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Background document
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Items for discussion and decision: Environmental-economic accounting

Update of the SEEA Central Framework: Note on the list of issues

Prepared by the Committee of Experts on Environmental-Economic Accounting

Update of the SEEA Central Framework: Note on the list of issues

1. At its 55th session in March 2024, the United Nations Statistical Commission endorsed the proposed update of the System of Environmental-Economic Accounting (SEEA) – Central Framework ([Decision 55/109\(a\) of E/CN.3/2024/36](#)). In its decision, the Commission stressed the need for the framework to “remain responsive to emerging demands for integrated environmental and economic data in support of climate change, circular economy, disaster risk reduction, resource management, green growth and jobs, biodiversity and other policies”. The Commission also noted the need for the SEEA Central Framework to remain coherent and consistent with related standards, such as the System of National Accounts (SNA). For its 56th session, the Commission requested the United Nations Committee of Experts on Environmental-Economic Accounting (UNCEEA) to submit the proposed list of issues for the update, which is the subject of this background document.
2. Over the past year, the UNCEEA, through its Technical Committee on the SEEA Central Framework, has worked on finalizing the proposed list of issues for the update. The Technical Committee developed an initial list of issues based on the research agenda of the SEEA Central Framework; issues arising from its implementation; discussions at the meetings of the London Group on Environmental Accounting; and issues from the update of the 2008 SNA.
3. The initial list of issues was circulated for global consultation from July to September 2024. The Technical Committee reviewed and discussed the feedback from the global consultation (see Annex for a summary) and made some adjustments in the list of issues proposed for the update of the SEEA Central Framework. The list of issues was reviewed by the UNCEEA Bureau and the broader UNCEEA.
4. This note presents the list of issues for the update of the SEEA Central Framework, as reviewed and finalized by UNCEEA. It also indicates the task team that is responsible for each issue and each issue’s priority ranking. Four task teams have been established under the Technical Committee as follows: A. Overarching issues, including consistency with the SNA; B. Physical flow accounts; C. Environmental activity accounts and related flows; and D. Asset accounts. The task teams will advance the technical discussion on the issues with the aim of preparing guidance notes for review by the Technical Committee.

5. It should be noted that the list of issues includes both substantive research issues (designated in the table with an asterisk), which are expected to require a more detailed technical discussion, and textual/editorial issues, which are expected to involve mainly textual refinements of or small additions to the SEEA Central Framework. It is envisaged that textual issues can be addressed by the editor and the Technical Committee with less effort than is necessary for the substantive issues. The list of issues includes 16 substantive issues and 13 textual issues.

6. The UNCEEA plans to periodically review and re-evaluate the list of issues throughout the update process to ensure that the focus of the update remains on priority issues that can be addressed within the scope of the current update.

List of issues for the update of the SEEA Central Framework

<i>Issue</i>	<i>Priority</i>	<i>Task team responsible</i>
1. Providing a broad overview of links between SEEA Central Framework and SEEA Ecosystem Accounting	0	A. Overarching topics, including consistency with the SNA
2. Indicators	0	A. Overarching topics, including consistency with the SNA
3. Update of existing information on environmentally extended input-output tables	1	A. Overarching topics, including consistency with the SNA
4. How SEEA CF accounts can be made spatially explicit	* 2	A. Overarching topics, including consistency with the SNA
5. Harmonization with other international classifications	0	A. Overarching topics, including consistency with the SNA
6. Introduction of thematic accounts and strengthening the link to policy	1	A. Overarching topics, including consistency with the SNA
7. Links to the social domain	2	A. Overarching topics, including consistency with the SNA
8. Explicitly linking/integrating environmental activity accounts (ch. 4), asset accounts (ch. 5) and flow accounts (ch. 3)	2	A. Overarching topics, including consistency with the SNA
9. Consistency with the 2025 SNA revision issues	* 0	A. Overarching topics, including consistency with the SNA
10. Description of physical supply and use tables	1	B. Physical flow accounts
11. Further clarifying treatment of losses (e.g. energy, water)	1	B. Physical flow accounts
12. Treatment of carbon flows	* 0	B. Physical flow accounts
13. Inclusion of text on quarterly accounts	1	B. Physical flow accounts

