

System of
Environmental
Economic
Accounting

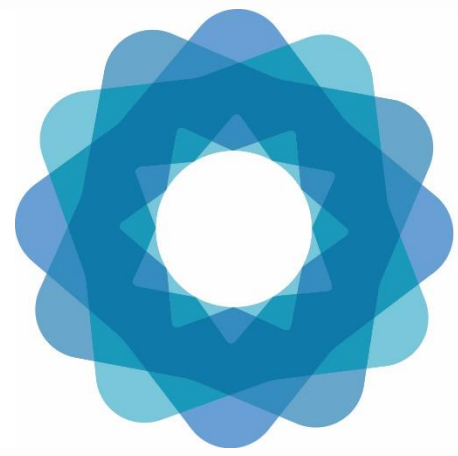
Updates from the UN Committee of Experts on Environmental-Economic Accounting and the SEEA Central Framework update process

London Group meeting
22-25 September 2025

Marko Javorsek, UNSD



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Update from the UN Statistical Commission and the UN Committee of Experts on Environmental-Economic Accounting



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Updates from the 56th Session of the UNSC

- 56th session of the UNSC, 4-7 March 2025 (see <https://unstats.un.org/UNSDWebsite/statcom/documents/56>)

Main outcomes related to the SEEA:

- **Endorsed the list of issues** and the update process for the SEEA Central Framework
- **Approved the updated mandate and governance** of the UNCEEA
 - > Formalization of a **Steering Group**, consisting of the Bureau's delegates to the UN Statistical Commission
 - > Possibility of electing **Co-Chairs**
 - > **Chair of the London Group is a permanent member of the UNCEEA Bureau**
- **Encouraged the development of practical guidance** for the GBF indicators related to the SEEA to support national efforts
- **Welcomed the work of the London Group** and encouraged the LG to continue to support the UNCEEA to update the SEEA CF

Updates from the 20th Meeting of UNCEEA

- 20th Meeting of UNCEEA, virtual, 25-26 June 2025
<https://seea.un.org/events/20th-meeting-un-committee-experts-environmental-economic-accounting>

Highlights of the main outcomes

Area A:

- > Develop narrative to facilitated the engagement of specific audience to support the update of the SEEA CF
- > Contribute to the Net Zero Sprint, the Expert Group on Well-being Measurement
- > Identify potential areas of collaboration with Area D on communication materials for capacity building activities

Updates from the 20th Meeting of UNCEEA (cont'd)

Area B1:

- > Commended the progress of work and the coordination with GFS and COFOG
- > Recommended to circulate also to the broader UNCEEA and GFS the draft SNs
- > Noted the need to mobilize resources for the update of the SEEA CF

Area B2:

- > Welcomed the work on the operationalization of the guidance on SEEA-related headline indicators of the GBF
- > Noted the work on the Ecosystem Services Accounting Compatibility Assessment Tool (ESA-CAT)
- > Noted that the working groups on forest and ocean ecosystem accounting are currently dormant and may be revitalized once resources are available
- > Welcomed the offer from Area D to collaborate on activities related to capacity building

Updates from the 20th Meeting of UNCEEA (cont'd)

- Area C

- > Possibly new priority areas for data collection: EPEA, Environmental Taxes, ecosystem extent accounts
- > Discontinue the efforts to develop a global database on land cover accounts
- > Focus on the improvement of quality and converge of existing databases

Area D:

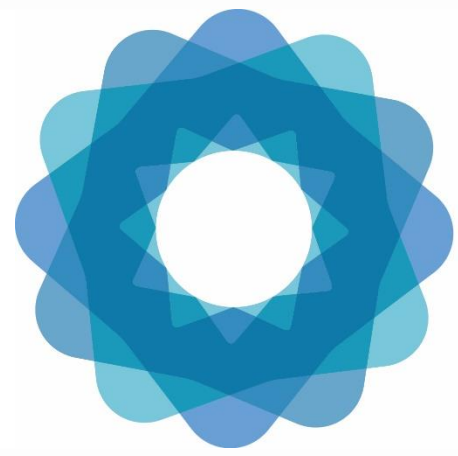
- > Identify activities to engage SEEA focal points in the work and priorities of the Committee
- > Identify area of collaboration with the activities of the other UNCEEA working groups

London Group

- > Welcomed the work of the LG and the ongoing coordination and collaboration in the update of the SEEA CF
- > Took note of the proposed review of the mandate of the London Group

