

Statistical Commission

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Items for discussion and decision: Environmental-economic accounting

Background document

Available in English only

Update of the SEEA Central Framework: Note on the process

Prepared by the Committee of Experts on Environmental-Economic Accounting

Update of the SEEA Central Framework: Note on the process

I. Introduction

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 requested the United Nations Committee of Experts on Environmental-Economic Accounting (UNCEEA) to submit the proposed list of issues for the update. The present document outlines the update process to clarify the coordination, the roles and responsibilities of the different stakeholders, and the timeline for the SEEA Central Framework update. This document was prepared by the United Nations Statistics Division (UNSD) under the auspices of the UNCEEA.

II. Overall approach

2. Overall, the update of the SEEA Central Framework is carried out under the auspices of the UNCEEA and it follows a three-pronged approach: (a) undertaking technical research to reach recommended guidance on the issues identified for the update; (b) engaging in broad consultations with compilers, users and relevant stakeholders; and (c) coordination and collaboration with different expert communities and update processes to ensure consistency and relevance of the updated recommendations.

3. It is envisaged to include a broad set of stakeholders in the update process of the SEEA Central Framework, including statisticians, national accountants, policy makers, academia, the environmental-economics community, ecosystem science community, private sector, etc., actively reaching out to engage user communities and organizations. In addition, a key aspect of the update is coordination and cooperation with the various economic statistics, environmental statistics and classifications expert groups to ensure that the updated SEEA Central Framework is aligned with existing statistical standards and classifications, as appropriate. Close coordination will be established with groups such as the Government Finance Statistics Advisory Committee (GFSAC), the United Nations Committee of Experts on International Statistical Classifications (UNCEISC) which are currently undertaking revision process of the Government Finance Statistics Manual and the Classification of the Functions of Government (COFOG) respectively, but also the Intersecretariat Working Group on National Accounts (ISGWNA) and others. It is expected that this coordination will also leverage combined research, update and consultative processes.

4. A final list of 29 issues for the update of the SEEA Central Framework was identified by the Technical Committee on the SEEA Central Framework and approved by the UNCEEA. The issues were selected based on the following criteria: policy impact and urgency of the issues in order to provide policy-relevant data; conceptual impact for the SEEA Central Framework and its alignment with other statistical standards; the complexity of the conceptual issue and the extent to which it can be resolved within the current framework and the changes required to the conceptual framework; and the time required to make progress on these issues internationally. The list of issues went through several rounds of review with the Technical Committee and UNCEEA Bureau, as well as a global consultation between July and September 2024 to which 115 responses were received. The proposed list of issues is submitted to the Commission for endorsement in a separate background document.
5. Four task teams have been established under the Technical Committee to undertake the technical research and draft guidance notes. The four task teams are on: A. Overarching issues, including consistency with the SNA; B. Physical flow accounts; C. Environmental activity accounts and related flows; and D. Asset accounts. The update issues were assigned to one of the four task teams and assigned a priority, and the nature of treatment needed (i.e., substantive or textual).
6. It is envisaged that for each issue, a guidance note will be prepared by the task teams, which will clearly outline the issue, assess implications for other statistical domains to ensure the overall consistency and coherence of measurement, explain options for treatment, provide recommendations for updating the SEEA Central Framework and assess the feasibility of implementing the proposed conceptual solutions.
7. For overlapping issues in the research agenda of the SEEA Central Framework and other international standards/manuals, joint task teams may be established. The deliverables of these joint task teams would subsequently be submitted to the relevant committees of experts.
8. To facilitate outreach and ensure country involvement, all documents for consultation or discussion in meetings will be made publicly available through a dedicated SEEA Central Framework update website¹, which is maintained by UNSD.

III. Timeline of the SEEA Central Framework update and deliberation of issues

9. The ultimate output of the update process is an updated SEEA Central Framework to be submitted for approval by the Commission at its 59th session in 2028. During the update process, intermediate outputs will be prepared consisting of the following:

¹ See <https://seea.un.org/content/update-seea-central-framework>.

- i. A number of standalone guidance notes to resolve key issues from the update issue list reflecting the latest advances in methodology; and
- ii. Drafts of the updated SEEA Central Framework chapters.

10. The work plan of the SEEA Central Framework update is envisaged as follows:

Activity	Timeline	Responsibility ^a
• Identification of task team co-chairs, authors of guidance notes and task team members	Q4 2024 – Q1 2025	Technical Committee, Secretariat
• Drafting of guidance notes for the issues by task teams in the order of priority and complexity of the issues	2025 – 2026	Task teams, London Group, individual experts, Secretariat
• Staggered global consultation on the guidance notes upon approval by the Technical Committee	Q3 2025 – Q3 2026	Secretariat
• Revision and finalization of the guidance notes	Q1 2026 – Q1 2027	Task teams, Technical Committee, Secretariat
• Drafting relevant text to replace the text in the SEEA Central Framework	Q1 2026 – Q1 2027	Editor, Technical Committee
• Global consultation on individual chapters	Q1 – Q2 2027	Secretariat
• Global consultation on the whole text of the updated SEEA Central Framework	Q3 2027	Secretariat
• Finalization of the updated SEEA Central Framework and submission to the Commission	Q4 2027	Editor, Technical Committee, Secretariat, UNCEEA
• Adoption of the SEEA Central Framework	Q1 2028	Statistical Commission

^a Throughout the update process the UNCEEA Bureau will provide regular oversight and guidance to the SEEA Central Framework Technical Committee

