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**Items for discussion and decision: Environmental-economic accounting**

**Results of the 2025 Global Assessment of Environmental-Economic Accounting and  
Supporting Statistics**

Prepared by the Committee of Experts on Environmental-Economic Accounting

## I. Introduction

1. This report summarizes the key findings of the 2025 Global Assessment on Environmental-Economic Accounting and Supporting Statistics. The Global Assessment is an annual survey conducted by the United Nations Statistics Division (UNSD) under the auspices of the United Nations Committee of Experts on Environmental-Economic Accounting (UNCEEA) to monitor the progress made in the implementation of the System of Environmental-Economic Accounting (SEEA). The Global Assessment is the basis for the reporting on the Sustainable Development Goal (SDG) target 15.9, sub-indicator 15.9.1 (b) “Integration of biodiversity into national accounting and reporting systems, defined as implementation of the System of Environmental-Economic Accounting”.<sup>1</sup>

2. Since 2021, following the decision of the UNCEEA at its 16<sup>th</sup> meeting<sup>2</sup>, the Global Assessment has been conducted annually. Every three years, a comprehensive benchmark assessment is carried out to gather information not only on the implementation of the SEEA, but also on the institutional arrangements and inter-institutional coordination mechanisms for compiling the accounts, technical assistance received, use of the SEEA, and future plans for the compilation of the accounts. Benchmark assessments were conducted in 2020 and 2023 and will be next administered in 2026. In the intermediate years, an abbreviated assessment is conducted to focus solely on the implementation of the SEEA. The 2025 Global Assessment was therefore conducted as an abbreviated assessment. Detailed results from various rounds of the Global Assessment are available on the UNSD website at <https://seea.un.org/content/global-assessment-environmental-economic-accounting>.

3. The 2025 Global Assessment was administered through a questionnaire<sup>3</sup> during the period from between September and early December 2025 to all national statistical offices. Members of the working group on implementation and statistical capacity-building (UNCEEA Area D) reviewed the questionnaires, results and the final report.

4. This report is organized as follows: Section II presents an overall summary of the results of the Global Assessment, providing information on implementation over time and by region and by stage of implementation; Section III presents an overview of types of accounts compiled for the SEEA Central Framework and the SEEA Ecosystem Accounting. The list of countries that responded to the 2025 Global Assessment is presented in the Annex.

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<sup>1</sup> See <https://unstats.un.org/sdgs/metadata/files/Metadata-15-09-01.pdf>.

<sup>2</sup> See [https://seea.un.org/sites/seea.un.org/files/unceea16\\_all\\_final.pdf](https://seea.un.org/sites/seea.un.org/files/unceea16_all_final.pdf)

<sup>3</sup> Questionnaire is available at <https://seea.un.org/content/2025-global-assessment-environmental-economic-accounting>

## II. Summary of results

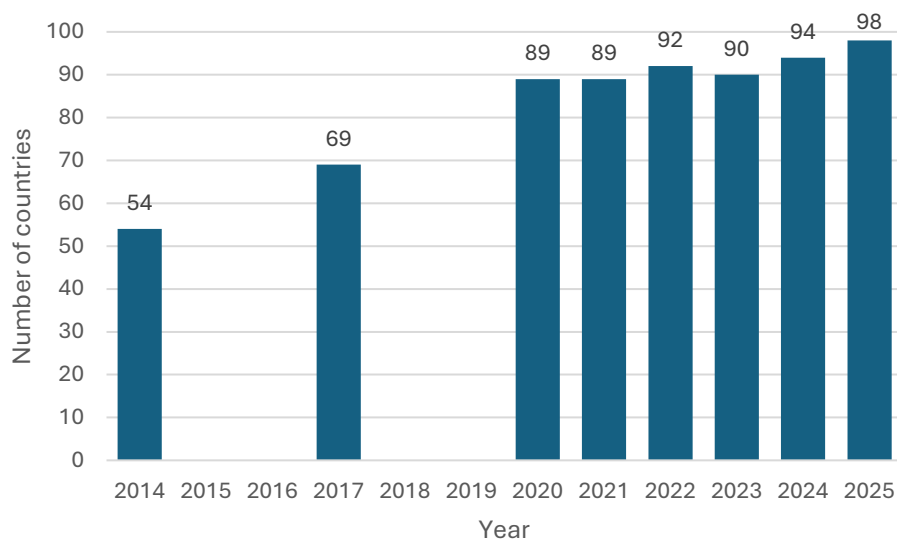
5. As of 12 December 2025, when the survey was closed, a total of 137 responses<sup>4</sup> were received. Countries were encouraged to coordinate a response within relevant national institutions. The geographical distribution of the responses is shown in Table 1.

