



DEPARTMENT OF ECONOMIC AND SOCIAL AFFAIRS  
STATISTICS DIVISION  
UNITED NATIONS



System of  
Environmental  
Economic  
Accounting

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## SEEA Central Framework 2028 update

# Scoping note for issue A1: “Providing a broad overview of links between SEEA CF and SEEA EA”

Version for SEEA CF Technical Committee review, July 2025

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Note: This note is prepared in the context of the SEEA Central Framework update, mandated by the United Nations Statistical Commission in 2024, expected to finish by 2028. There are 29 update issues, and the initial task is establishing a clear scope for all of the issues. This scoping note provides a short description of a specific issue with the aim of supporting a common understanding of the work that will be needed to fully investigate and articulate the alternative approaches and recommendations for change or addition to the SEEA Central Framework. Scoping notes will be discussed by the relevant task team and inform on the further work related to the issue.

## 1 Background to the issue

1. The short description of issue A1 “Providing a broad overview of links between SEEA CF and SEEA EA” from October 2024 is:

“The SEEA CF should include a broader overview of the links and overlaps between the SEEA CF and SEEA EA (based on what is already in SEEA EA). This includes describing links between natural inputs, provisioning services and abiotic flows, and between natural resources and ecosystem assets.”

2. Natural inputs are defined in SEEA CF as “...*all physical inputs that are moved from their location in the environment as a part of economic production processes or that are directly used in production.*”. Provisioning services are defined in SEEA EA as “...*those ecosystem services representing the contributions to benefits that are extracted or harvested from ecosystems*”.
3. Biotic and abiotic flows are not defined in SEEA CF. Abiotic flows are defined in SEEA EA as “...*contributions to benefits from the environment that are not underpinned by, or reliant on, ecological characteristics and processes.* (SEEA EA para. 6.35)”
4. Natural resources (environmental assets) are defined in SEEA CF as “*the naturally occurring living and non-living components of the Earth, together constituting the biophysical environment, which may provide benefits to humanity.*”. Ecosystem Assets are defined in SEEA EA as “*contiguous spaces covered by a specific ecosystem type characterized by a distinct set of biotic and abiotic components and their interactions*”.
5. The main area of overlap between SEEA CF and SEEA EA include:
  - a. Natural biotic inputs from ecosystems (fish, timber, other biological resources)
  - b. Natural abiotic inputs from ecosystems (water)
  - c. Overlapping biotic assets (fish, timber, other biological resources) and associated natural assets when determining ecosystem asset characteristics (soil, land cover, land use, water)
  - d. Associated expenditure on the environment (eg. protection of biodiversity and landscape) and associated function accounts.

## 2 Motivation for considering a change to the SEEA Central Framework

6. SEEA EA has deliberate overlapping concepts with SEEA CF and SNA. There are some references to an emerging Ecosystem Accounting system for SEEA mentioned in the CF, but no systematic approach.
7. The adoption of SEEA EA as a standard now emphasises the importance of ensuring that the overlap is detailed through an update.
8. Ecosystem accounting and concepts are mentioned in the following sections in the SEEA CF:
  - a. Section 1.1 What is the System of Environmental-Economic Accounting Central Framework
  - b. Section 1.2 Overview of the SEEA Central Framework
  - c. Section 2.2 Overview of the SEEA Central Framework
  - d. Section 2.5.3 Stocks

- e. Section 3.2.4 Definition and classification of residuals
  - f. Section 4.2.5 Environmental goods and services
  - g. Section 4.4.1 Introduction (Accounting for other transaction related to the environment)
  - h. Section 5.2.1 Introduction (Environmental assets in the SEEA Central Framework)
  - i. Section 5.4.2 Defining depletion in physical terms
  - j. Section 5.6 Asset accounts for land
  - k. Section 5.6.6 Links to ecosystem accounting
  - l. Section 5.7 Accounting for soil resources
  - m. Section 5.8.3 Physical asset accounts for timber resources
  - n. Section 5.8.5 Carbon accounts for timber resources
  - o. Section 5.9 Aquatic resources
  - p. Section 5.10.2 Accounting for natural biological resources
9. There are some other points to consider within the revision of text in the water accounting components; challenges around defining values of ecosystems in comparison with natural resources and extensions to the language around supply use tables for biological resources.

