of the finalized data products.	

A. BACKGROUND

6. Colombia is committed to move from relying heavily on fossil fuels like oil and coal to embracing renewable energy sources. This transition brings about various risks: economic risks due to potential loss of income from fossil fuels, job risks for those employed in these sectors, technical challenges in adapting the existing energy systems for renewable sources, policy risks related to creating stable support for this change, and environmental concerns regarding the sustainable implementation of new technologies.

7. Accurate and comprehensive data can help supporting evidence-based policy making to steer through these challenges. Developing easy-to-use data platforms disseminating the data required by policymakers and other stakeholders, DANE can support analysis predicting economic outcomes, understanding shifts in the job market, while allocating resources across the different energy sources and support energy efficiency in the industries that are most impactful for the transition. This way, the move towards a greener future becomes an opportunity for growth and resilience, rather than a source of uncertainty.

8. In this context, during an earlier diagnostic mission conducted, it was suggested that DANE could explore the development of monetary energy asset accounts and carbon footprints. The two products – energy asset accounts and carbon footprints - not only inform the development of policies that promote a shift towards a low-carbon economy but also ensures that these policies are grounded in empirical evidence, thereby enhancing their effectiveness and facilitating a more sustainable energy future. Since DANE has been disseminating energy flow accounts and air emissions accounts on an annual basis, the two identified products could be developed with minimal incremental efforts.

9. Energy asset accounts play a crucial role in sustainable resource management, economic planning, and environmental conservation. They offer a structured approach to quantifying the stocks and changes in stocks of natural energy resources, facilitating informed decision-making for governments, regulatory bodies, and companies within the energy sector. By providing detailed insights into the availability, depletion, and economic value of energy resources, the physical and monetary accounts, when combined, enable the formulation of strategies for energy conservation and investment in renewable energy, promoting a low-carbon future.

10. Carbon footprint analysis plays a pivotal role in supporting policies for energy transition by providing a quantitative basis for understanding the greenhouse gas (GHG) emissions associated with various energy sources and consumption patterns. This detailed insight enables policymakers to craft targeted strategies aimed at reducing emissions, such as implementing carbon pricing mechanisms, and encouraging energy efficiency across industries and households. By quantifying the impact of different energy sources and consumption behaviors, carbon footprint data helps to

prioritize areas for intervention, design more effective regulations, and monitor progress towards achieving energy transition goals.

11. DANE had prepared in 2020 a draft document on the methodology for the compilation of the monetary asset accounts. DANE had also earlier released in 2022 a set of environmentally extended input-output tables, which could help in the compilation of a first set of domestic carbon **footprint.** This could then be extended to compile national carbon footprint incorporating the emissions embodied in imports and exports. DANE intends to compile experimental estimates by October 2024 and share these experimental estimates with stakeholders by December 2024. DANE follows Generic Statistical Business Process Model (GSBPM) and this experimental set would then be processed for final publication in 2027. The idea is to mainstream the calculation of the accounts, improve the estimates and release them as official statistics.

B. INSTITUTIONAL SET-UP

12. To address the need to adapt and strengthen the National Accounts System of Colombia (SCNC) to international recommendations and the country's specific conditions, the structure of the Directorate of Synthesis and National Accounts (DSCN) of DANE was reorganized in December 2023. This reorganization aims to improve the conceptual integration between sociodemographic, economic, and environmental statistics, ensure data coherence and consistency, and provide a solid basis for decision-making by the National Government and territorial entities.

13. The System of Environmental Economic Accounting (SEEA) is a fundamental axis in the restructuring. Three internal working groups (GIT) were created to address different aspects of SEEA:

- **GIT SEEA Central Framework** (SCAE-MC in Spanish), to advance the implementation of the SEEA CF accounts.
- **GIT SEEA Ecosystem Accounts** (SCAE-CE), to advance the implementation of the ecosystem accounts.
- **GIT General Environmental and Economic Synthesis** to coordinate and review SEEA developments transversally, develop thematic accounts of Circular Economy and Bioeconomy and respond to international requirements.

C. REVIEW OF CURRENT COMPILATION

14. DANE has been releasing GHG emissions by 12 industry groups since reference year 2005. Only the “energy” emissions are covered under the Air Emissions Accounts. A comparison for the year 2018 of the energy sector is given below:

TABLE 3. Differences in Estimates of GHG Emissions Released by Different Agencies

Energy sector emissions in Giga tons CO2 equivalent	BUR 2022 submitted to UNFCCC by Colombia	GHG emissions as per DANE
	92,940	153, 450

15. The difference could be attributed to several factors (e.g., the inclusion of biomass in the DANE estimates, residence vs territory etc.). However, some industries in the DANE accounts have higher emissions than in the BUR for 2018 (e.g., petroleum refining and electric power generation). It may

be desirable that DANE develops a bridge table that maps to the emissions given in National Inventories, for the years for which the report is available to help understand the differences. DANE has already done similar reconciliation exercises with IDEAM for water and Unidad de Planeacion Minero Energetica (UPME) for energy, so there is already in place a mechanism for these discussions.