**Table 1. Geographical distribution of the responses**

	<i>Number of responses</i>
<b>All countries</b>	<b>137</b>
<b>By geographical region:</b>	
<i>Africa</i>	34
<i>Central, Eastern, Southern and South-Eastern Asia</i>	20
<i>Europe and Northern America</i>	42
<i>Latin America and Caribbean</i>	24
<i>Oceania</i>	5
<i>Western Asia</i>	12

6. For the purposes of the Global Assessment, a country is considered as compiling the SEEA if it compiled any part/module of the SEEA accounting framework, in physical or monetary terms, within the past five years (i.e. 2021-2025). The 2025 Global Assessment revealed that 98 countries compile the SEEA. Figure 1 illustrates the trend in the number of countries compiling the SEEA over time, showing a steady increase since 2014.

**Figure 1. Number of countries implementing the SEEA (2014-2025)**



Note: Since 2020 the Global Assessment has been conducted on annual basis.

<sup>4</sup> Responses in this report refer to countries which responded to the Global Assessment (134) as well as those countries for which the data were imputed (3 countries) based on their previous responses to the Global Assessment indicating the compilation of accounts during the five-year period from 2021 to 2025.

7. The 2025 Global Assessment also collected information on the stage of implementation of the SEEA. The following three progressive stages of implementation are defined in the Global Assessment:

- Stage I – Compilation: A country falls into this stage if it has compiled at least one account (which is consistent with the SEEA) over the past five years.
- Stage II – Dissemination: A country falls into this stage if it has compiled and published at least one account within the past five years.
- Stage III – Regular compilation and dissemination: A country falls into this stage if it regularly publishes at least one account. Regularly published accounts are compiled and published according to a scheduled production cycle (which may differ by account).

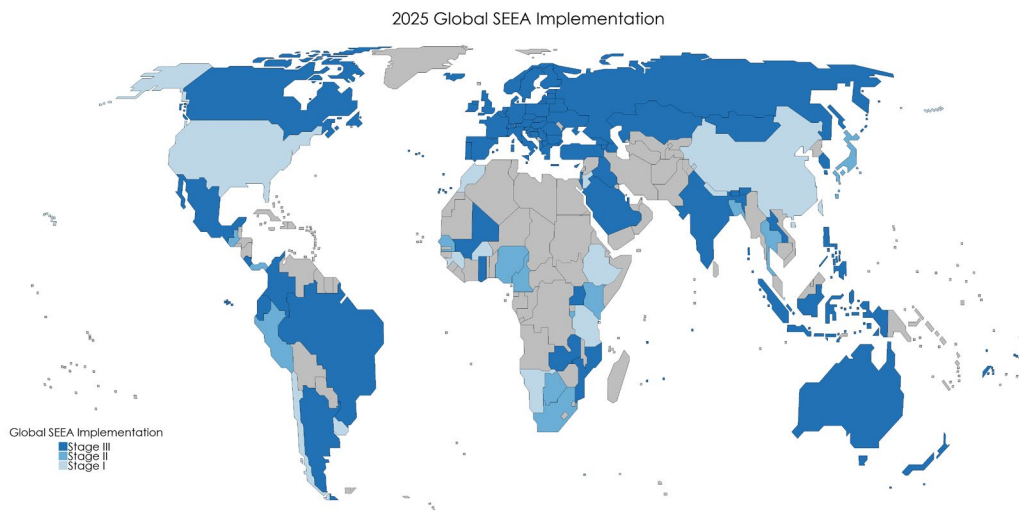
8. Based on the responses to the 2025 Global Assessment, out of the 98 countries which compile SEEA accounts, 71 countries (72 per cent) fall into Stage III (i.e. they regularly compile and disseminate at least one account), 13 countries (13 per cent) fall into Stage II (i.e. they have compiled and disseminate at least one account), and 14 countries (14 per cent) fall into Stage I (i.e. they have compiled at least one account). Table 2 shows the number of countries implementing the SEEA according to the stages of implementation and disaggregated by geographical regions and Figure 2 shows a global map of SEEA implementation by stage.