IV. Governance for the update process

11. The update is carried out under the overall supervision and coordination of the UNCEEA, which delegated the responsibility of the practical implementation and the technical aspects of the update to the Technical Committee. Specific roles and responsibilities are envisaged for the update process as follows:

- **UNCEEA:** The UNCEEA provides the overall vision, coordination, prioritization and direction on the governance of the SEEA. The UNCEEA will oversee and coordinate the SEEA Central Framework update process at a high level.
- **UNCEEA Bureau:** The UNCEEA Bureau will provide regular oversight and guidance to the Technical Committee on the SEEA Central Framework.
- **Technical Committee on the SEEA Central Framework:** The Technical Committee, with UNSD as Secretariat, will carry out the update of the SEEA Central Framework and act as the **Editorial Board** for the updated SEEA Central Framework, with the responsibility to review and discuss the updated recommendations and the new text. The Technical Committee will establish task teams to advance the technical discussions on the issues to assist with the advancement of the discussions.
- **Task teams:** Four task teams were established under the Technical Committee to address the issues and prepare guidance notes. The task teams are the primary technical (groups of experts) bodies driving forward the revision and making progress on the revision issues. The task teams' membership will be composed of experts in the respective areas based on the consultation between the Technical Committee, task teams' chairs and UNSD, ensuring an appropriate size of each task team and geographic representation and taking into accounts expression of interests by experts. Task teams will coordinate with the London Group and task teams of other relevant revision processes, such as the revision of COFOG and GFS. Each task team is led by (co)-chair(s), who will also be members of the Technical Committee, if not already. For each issue, the task teams will identify an issue lead to draft each guidance note and move things forward. The task teams will report to the Technical Committee and be supported by UNSD and the editor of the SEEA Central Framework.
- **London Group on Environmental Accounting:** The London Group is supporting the update process through conducting research into selected SEEA Central Framework update issues and discussing the draft guidance notes. This effort to facilitate the methodological discussion and support the SEEA Central Framework update process is reflected in the London Group's work programme and the agenda for its annual meetings. The issues and topics handled through the London Group will be decided in coordination with the Technical Committee to efficiently use the limited resources available.
- **Editor:** The editor for the SEEA Central Framework update is responsible for the drafting of the chapters of the updated SEEA Central Framework. In particular, the editor will be responsible for:

- Preparing successive drafts of the text of the updated SEEA Central Framework, drawing on textual inputs from the guidance notes and recommendations of the Technical Committee;
- Supporting the task teams, in particular by coordinating the technical input, ensuring consistency and adequacy of their work to satisfy the requirements of statistical rigour needed for the SEEA Central Framework;
- As appropriate, drafting guidance notes to feed into the outputs of the task teams, participating in technical meetings and supporting external review by experts;
- Drafting, or directly supporting the drafting, of guidance notes concerning textual changes;
- Supporting the review of the feedback from the global consultations on guidance notes and on the draft chapters of the SEEA Central Framework;
- Participating in each task team to ensure coherence and consistency of the discussion and the guidance notes.

V. Decision-making process

12. The Bureau of the UNCEEA, which also includes all co-publishing agencies, provides overall oversight and coordination for the update process on a regular basis in-between the UNCEEA sessions. The Technical Committee executes the update process with respect to the technical issues and regularly reports to the Bureau.

13. The Technical Committee deliberates on the proposed guidance notes of the task teams and makes recommendations on whether to accept the proposals or request the task team for further work or revisions. The Technical Committee will deliberate where a guidance note, prepared by the task team, is ready for global consultation and will review the feedback received during global consultation of these issues and arrive at a group decision on how to address the feedback. To ensure transparency and keep the UNCEEA informed, the editor, in consultation with the Technical Committee and UNSD, will prepare reports on the feedback received from the global consultations and indicate how the issues have been resolved.

VI. Meetings related to the SEEA Central Framework update

14. The SEEA Central Framework update requires a series of meetings to support both the technical input and outreach activities. The following meetings are envisaged:

- Regular virtual meetings of the Technical Committee (bi-monthly) and one in-person meeting of the Technical Committee planned for each year of the update process;
- Regular technical meetings of the task teams to discuss the preparation of guidance notes;
- Regular coordination meetings of the co-chairs of the task teams with the Technical Committee chair and UNSD;
- Regular managerial meetings of the Bureau to oversee the progress on the update process;
- If feasible and resource permitting, regional and other expert meetings as part of the broader consultation process;
- Annual meetings of the London Group on Environmental Accounting to discuss, among other things, guidance notes and progress in the resolution of the issues for the update of the SEEA Central Framework.

VII. Project support

15. UNSD, as Secretariat of the UNCEEA, is the main source of logistical and administrative support for the update process. Tasks that the Secretariat undertakes include the following:

- Preparation of updates on the update process to the Statistical Commission;
- Logistics and other support to the Technical Committee, task teams and editor;
- Organization of global consultations;
- Maintenance of the update website.

VIII. Funding

16. The update process is funded partly from in-kind contributions and direct funding of activities by countries and international organizations, and partly from a multi-donor trust fund managed by UNSD. Countries and organizations are encouraged to contribute, whether through in-kind contributions, contributions to the trust fund or direct funding of activities.

17. Activities to be funded include research on the update issues and drafting of the guidance notes; services of the editor for the update of the SEEA Central Framework; participation of experts from developing countries in the relevant meetings; consultancy services; and the editing, typesetting and printing of the updated SEEA Central Framework.