

General comments:

- It is debatable whether the SF-MST is actually about sustainable tourism. It is actually a conceptual framework about the economic dimension of tourism ('tourism' defined in the conventional way) supplemented with additional information about environmental and social aspects. Enriching the economic dimension with information on environmental and social aspects is welcome, but it is not strictly speaking about 'sustainable tourism'. For instance, the SF-MST framework could not answer the question 'which share of the total tourism is sustainable'. Moreover, it is uncertain to me that it could provide estimates for the SDG indicators listed in section 1.4.4.

While admitting the benefits and the usefulness of the framework SF-MST proposed, a proper framework to measure 'sustainable tourism' would require a proper focus on the subset of the 'tourism' activities fulfilling certain conditions (to be spelled out) taking account of the dimensions economic, environmental and social.

- I wonder if the level of ambition is too high. At this stage it does not seem to make any concession to practical challenges and limits to resources. It is not obvious to me that implementation is feasible even in the most advanced countries.
- I miss explanations more in the SF-MST of how the accounts will be compiled, data sources, compilation processes, etc. in particular for the environmental dimension and social dimension. For the environmental dimension, section 3.3.6 is welcome but it represents a small share of the SF-MST handbook. There is no equivalent to section 3.3.6 for the social dimension in chapter 4. A more explicit reference to the compilation of the system, even if not fully detailed, would allow a better understanding of the feasibility of the framework.

Specific comments:

Pg 10: "wealth accounting". The statistical language on this page looks very far apart from section 1.2.3. The latter looks much better.

Also in this paragraph, better known examples than the IHDP-UNU may be the SEEA or SNA.

Pg 16: Sentence "all of the statistical standards and guidelines just described, including the national accounts, can be applied at all levels of spatial detail". This is not fully true. Try to compile GDP at the level of one city or one street. Some statistical standards, including the national accounts, assume that the entity under study is big enough to make sense as a self-contained entity (say, a country or a region) and afterwards it can be considered as interacting with other similar entities (say, other countries or regions) with imports, exports, income flows, etc. If the entity under study is very small, say a street, there are conceptual problems because hardly any variable under study, say production or consumption, can take place integrally inside the entity under study. E.g. residents in the street will go to work to other streets, earn their income in other streets and consume or invest in yet other streets, thus their economic behavior inside the street is very limited. All this may sound very academic but the problem is real when attempting an accounting framework at very local scale.

Pg 18: The ILO research on decent work is rather recent and it is unproven yet that it is operational and feasible (i.e. how to operationalize the measurement of 'decent work'). Dir F may want to comment on it (or may not).

Section 1.3.4 or 1.3.5: integration of spatial information: I would propose to use an approach similar to SEEA Experimental Ecosystem Accounts. This consists of starting with raw data geolocalised, which can be visualized in maps being part of the standard, and then the information is aggregated in base accounts and tables (having supply-use tables and asset accounts as proposed in section 1.3.5 is OK to me).

Pg 21: Not fully clear if the distinction between base accounts and base tables is relevant or justified. It seems to be a device to make clearer distinction between the status of development of accounting in the economic and environmental domains and the social domain. In the former there are proper national accounts and environmental accounts (methodologies and data) whereas in the social domain where there is no comparable social accounting.

P 27: indicators vs models. I would propose to talk about 'model-based estimates' rather than 'models'. I see the models as an input to produce an output, but not as an output themselves. Instead the indicators are an output.

Pg 38 and section 3.4: the accounts on water, energy, GHG emissions and solid waste are clear to me. They are all flows created by tourism activities (or is it 'sustainable tourism', see my general comment above?). However the asset accounts are more problematic, from a conceptual viewpoint. A certain asset, say a stock of water resources or an ecosystem, can be used for tourism-related activities (flows) or for non-tourism activities (e.g. water consumption by local residents). How are they going to be distinguished? Which part of the asset or its use is to be recorded in the SF-MST? Idem for land accounts: I see uncontroversial the land extension occupied by hotels, some blur borderline in special areas, e.g. national parks (which may be used by tourists and non-tourists) but how to account e.g. the streets in a typically touristic city? Which part is accounted to tourists and to non-tourists? I find it an impossible task.

Chp 3: PSUT for water, energy, GHG emissions, solid waste: the columns for Households are not necessary, because all the flows are attributed to the industries producing tourism activities, but it is probably OK to leave them in the tables to enhance resemblance with other frameworks such as SEEA. The column 'flows to the rest of the world' would be meant for international tourists, which would require knowing the share of international tourists over the total tourists, as part of the SF-MST.

Pg 45: account for GHG emissions: it would be useful for compilation (see e.g. section 3.3.8) and for analysis to distinguish in the rows the emissions by type of emitter, e.g. road transport vehicles (rented by tourists), international aviation (tourist flights), accommodation facilities (for heating), etc.

Chp 3: The proposed PSUT for water, energy, etc. for tourism activities are by themselves not too informative if they are not transformed into derived indicators such as share of the GHG emissions in the country stemming from tourism, emissions per visitor (compared to emissions per resident), etc. The framework proposed is good but without summary indicators it will not be fully informative. Those indicators would require similar PSUT for the non-tourism activities in the country, which in principle is no problem if PSUT for (whole economy) emissions exist and for the tourism activities exist.