14.	Differences between physical supply and use tables and economy-wide material flow accounts		0	B. Physical flow accounts
15.	Inclusion of residual flows to ecosystem type (i.e. pressure accounts)	*	2	B. Physical flow accounts
16.	Elaboration of waste accounts	*	2	B. Physical flow accounts
17.	Inclusion of the Classification of Environmental Purposes (revised Classification of Environmental Activities)		0	C. Environmental activity accounts and related flows
18.	Inclusion of the integrated framework for monetary accounts	*	0	C. Environmental activity accounts and related flows
19.	Extending the scope of environmental activities	*	0	C. Environmental activity accounts and related flows
20.	Primary and secondary purpose	*	0	C. Environmental activity accounts and related flows
21.	Climate mitigation and climate adaptation expenditure	*	0	C. Environmental activity accounts and related flows
22.	Inclusion of potentially environmentally damaging subsidies/related transfers	*	1	C. Environmental activity accounts and related flows
23.	Elaborating environmental tax abatements		1	C. Environmental activity accounts and related flows
24.	Incorporation of sustainable finance into an accounting framework	*	2	C. Environmental activity accounts and related flows
25.	Inclusion of the carbon stock account	*	1	D. Asset accounts
26.	Inclusion of accounts for physical produced assets	*	2	D. Asset accounts
27.	Consideration of water as a produced asset (e.g. water in artificial reservoirs)	*	2	D. Asset accounts
28.	Valuation of water	*	2	D. Asset accounts
29.	Treatment of the atmosphere as an asset	*	2	D. Asset accounts

Note: Priority indicator: 0 = "must do"; 1 = High priority; 2 = Medium high priority. The asterisk (*) gives an initial indication of the substantive issues. However, all the issues will be reviewed and discussed thoroughly.

Annex: Summary of the global consultation on the list of issues

I. Background

1. The initial list of 35 issues, together with a proposed prioritization for each issue, was circulated for global consultation from July to September 2024. The Statistics Division circulated the global consultation to national statistical offices as well as various communities of experts, such as national accounts experts and government finance statistics experts, and different user communities. The responses to the global consultation can be found on the global consultation website.¹

II. Overview of respondents

2. Overall, 115 responses were received. Table 1 presents the distribution of the responses across geographical regions. The responses indicate good geographical representation, with responses coming from all geographical regions.

Table 1. Respondents by geographical region

	Number of respondents
Total	115
By geographical region:	
<i>Africa</i>	20
<i>Central, Eastern, Southern and South-Eastern Asia</i>	19
<i>Europe and Northern America</i>	41
<i>Latin America and Caribbean</i>	12
<i>Oceania</i>	3
<i>Western Asia</i>	8
<i>International/regional organization</i>	12

3. During the global consultation there was a great effort to seek feedback from both compilers and users of the accounts. Table 2 presents the distribution of the respondents according to the type of institution. Respondents also came from a variety of different types of institutions. While a large majority of respondents came from national statistical offices (86 respondents, or 75 per cent), respondents also came from international/regional organizations; line ministries and other governmental institutions (such as central banks,

¹ See <https://seea.un.org/content/global-consultation-initial-list-issues-update-seea-central-framework> for all materials related to the global consultation. Individual responses from those respondents who consented to having their responses published on the website can be found here: https://seea.un.org/sites/seea.un.org/files/seea_cf_issues_gc_07_10_24_posted.xlsx.

ministries of environment and planning ministries); academic/research organizations, non-governmental organizations and private sector organizations.

Table 2. Respondents by type of institution

	Number of respondents	Percentage of respondents
Total	115	100%
By type of organization:		
<i>National statistical office</i>	86	75%
<i>International/regional organization</i>	14	12%
<i>Line ministry or other government agency</i>	8	7%
<i>Other^a</i>	7	6%

^a Includes academia/research, non-governmental and private sector organizations.