**Table 2. Stages of SEEA implementation, by geographical region**

	Stage of implementation						
	Number of countries compiling the SEEA (1)	Regular compilation and dissemination (Stage III)		Dissemination (Stage II)		Compilation (Stage I)	
		Number of countries (2)	Percentage of countries (2÷1)	Number of countries (3)	Percentage of countries (3÷1)	Number of countries (4)	Percentage of countries (4÷1)
<b>All countries</b>	<b>98</b>	<b>71</b>	<b>72%</b>	<b>13</b>	<b>13%</b>	<b>14</b>	<b>14%</b>
<b>By geographical region:</b>							
<i>Africa</i>	19	6	32%	7	37%	6	32%
<i>Central, Eastern, Southern and South-Eastern Asia</i>	14	8	57%	3	21%	3	21%
<i>Europe and Northern America</i>	39	38	95%	0	0%	1	5%
<i>Latin America and Caribbean</i>	11	6	54%	3	27%	2	18%
<i>Oceania</i>	5	4	80%	0	0%	1	20%
<i>Western Asia</i>	10	9	89%	0	0%	1	11%

Note: Percentages may not add up to 100% due to rounding.

**Figure 2. Global map of SEEA implementation by stage**



Note: The boundaries and names shown and the designations used on this map do not imply official endorsement or acceptance by the United Nations. Dotted line represents approximately the Line of Control in Jammu and Kashmir agreed upon by India and Pakistan. The final status of Jammu and Kashmir has not yet been agreed upon by the parties. Final boundary between the Republic of Sudan and the Republic of South Sudan has not yet been determined. A dispute exists between the Governments of Argentina and the United Kingdom of Great Britain and Northern Ireland concerning sovereignty over the Falkland Islands (Malvinas).

9. Most countries in Europe and Northern America, Western Asia and Oceania have reached Stage III of implementation, and countries in other regions have advanced to higher stages of implementation, reflecting steady improvement in regular compilation and dissemination of accounts across all regions.

10. Table 3 presents an overall comparison of the stages of implementation from the 2023, 2024 and 2025 Global Assessments showing that progress is driven by both new countries adopting SEEA and existing countries advancing to higher stages of implementation.

**Table 3. Comparison of stages of SEEA implementation for the past three years**

	<i>2023</i>	<i>2024</i>	<i>2025</i>
<b>Number of implementing countries</b>	<b>90</b>	<b>94</b>	<b>98</b>
<b>By stage of implementation:</b>			
Stage III — Regular compilation and dissemination	66	67	71
Stage II—Dissemination	11	10	13
Stage I—Compilation	13	17	14

### III. Overview of SEEA accounts compiled by countries

11. The Global Assessment collects detailed information on which SEEA accounts are compiled by the countries within the five-year period ending in 2025. An overview of the responses is provided below separately for the SEEA Central Framework and the SEEA Ecosystem Accounting.

#### SEEA Central Framework

12. Among the 98 countries that reported implementing the SEEA, 97 compile SEEA Central Framework accounts. The most compiled accounts of the SEEA Central Framework are energy accounts (68 countries, 69 per cent), followed by material flow accounts and environmental protection and resource management expenditure accounts (54 countries, 55 per cent), and air emission accounts (53 countries, 54 per cent). Table 4 presents the modules of SEEA Central Framework most compiled by countries over the past five years.

**Table 4. SEEA Central Framework accounts compiled**

<b>All countries</b>	
<i>Accounts (grouped by modules)</i>	<i>Number (percentage of SEEA implementing countries)</i>
Energy accounts <sup>a</sup>	68 (69%)
Material flow accounts and economy-wide material flow accounts	54 (55%)
Environmental protection and resource management expenditure accounts	54 (55%)
Air emission accounts	53 (54%)
Environmental taxes and subsidies accounts	47 (48%)
Environmental goods and services accounts	44 (45%)
Agriculture forestry and fisheries accounts <sup>b</sup>	39 (40%)
Water accounts <sup>c</sup>	39 (40%)
Land accounts <sup>d</sup>	35 (36%)
Waste accounts	16 (16%)

Note:

<sup>a</sup> Includes the compilation of either: Physical supply and use tables for energy; Monetary supply and use tables for energy; Physical asset accounts for mineral and energy resources; or Monetary asset accounts for mineral and energy resources.