16. The National Inventory Report published by MinAmbiente has detailed information on the GHG emissions as part of the national inventory. This allows for including the information of the other sectors – IPPU, Agriculture and Waste, in the GHG emissions accounts, using a 1-1 concordance with industries for most classes of the inventory. A case to note is that of the fugitive emissions,[1] that are the intentional or unintentional release of greenhouse gases occurring during the extraction, processing, transformation and delivery of fossil fuels to the point of final use. An example of fugitive emissions is the emission on account of the stored gas liberated during the breakage of coal, and the surrounding strata, during mining operations. In the case of Colombia, fugitive emissions appear to be already included (e.g., high methane emissions in coal mining), but the inclusion of other process emissions in the Physical Flow Account would help with the proposed bridge table exercise.

17. DANE has been releasing physical energy flow accounts since reference year 2005. The Ministry of Energy compiles and releases energy balances. As in the case of emissions accounts, a bridge table may be useful to sensitize the users of the differences. DANE has an existing process for discussions with their partner department to understand these differences.

TABLE 4. Sample of a Bridge Table for Domestic Supply and Total Supply (Terajoules)

	Supply (energy balances)	+Losses during generation of secondary production	+International marine bunkers	Exports	Accumulation	Purchased by residents abroad	Supply (SEEA-Energy)
Coal	244.1			1.9	- 21.0		225
Peat and peat products							
Oil shale/oil sands							
Natural gas (extracted)	395						395
Natural gas (distributed)	166.1			201.0	2.0		369.1
Oil (e.g., conventional crude oil)	360			361.0			721
Oil (oil products)	996		44	80.0	- 3.0	160	1277
Biofuels	7						7
Waste	109.1			1.0	0.3		110.4
Electricity	134			100.0			234
Heat	78.5						78.5
Nuclear fuels and other fuels not elsewhere classified							

18. Physical asset accounts are available beginning in reference year 2005. They cover coal, oil, natural gas, iron, copper, and nickel. These physical accounts provide an excellent basis for the development of monetary accounts. It was noted in the discussions that the physical quantities of ore extracted in the copper asset account differ from the quantity of exports in the national accounts. It was explained that the difference was because the physical asset accounts reflect raw ore extraction rather than the mineral content of the ore. DANE may look into providing a footnote to the physical asset accounts to help users understand this difference. DANE may also work on adding the accounts based on mineral content, since these would form the basis of the monetary asset accounts.

[1](IPCC guidelines - https://www.ipcc-nggip.iges.or.jp/public/2019rf/pdf/2_Volume2/19R_V2_4_Ch04_Fugitive_Emissions.pdf).

19. DANE has participated in the KLEMS initiative based on OECD methods for 1990–2023. The KLEMS initiative[2] has been set up to promote and facilitate the analysis of growth and productivity patterns around the world, based on a growth accounting framework. At the heart of the initiative is the gradually building up of new databases on output, inputs and productivity at a detailed industry level, often based on the input-output tables disseminated by national official agencies. Through harmonizing concepts, common standards and classifications, the data is comparable across countries. DANE is involved in the regional Latin American KLEMS project (LAKLEMS), and the geometric depreciation factors are available from this LAKLEMS database by activity and asset type. The productive stock of capital is currently grouped into total mining and quarrying. Disaggregating this into the various mining activities will be the challenge to move forward on resource rent calculations for natural resource asset valuation. Discussion within DANE between the productivity and environmental accounting groups and with the Unidad de Planeacion Minero Energetica (UPME) will help in deciding on the method to be adopted to disaggregating the sector into a few policy-relevant classes.

20. GFCF in the national accounts is currently a total rather than disaggregated by industry. Stock series had been published in the past for seven economic activities, but these data are in the process of being reassessed due to the number of assumptions they required when initially produced. Current discussions around the base year for the national accounts will take into consideration the need for capital stock data which go beyond the factor productivity estimates currently available. DANE discussed options for improving these data, including direct discussions with companies, or possibly a survey.

Recommendations:

- DANE to identify the key differences between the physical flows of GHG emissions and the national GHG inventories for the energy sectors and to compile initial estimates of the emissions vector to be used in carbon footprint calculations.
- Air emissions accounts to be extended to comprehensively include all sectors of the National GHG Inventory.
- Bridge tables to be developed for physical energy flow accounts with energy balances and GHG emissions accounts with National GHG Inventory and included in the annual publications covering physical energy flow accounts and carbon footprints to help with interpretation by users.
- A section to be included in the technical bulletin to explain to the users the difference between the quantities of export between the asset accounts and that used in the national accounts.