Election of co-chairs

- Mr. André Loranger announced his decision to step down as chair of the UNCEEA
- Ms. Jacqui Vitas (Australian Bureau of Statistics) and Ms. Piedad Urdinola Contreras (DANE, Colombia) were elected as the new co-chairs of the UNCEEA



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SEEA Central Framework update process



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Background

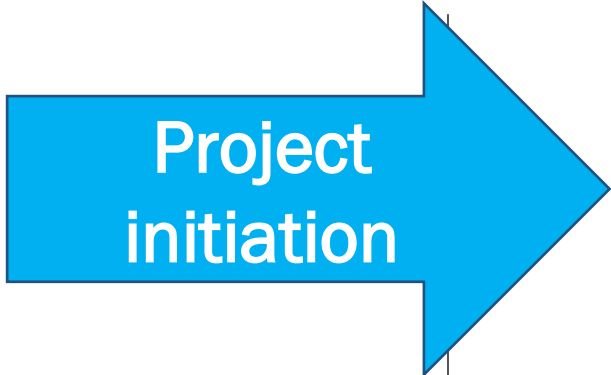
- **Mandated by the UN Statistical Commission** in March 2024 to:
 - > Better respond to emerging demands for integrated environmental and economic data in support of climate change, circular economy, disaster risk reduction, resource management, green growth and jobs, biodiversity and other policies
 - > Reflect the changes of the 2025 SNA and BPM and other recently revised standards, classifications and manuals, as appropriate
 - > Coordination with other revision processes, in particular Government Finance Statistics (GFS) and Classification of Functions of Government (COFOG)
- Timeline for the revision process: **March 2028**
- At the UN Statistical Commission in March 2025
 - > The **list of issues** for the update of the SEEA CF and **the update process** were endorsed

Update process

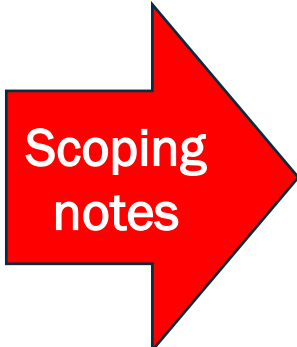
- Carried out under the auspices of the UNCEEA
- Follows a three-pronged approach:
 - (a) undertaking technical research to reach recommended guidance on the issues identified for the update;
 - (b) engaging in broad consultations with compilers, users and relevant stakeholders;
 - (c) coordination and collaboration with different expert communities and update processes to ensure consistency and relevance of the updated recommendations.
- Plan to include a broad set of stakeholders: statisticians, national accountants, policy makers, academia, the broader environmental-economics community, ecosystem science community, private sector, SEEA users, etc.