<sup>b</sup> Includes the compilation of either: Agriculture, Forestry and Fisheries accounts; Physical asset accounts for timber resources; Monetary asset accounts for timber resources; Physical asset accounts for aquatic resources; Monetary asset accounts for aquatic resources; or Asset accounts for other biological resources

<sup>c</sup> Includes the compilation of either: Physical supply and use tables for water; Monetary supply and use tables for water; Physical asset accounts for water; or Water emission accounts

<sup>d</sup> Includes the compilation of either: Physical asset accounts for land; or Monetary asset accounts for land

#### SEEA Ecosystem Accounting and thematic accounts

13. Among the 98 countries that implement the SEEA, 58 countries indicated that they are compiling the SEEA Ecosystem Accounting and/or thematic accounts. Forty-nine of

these 58 countries compile the core accounts of the SEEA Ecosystem Accounting<sup>5</sup> (with many compiling also thematic accounts), and 37 countries compile thematic accounts.

14. The most compiled core accounts of the SEEA Ecosystem Accounting are ecosystem extent accounts (47 countries, 48 per cent), followed by ecosystem services flow accounts in physical terms (34 countries, 35 per cent) and ecosystem condition accounts (33 countries, 34 per cent). Table 5 presents information on the core SEEA Ecosystem Accounting compiled by countries.

**Table 5. Core accounts of the SEEA Ecosystem Accounting compiled**

<b>All countries</b>	
<i>Accounts</i>	<i>Number (percentage of SEEA implementing countries)</i>
Ecosystem extent accounts	47 (48%)
Ecosystem services flow accounts (physical)	34 (35%)
Ecosystem condition accounts	33 (34%)
Ecosystem services flow accounts (monetary)	18 (18%)
Ecosystem asset accounts (monetary)	10 (10%)

15. Among the thematic accounts, forest accounts are compiled by 22 countries (22 per cent), ocean accounts by 13 countries (13 per cent), followed by urban accounts, protected areas accounts, carbon accounts and species accounts. Table 6 presents information on the thematic accounts compiled by countries.

**Table 6. Thematic accounts compiled**

<b>All countries</b>	
<i>Accounts</i>	<i>Number (percentage of SEEA implementing of countries)</i>
Forest accounts	22 (22%)
Ocean accounts	13 (13%)
Urban accounts	6 ( 6%)
Protected areas accounts	5 ( 5%)
Carbon accounts	4 ( 4%)
Species accounts	4 ( 4%)

<sup>5</sup> Core accounts of SEEA Ecosystem Accounting include ecosystem extent, ecosystem condition, ecosystem services flow (in physical or monetary terms) and monetary ecosystem asset accounts.

## Annex: List of responding countries

Albania	Georgia	North Macedonia
Algeria	Germany	Norway
Andorra	Ghana	Pakistan
Angola	Greece	Palau
Antigua and Barbuda	Grenada	Panama
Argentina	Guatemala	Paraguay
Armenia	Guinea	Peru
Australia	Honduras	Philippines
Austria	Hungary	Poland
Azerbaijan	Iceland	Portugal
Bahamas	India	Qatar *
Bangladesh	Indonesia	Republic of Korea
Belarus	Iraq	Republic of Moldova
Belgium	Ireland	Romania
Belize	Israel	Russian Federation
Bhutan	Italy	Rwanda
Bolivia (Plurinational State of)	Jamaica	Saint Lucia
Bosnia and Herzegovina	Japan	Samoa
Botswana	Jordan	Saudi Arabia
Brazil	Kazakhstan	Senegal
Bulgaria	Kenya	Serbia
Burkina Faso	Lao People's Democratic Republic	Seychelles
Burundi	Latvia	Sierra Leone
Cabo Verde	Lebanon	Singapore
Cameroon	Lesotho	Slovakia
Canada	Liberia	Slovenia
Chile	Libya	South Africa
China	Lithuania	Spain
Colombia	Luxembourg	Sri Lanka
Congo	Madagascar	State of Palestine
Costa Rica	Malawi	Sweden
Croatia	Malaysia	Switzerland
Cyprus	Mali	Tajikistan
Czechia	Malta	Thailand
Denmark	Mauritius	Trinidad and Tobago
Dominican Republic	Mexico	Türkiye
Ecuador	Mongolia	Uganda
Egypt	Montenegro	Ukraine
El Salvador	Morocco	United Kingdom of Great Britain and Northern Ireland
Equatorial Guinea	Mozambique	United Republic of Tanzania *
Estonia	Myanmar	United States of America
Eswatini	Namibia	Uruguay
Ethiopia	Nepal	Venezuela (Bolivarian Republic of)
Fiji	Netherlands	Viet Nam
Finland	New Zealand	Zambia *
France	Nigeria	

\* Indicates the response was imputed based on their previous responses to the Global Assessment indicating the compilation of accounts during the five-year period from 2021 to 2025.