4. Respondents were also asked whether their institution compiles, uses and/or provides data for SEEA Central Framework accounts. Most respondents indicated that their institution compiles SEEA Central Framework accounts (66 respondents, or 57 per cent). Twenty-two respondents (or 19 per cent) indicated that their institution uses SEEA Central Framework accounts, and twenty-four respondents (or 21 per cent) indicated that their institution provides data for the compilation of SEEA Central Framework accounts. Finally, several respondents indicated that their institution did not compile, use or provide data for SEEA Central Framework accounts, but that the framework was relevant to the work of their institution (36 respondents, or 31 per cent).

III. Summary of the main findings

5. Overall, the responses received indicated broad support for the proposed list of issues and their prioritization. A strong majority of respondents (90 per cent) indicated that they generally agreed with the issues that were identified as “must-do’s” (noted with “0” in the table above).² At the same time, a few respondents suggested that some “must-do” issues should be relegated a lower priority.

6. Approximately two-thirds of respondents (76, or 66 per cent) indicated that they supported the prioritization of all issues that had been given a prioritization of 1-4.³ Nearly one quarter of respondents (26, or 23 per cent) indicated some issues should be elevated in priority, and at the same time some respondents (10 respondents or 9 per cent) indicated that some issues should be lowered in priority. For a few select issues, respondents indicated that the issues should be elevated to a “must-do” issue.

² The Committee identified “must-do” issues as issues that are fundamental to the SEEA Central Framework, have high policy demand or are issues for which the work has already been done and needs to be reflected in an updated SEEA Central Framework.

³ All issues which were not identified as a “must-do” issues (prioritization of 0) were given a prioritization of 1-4, with 1 being high priority and 4 being low priority.

7. More than two-thirds of respondents (78, or 68 per cent) indicated that they thought the proposed list of issues was comprehensive and did not have additional issues to suggest. Approximately one-third of respondents provided suggestions for additional issues for the update. In some cases, the issues proposed could potentially be integrated or addressed through existing issues on the list. In other cases, the issues suggested would necessitate adding a completely new issue to the list of issues. All the proposed additional proposals were reviewed by the Technical Committee, and adjustments were made to address the feedback and resulted in the addition of two new issues in the list of issues.

IV. Finalizing the proposed list of issues

8. The detailed responses of the global consultation were review by the Technical Committee, and some changes were made to the list of issues to incorporate the feedback received. In particular, the prioritization of four issues was elevated, as these issues received a large number of suggestions to elevate the priority. These include: the update of existing information on environmentally extended input-output tables (issue 3); introduction of thematic accounts and strengthening the link to policy (issue 6); links to the social domain (issue 7); and valuation of water (issue 28). In some other cases, the Technical Committee did not change the prioritization of the issue, but they did make adjustments to the description/scope of the list of issue to respond to the feedback received.

9. The Technical Committee also agreed to add two additional issues, namely issue 20 related to primary and secondary purpose and issue 21 on climate mitigation and adaptation expenditures. While these two issues are related to and relevant for the issue on extending the scope of environmental activities (issue 19), they were added as they merit separate research and guidance notes also to properly reflect the existing methodological work ongoing on this issue. In addition, the issue of primary and secondary purpose is relevant for both existing and new environmental activity accounts, and thus deserves its own examination.

10. Based on the prioritization and the resources secured for the update, UNCEEA agreed to focus the update on 29 issues with prioritization as “must-do” (“0” in the table above), 1 or 2 for the update of the SEEA Central Framework. Only these issues are presented in the table above. Issues with priority 3 or 4 and select additional issues suggested during the global consultation will be included in the long-term research agenda of the SEEA Central Framework. These seven issues are: (1) Further guidance on recording own account production; (2) Creation of a classification of residuals; (3) Further clarifying treatment of goods sent for processing abroad and providing guidelines; (4) Borderline cases for the production boundary; (5) Inclusion of water quality accounts in the SEEA Central Framework; (6) Revision of the interim land use and land cover classifications; and (7) Evaluation of need for soil resource accounts in SEEA Central Framework.⁴

⁴ Noting that issues 1-4 were related to task team B. Physical flow accounts and issues 5-7 to task team D. Asset accounts.