General timeline

2024



2025



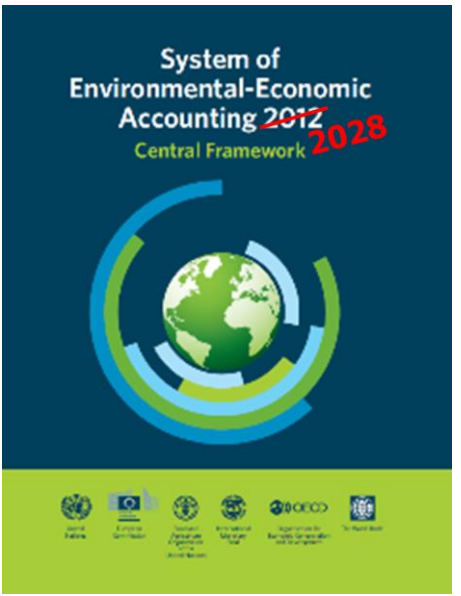
2026



2027

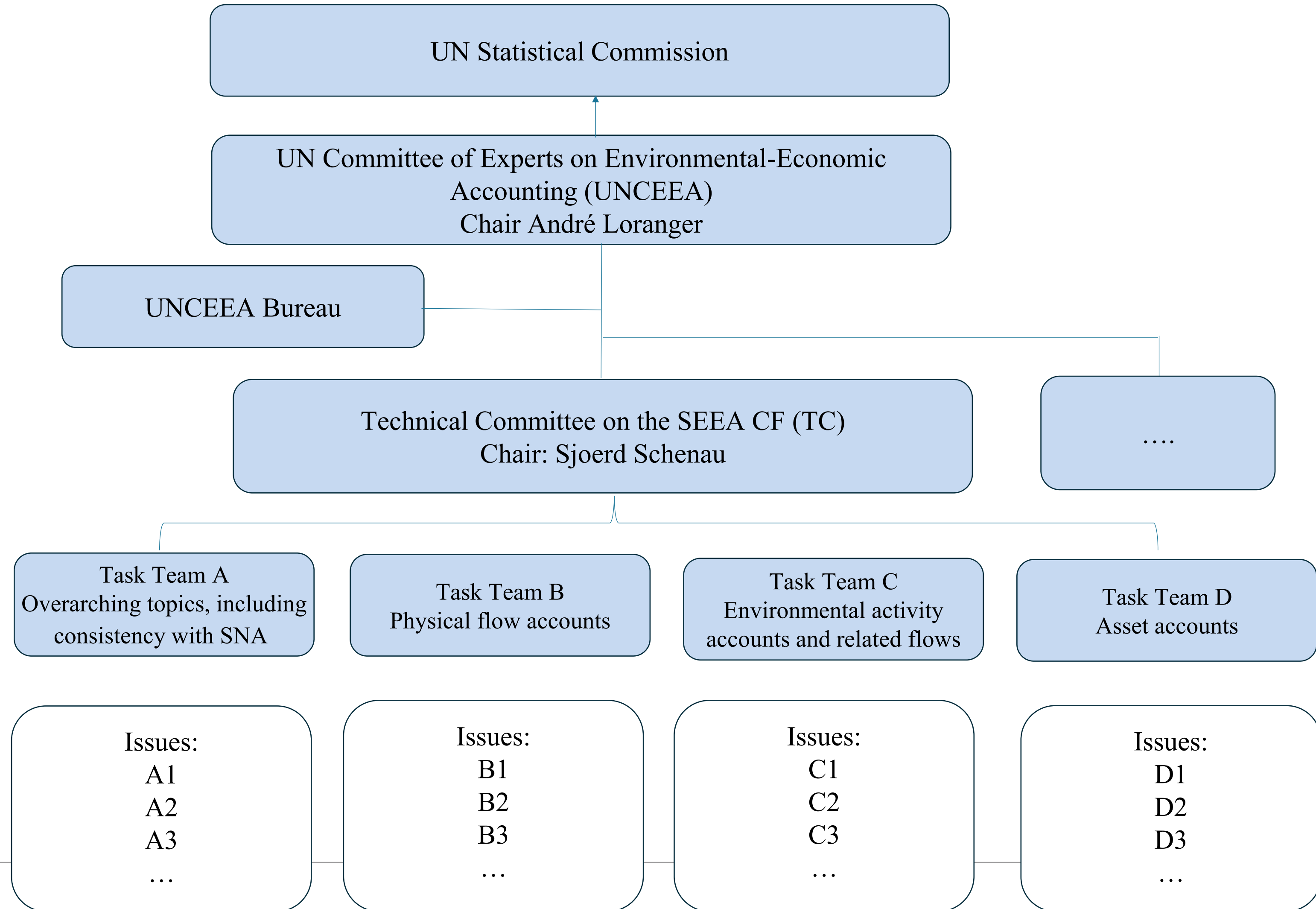


2028



Governance of the update process

- **UNCEEA:** to oversee and coordinate the SEEA CF update at high level
- **UNCEEA Bureau:** to provide regular oversight and guidance
- **Technical Committee on the SEEA CF:** to carry out the update and act as the editorial board
- **Task teams:** to address the issues and prepare guidance notes for endorsement of TC
- **London Group:** to support the process by conducting research and discussing draft guidance notes



TT co-chairs and editor

Task Team	Co-chairs
A: Overarching topics, including consistency with SNA	Peter Meadows (Australian Bureau of Statistics) Joe St Lawrence (IMF)
B: Physical flow accounts	Matthew Prescott (Statistics Canada) Roberto Astolfi (OECD)
C: Environmental activity accounts and related flows	Neil Wilson (ONS UK) Arturo de la Fuente (Eurostat)
D: Asset accounts	Riaan Grobler (Statistics South Africa) Sjoerd Schenau (Statistics Netherlands)