### 3 Nature of the proposed change and research questions

10. The broad proposal for consideration is:
- a. if sections within SEEA CF should be updated to refer to the language and context discussed in SEEA EA, and
  - b. if the language within SEEA CF should be updated to include the context behind biotic and abiotic flows as well as the references to uncertainties in valuation of environmental and ecosystem assets.
  - c. or should an alternative approach be taken to further integrate the language and context of environmental accounts to include more ecosystem context.
11. Task Team-A considered the approaches above and recommended the following for the guidance note:
- a. Update the language and context from SEEA EA into SEEA CF where Ecosystem Accounts are currently mentioned. For example update context where there are overlaps in the land cover account and ecosystem extent accounts.
  - b. Update the roles of supply use tables and asset account tables in CF to reflect changes from Ecosystem Accounts
  - c. Examine how species accounts can connect to SEEA CF
  - d. Introduce concepts of biotic and abiotic flows in Chapter 2
  - e. Update valuation concepts based on the SEEA EA and SNA 2025 updates
  - f. Examine how some of the outputs of the SEEA EA Technical Committee can be included in SEEA CF, for example the forest working group.
  - g. Include discussion on the asset and production boundaries between SNA, CF and EA.
  - h. Clarify the distinction between depletion and degradation based on SEEA EA degradation concepts.

12. Other changes are likely to be included from other issues such as pressure accounts and like to condition accounts; carbon stock accounts; and spatial accounts.

#### 4 Links to other SEEA CF update issues

13. In taking forward work on integrating more information about indicators, links should be made to the following SEEA CF update issues
  - a. Issue A4 – Making SEEA CF Accounts can be made spatially explicit. Ecosystem accounting is primarily based on spatial information, linking to spatial versions of the CF would be useful for analysis, policy and statistical reconciliation between CF and EA accounts.
  - b. Issue A8 – Explicitly linking/integrating environmental activity accounts (ch.4), asset accounts (ch. 5) and flow accounts (ch.3). Any changes in these should be reflected in any indicator recommendations. There are also overlaps with changes to SNA 2025 such as the deduction of depletion in ‘net’ based aggregates which open up more potential for linked indicators.
  - c. Issue A9 – Consistency with 2025 SNA revision issues. There are overlaps with changes to SNA 2025 such as the deduction of depletion in ‘net’ based aggregates which open up more potential for linked indicators.
  - d. Issue D1 – Inclusion of carbon accounting. Since this is being uplifted from the SEEA EA it should be a guide on how to integrate SEEA EA accounts into the SEEA CF.
  - e. Issue D3 – Valuation of water resources. The valuation of water ecosystem assets is proving to be problematic and should be aligned with any guidance included in valuation guidelines for natural resources.

#### 5 Existing materials

14. Potential materials that may be considered in developing revisions to text or a Guidance note include (but are not limited to):
  - a. Research and papers on linking ecosystem accounts to SEEA Cf and from London Group papers that have attempted to address this.
    - i. [https://seea.un.org/sites/seea.un.org/files/session\\_1\\_position\\_paper\\_human\\_induced\\_flows\\_country\\_example.pdf](https://seea.un.org/sites/seea.un.org/files/session_1_position_paper_human_induced_flows_country_example.pdf) (linking LULUCF to air emissions accounts)
    - ii. [https://seea.un.org/sites/seea.un.org/files/session\\_3\\_la\\_notte.pdf](https://seea.un.org/sites/seea.un.org/files/session_3_la_notte.pdf) (Sudoku approach to SEEA)
    - iii. [https://seea.un.org/sites/seea.un.org/files/session\\_11\\_eli\\_fenichel.pdf](https://seea.un.org/sites/seea.un.org/files/session_11_eli_fenichel.pdf) (Sorting out prices in NCA and sustainability)
    - iv. <https://seea.un.org/sites/seea.un.org/files/wolf.pdf> aligning SNA with SEEA

- v. <https://drive.google.com/file/d/1wW0gk57zLROYZt5HP7EPGCEFA73rV/Wiq/view?usp=sharing> difference between land cover and ecosystem accounts
  - vi. [https://seea.un.org/sites/seea.un.org/files/17a\\_linking\\_seea\\_cf\\_and\\_seea-eea\\_revitalising\\_economic\\_concepts.pdf](https://seea.un.org/sites/seea.un.org/files/17a_linking_seea_cf_and_seea-eea_revitalising_economic_concepts.pdf) Linking SEEA CF and SEEA EEA.
  - vii. [https://seea.un.org/sites/seea.un.org/files/lg\\_connecting\\_seea\\_cf\\_and\\_eea\\_v1\\_sep2019.pdf](https://seea.un.org/sites/seea.un.org/files/lg_connecting_seea_cf_and_eea_v1_sep2019.pdf) Connecting SEEA CF and SEEA EEA.
- b. Case studies on the use of SEEA EA material by countries, especially combined reporting of SEEA CF and EA content.
  - c. SEEA EA manual
  - d. Forest working group papers
15. In developing a Guidance note it will be necessary to identify the relevant experts and stakeholders for the purposes of both drafting the content of the note and also ensuring appropriately wide consultation. These experts and stakeholders have not been identified at this stage.