D. TRAINING

21. The sources and methods of compilation for mineral and energy asset accounts and carbon footprints were discussed with the staff of DANE. The discussion was based on presentations and examples from other countries to reinforce the theory and covered compilation of energy and air emission accounts for some of the segments not covered so far by DANE. The mission team also had in-depth discussion with the groups across DANE on issues related to the different aspects of the compilation like the mineral and energy resources and prices, energy flows and air emissions,

[2] KLEMS estimates disaggregate changes in productivity into the specific drivers that reflect the use of capital (K), labour (L), energy inputs (E), material inputs (M), and services (S) – the capital component is useful for the depreciation element of the resource rent calculation.

environmentally extended input-out tables, total factor productivity and capital services and supply and use tables.

E. TOWARDS THE DEVELOPMENT OF ASSET ACCOUNTS AND CARBON FOOTPRINT

22. Leveraging on the physical mineral and energy asset accounts being compiled by DANE, the steps for the compilation of monetary asset accounts would include:

a. Updating the existing draft methodology document to finalize approach e.g. choice of extraction profiles and discount rate.
b. Choosing base year for the monetary asset accounts.
c. Deliberating and deciding on the level of disaggregation of industries under the mining sector for the capital stock.
d. Reviewing the data available from national accounts (production account, tax information) and in the financial accounts of the government (mining-related rents and royalties) to make optimal use of existing information.
e. Compiling the estimates of capital stock for the mining companies, required for compiling the return to capital, depreciation, and as a residual, the resource rent.

23. DANE does not currently produce any carbon footprint estimates. They do, however, have an input-output modelling program that has produced environmental multipliers in the past. In addition, DANE has detailed input-output tables. These data sources in combination with the physical flow accounts above provide an excellent basis for the development of carbon footprint estimates. Collaboration between these units has worked well in the past and there is demonstrated interest to continue in this collaborative development of footprint estimates.

24. Based on the input-output matrices and air emissions accounts available with DANE, the steps for the compilation of carbon footprints would include:

a. Choosing a base year and the appropriate industry classification (68 or 61 industries);
b. Updating physical flow accounts for GHGs;
c. Compiling the first set of estimates using the domestic technology assumption for exports, imports, and domestic final demand; and
d. Comparing with OECD and other estimates to identify the significant differences and reconcile to the extent possible.

25. Improvement of statistics is an iterative process. After the release of the experimental estimates, among other revisions to incorporate the latest inputs, DANE could review the available international multi-regional models and the ECLAC regional model and incorporate the appropriate model in the estimates of carbon footprint. At the time of compilation of experimental estimates, and at the time of every subsequent review, for both indicators, the level of aggregation in compilation and dissemination would need to be decided based on the data availability and the confidence on the accuracy of these items.

26. DANE implements the Generic Statistical Business Process Model (GSBPM) in all its statistical operations This helps DANE provide a common language and a clear structure for the documentation and management of its statistical processes, enabling the integration of data and metadata standards, as well as the continuous improvement of statistical information quality.

27. The process of implementation of GSBPM is categorized into eight phases and 51 sub-processes. The time required for this process varies depending on the subject. A workplan for the development of the asset accounts and footprints following the GSBPM model was drafted in consultation with the concerned teams.

TABLE 5. Workplan for the Compilation and Release of Asset Accounts and Carbon Footprints

S.No.	Activity	Target
1.	Develop the timelines for the different activities leading to the compilation and dissemination of the data products.	**June–July 2024**
2.	Presentation by DANE to the data producer and user agencies on its plan to compile and release the mineral and energy resource assetaccounts and carbon footprints. Presentation to outline the timelines indicated above.	**June–July 2024**
3.	Compilation of the draft set of accounts for consultation and feedback in a Working Group or Committee in the country that has been formed for Climate Change related Statistics.	**June–August 2024**
4.	Agreement by the stakeholders on the coverage and formats of dissemination for the accounts.	**September–October 2024**
5.	Revision of formats/accounts where required.	
6.	Disseminate the experimental accounts for the selected years as a working paper along with the associated metadata to promote discussion on the mechanism for regular production.	**December 2024**

28. Throughout the process, the mission team would set up a mechanism of regular, virtual check-in to support DANE in the implementation of the workplan. The mission team would be available again in-person around the time of dissemination, if required by DANE.