Editor: Carl Obst

TT members

Task Team	Members
<p>A: Overarching topics, including consistency with SNA</p> <p>Co-chairs:</p> <ul style="list-style-type: none"> • Peter Meadows • Joe St Lawrence 	<ol style="list-style-type: none"> 1. Alessandra Alfieri 2. Bram Edens 3. Carl Obst 4. Diego Cobaleda 5. Etjih Tasriah 6. Jemal Ahmed 7. Lamia Laabar 8. Mandy Driver 9. Matthew Kelly 10. Nils Brown 11. Rebeca Palis 12. Sam Koojo Mugume 13. Scott Wentland 14. Sven Kaumanns 15. UNSD
<p>B: Physical flow accounts</p> <p>Co-chairs:</p> <ul style="list-style-type: none"> • Matthew Prescott • Roberto Astolfi 	<ol style="list-style-type: none"> 1. Alessandra Alfieri 2. Carl Obst 3. Christine Magu 4. Duhan Civit 5. Ekaterina Poleshchuk 6. Ekkehard Petri 7. Giusy Vetrella 8. Juan Pablo Castañeda 9. Julie Hass 10. Kaia Oras 11. Kwashirai Chigodora 12. María Isabel Jaime 13. Michael Nagy 14. Nils Brown 15. Ole Gravgård Pedersen 16. Renato Marra Campanale 17. Roel Delahaye 18. Sam Koojo Mugume 19. Stephan Moll 20. UNSD

Task Team	Members
<p>C: Environmental activity accounts and related flows</p> <p>Co-chairs:</p> <ul style="list-style-type: none"> • Neil Wilson • Arturo de la Fuente 	<ol style="list-style-type: none"> 1. Alessandra Alfieri 2. Angelica Tudini 3. Bernice Serwaa Ofosu-Baadu 4. Carl Obst 5. Celestino Giron 6. Raul FIGUEROA DIAZ 7. Gerry Brady 8. Isabelle REMOND-TIEDREZ 9. Julie Hass 10. Kaia Oras 11. Levent ALPAR 12. Monica Rodriguez 13. Nydia Tenjo 14. Philippe Samborski 15. Rodrigo Pizarro 16. Sven Kaumanns 17. Vasili Piperoglou 18. Viveka Palm 19. Yuan Chang NG 20. UNSD
<p>D: Asset accounts</p> <p>Co-chairs:</p> <ul style="list-style-type: none"> • Riaan Grobler • Sjoerd Schenau 	<ol style="list-style-type: none"> 1. Alessandra Alfieri 2. Carl Obst 3. Eli Fenichel 4. Gang Liu 5. Heather Keith 6. Jemal Ahmed 7. Jonathan Whiteley 8. Kirsten Oleson 9. Lisa Green 10. Michael Nagy 11. Michael Vardon 12. Ria Arinda 13. Rob Smith 14. Stanley Nkhuwa 15. Steve May 16. Virginia Bathan 17. UNSD

29 issues for the update of the SEEA CF

Overarching topics, including consistency with SNA

A1	Providing a broad overview of links between SEEA CF and SEEA EA
A2	Indicators
A3	Update of existing information on EE-IOT
A4	How SEEA CF accounts can be made spatially explicit
A5	Harmonization with other international classifications
A6	Introduction of thematic accounts to link to policy
A7	Extension to social domain
A8	Explicitly linking/integrating environmental activity accounts (ch. 4), asset accounts (ch. 5) and flow accounts (ch. 3)
A9	Consistency with the 2025 SNA

Physical flow accounts

B1	Description of PSUTs
B2	Further clarifying treatment of losses (e.g. energy, water)
B3	Treatment of carbon flows
B4	Inclusion of text on quarterly accounts
B5	Differences between PSUTs and EW MFA
B6	Inclusion of residual flows to ecosystem type, i.e. pressure account
B7	Elaboration of waste accounts

Asset accounts

D1	Inclusion of the carbon stock account
D3	Inclusion of accounts for physical produced assets
D4	Consideration of water as a produced asset (e.g. (artificial reservoirs))
D7	Valuation of water
D8	Treatment of the atmosphere as an asset

Environmental activity accounts and related flows

C1	Inclusion of the Classification of Environmental Purposes
C2	Inclusion of the integrated framework for monetary accounts
C3	Extending the scope of environmental activities
C4	Primary and secondary purpose
C5	Climate mitigation and climate adaptation expenditure
C6	Inclusion of potentially environmentally damaging subsidies/related transfers
C7	Elaborating environmental tax abatements
C8	Incorporation of sustainable finance into an accounting framework

Main steps of the update process

1. Scoping Notes

- > To refine the description of the issue and form the basis for the Guidance notes
- > Available at: <https://seea.un.org/content/seea-central-framework-update-scoping-notes> (TT-A, B & D for now)

2. Guidance notes (GNs)

- > To identify alternative options for treatment of the issue in the updated SEEA CF, and propose a recommendation to be adopted along with the proposed text, if applicable. GNs will serve as basis for the redrafting of the chapters of the updated SEEA CF.
- > Each GN has a lead author (member of the TT) and a small group of supporting authors
- > Coordinated with LG, GFS and COFOG

→ Global consultation of GNs

1. Draft chapters

→ Global consultation on chapters and the final SEEA CF

Work of the Task teams

- Firm up Scoping notes (SNs)

Review by TC

- Draft Guidance notes (GN) (with several iterations as needed)
- Coordinate discussion across Task teams and/or with GFS and COFOG revision processes as relevant

Review of GNs and assessment if suitable for global consultation by TC

Global consultation on GNs

- Review comments received and update GNs

Final review and approval of GNs by TC

- Support the drafting of the updated SEEA CF

Broad timeline for work in TTs:

- > Most of the TT work on guidance notes over 2025-26
- > In 2027 mostly to support the editor with the finalization of the SEEA CF text

Recent updates on the work of the TTs

- Scoping Notes (SNs):
 - > TT-A, B & D: all SNs finalized, reviewed and approved
 - Numerous comments on SNs received through UNCEEA consultation – overall very positive, most will be taken in consideration for the GN preparation
 - > TT-C: SNs finalized recently – will be sent for consultation soon
- Next step is to work on the Guidance Notes (GNs):
 - > Lead authors for GNs have been identified, drafting teams were established and work has started
 - > TTs aiming to finalize Tranche#1 GNs for the in-person TC meeting in November 2025
 - 3 meetings of each TT scheduled for the rest of 2025
 - > LG will discuss some issues

Prioritization and timeline for Guidance Notes development

- Prioritization of Guidance Notes (GNs) to make the process efficient for lead authors, TTs and global consultation
- Proposal to hold three tranches of global consultation, with each tranche involving around 10 GNs:
 - > Tranche #1 – January – February 2026
 - > Tranche #2 – May – June 2026
 - > Tranche #3 – September – October 2026
- In-person meeting of the SEEA CF Technical Committee is planned for 17-21 November 2025

Proposed allocation of GNs to Global Consultation tranches

Tranche #1	Tranche #2	Tranche #3
A4 (Making SEEA CF spatially explicit) – Peter Meadows	A1 (Linking SEEA CF & EA) – Peter Meadows	A3 (EE-IOT) ³ – Nils Brown
A9a (SNA: Natural resource and Terminology) ² – Carl Obst	A2 (Indicators) - Peter Meadows	A6 (Thematic accounts) – Carl Obst
	A5 (Harmonisation with int. stand.) - Carl Obst	A7 (Links to the social domain) - Carl Obst
	A9b (SNA: Transactions and Other) ² – Carl Obst	A8 (Linking all SEEA CF accounts) – Peter Meadows
B1/5 (Description of PSUT and EW-MFA) ¹ - Stephan Moll	B6 (Pressure accounts) – Carl Obst	B4 (Quarterly accounts) – Roberto Astolfi
B2 (Treatment of losses) – Stephan Moll	B7 (Waste accounts) – Julie Hass	
B3 (Carbon flows) ³ – Sjoerd Schenau		
C2 (Integrated framework) – Angelica Tudini	C1 (Inclusion of CEP) – Carl Obst	C8 (Sust. Finance) – Carl Obst
C3 (Scope of env activities) – Isabelle Remond-Tiedrez	C6 (PEDS) ³ – Sven Kaumanns and Ivo Litera	
C4 (Primary and secondary purpose) – Rodrigo Pizarro and Arturo De La Fuente	C7 (Tax abatements) ³ – Viveka Palm	
C5 (Climate expenditures) ³ – Julie Hass		
D1 (Carbon stock) – Carl Obst	D3 (Physical produced assets) – Rob Smith	D7 (Valuation of water) – Kirsten Olsen
D4 (Water as a produced asset) ³ – Michael Vardon		D8 (Atmosphere as an asset) – Rob Smith
Total GN: 11	Total GN 10	Total GN: 8

1: Issues B1 (Description of PSUTs) and B5 (Differences between PSUTs and EW-MFA) were merged

2: Issue to be split into two parts each for a separate consultation batch

3: Issue also discussed by the London Group



SEEA

Next steps (2025–early 2026)

- **September – November** : Meetings of the TTs, discussing GNs for Tranche #1, coordination as relevant with GFS and COFOG revision processes
- **22-25 September**: London Group meeting in Tallinn, discussion on several GNs
- **Beginning November**: drafts for Tranche #1 available for discussion by the TC
- **17-21 November**: in-person meeting of the TC in NY, discussion of Tranche #1 GNs
- **December**: Discussion of SEEA CF TC feedback: TT meetings, finalization of drafts for global consultation
- **End of January / early February 2026**: start global consultation Tranche #1
- **December**: Start discussion of Tranche #2 GNs in TTs