Recommendations:

- DANE to allocate responsibilities to different teams along with suggested timelines to ensure smooth flow of work.
- The preliminary estimates of capital stock for mining companies to be compiled by September 2024 for calculating the return to capital and depreciation required for the resource rent calculation.
- DANE to compile and share experimental mineral and energy asset accounts in monetary terms and carbon footprints with the stakeholders by December 2024.
- Estimates of capital stock to be developed for all industries by type of assets and by sector, to facilitate robust estimation of return to capital, depreciation and resource rent of all natural resources.
- DANE to review the available international multi-regional models and the ECLAC regional model for incorporating the appropriate model in the estimates of national carbon footprint.

F. DISSEMINATION STRATEGY

29. The asset accounts and the carbon footprints give several insights to support the formulation of strategies and policies that target energy intensive industries. However, the information used in the compilation of these accounts often has room for including more details but needs scrutiny of the precision and reliability that can be associated with the information. It is necessary to engage with the stakeholders to understand their needs and tailor the dissemination formats according to their needs, to the extent permitted by the confidence level of the estimate.

30. Carbon footprints also support cross-country analysis to facilitate discussions on impact of energy price changes on the economy of the importing country and trade-partner substitutions. It is important that dissemination formats and the associated text help the policy makers and other users to understand and interpret these statistics when these are first disseminated.

Recommendations:

- DANE to inform data sources, policymakers, and users about the aggregates at various stages of compilation and dissemination.
- DANE to obtain feedback from users on experimental estimates (not just the committee members) to finetune the methods and dissemination formats. Based on their feedback, DANE to review the access to information, including frequency, timeliness and the level of disaggregation at which data can be made available to stakeholders to improve the relevance of the data products.

G. RISKS

31. The staff of DANE exhibited a good understanding of the data needs and methods for the compilation of the two indicators. Each of the teams has been striving towards adopting the latest guidelines, SNA for the national accounts and SEEA, for the environmental economic accounts. The sharing of information across the teams is good. However, there has been a significant turnover of the staff working on environmental economic accounts. Adequate staffing would need to be ensured for the concerned teams so that the new data products can be developed and disseminated.

32. DANE has an ambitious set of committed activities and releases for 2024–2027 in the domain of environmental-economic accounting, circular economy and ecosystem accounting. The intended workplan for the compilation and release of energy asset accounts and carbon footprint would be affected by the resources allotted to each of the other activities and releases.

TABLE 6. List of Upcoming Publications in 2024

S.No.	Title
1.	**Environmental and Economic Forest Flow Account**
2.	**Ninth Report for Circular Economy**
3.	**Environmental and Economic Asset Account of Mineral and Energy Resources**
4.	**Environmental and Economic Solid Waste Flow Account**
5.	**Environmental and Economic Water Flow Account**

S.No.	Title
6.	**Environmental and Economic Environmental Activities and Associated Transactions Account**
7.	**Environmental and Economic Air Emission Flow Account**

H. COLLABORATION WITH OTHER AGENCIES RELATED TO CLIMATE CHANGE

33. Publications issued by DANE are referenced for information on the different sectors in Colombia's Third Biennial Update Report. Since DANE is at the helm of the country's National Statistical System or Sistema Estadistico Nacional (SEN), it might be useful to DANE to actively collaborate in the development of such reports. The role of National Statistical Offices as data stewards has been emphasized in all international discussions on official statistics. Adopting a strategic approach to collaboration and data stewardship is pivotal for DANE for enhancing the integrity, accuracy, and utility of their work. This strategy should focus on establishing robust data management policies and fostering a culture of collaboration across departments and with external stakeholders to pool expertise and resources. Prioritizing these strategic elements would help DANE in ensuring the relevance and applicability of statistical outputs.

34. An Environmental Statistics Roundtable (Mesa de estadísticas ambientales) has been set up in August 2023 under the National Statistical System (SEN) in Colombia. The main objective of this roundtable is to coordinate SEN entities to identify, strengthen, and generate relevant and timely environmental statistical information. Set up with the Technical Secretariat led by the Ministry of Environment and Sustainable Development, it seeks to ensure the quality and harmonization of statistical information, facilitate access and availability of data, and leverage existing administrative records to improve environmental statistics on topics like environmental quality, resource use, extreme events, and waste management.

35. Various entities such as IDEAM, INVEMAR, the Humboldt Institute, the Central Bank, and DANE, participate in this roundtable. The roundtable meets regularly and deliberates on developing methodologies and tools to meet the country's environmental information needs. DANE could consider presenting the plan for developing the asset accounts and carbon footprints, including details of the data and methods to be adopted in the next meeting of the roundtable.

36. The need for information on carbon footprint has been recognized by the industry associations during the earlier discussion on environmentally extended input output tables. It is crucial for the successful development of these statistics that these stakeholders be sensitized about the proposed development of indicators. This would help in avoiding duplication of efforts and making best use of available resources. This is also as part of the GSBPM process.

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