

Scoping Note B7.2: Material recovery and recycling accounts

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Meeting of the SEEA Central Framework Technical Committee on the update of the SEEA Central Framework, 10 September 2026

Background & Motivation

- Motivation: emerging policy needs (e.g., circular economy analysis and respective indicators)
- Guidance Note B7: “Elaboration of waste accounts” recommends
 - the development of separate material recovery and recycling accounts (MRRA)
 - to investigate the scope and structure of these accounts as part of the third tranche of work on the SEEA CF update process in the second half of 2026
- This scoping note attempts to identify the conceptual, accounting and classification issues for MRRA
- Task team B (16 Sept) to discuss draft Guidance note

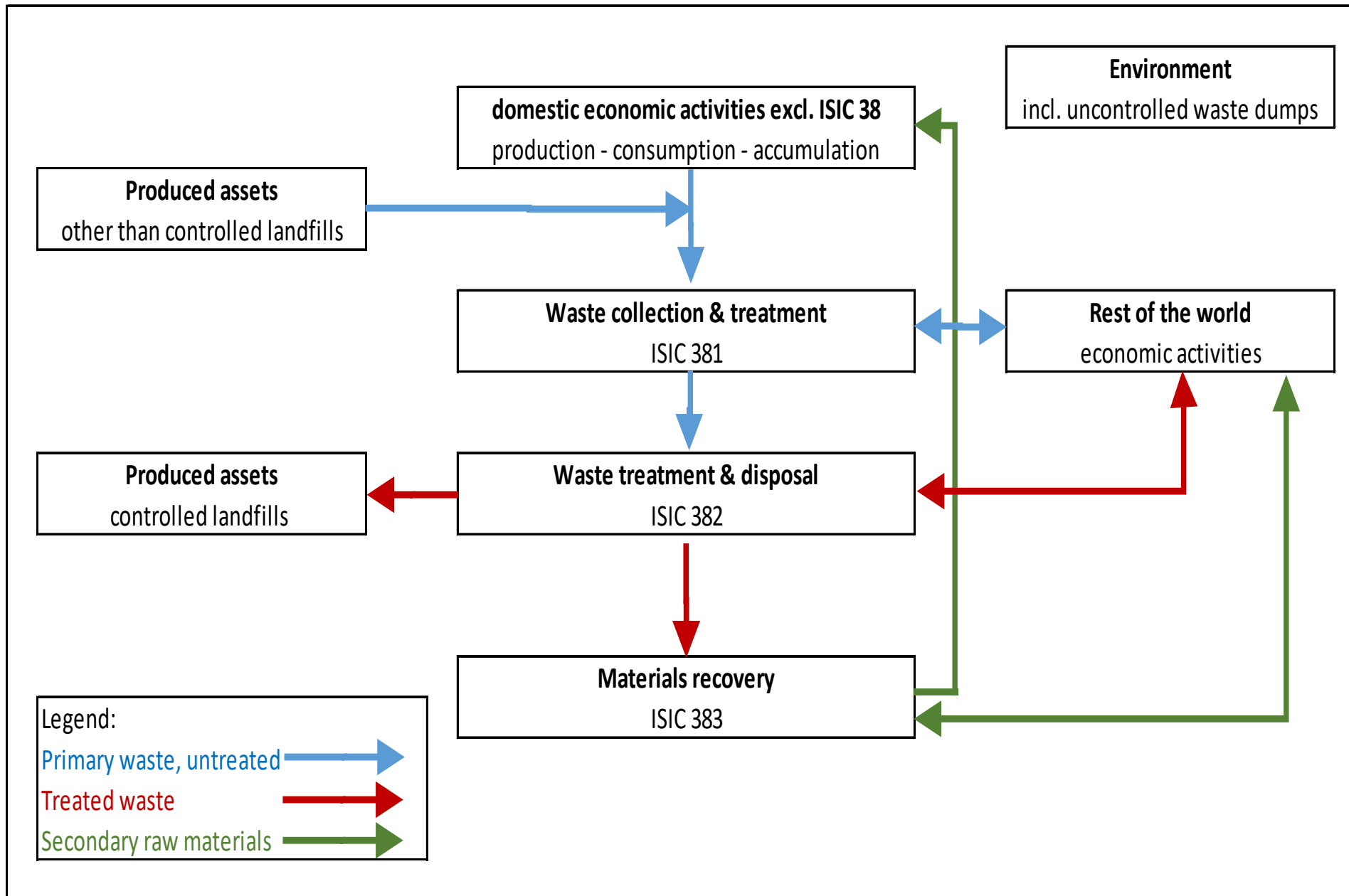
Issues addressed in scoping note

- Boundaries and scope
- Definitions and terminologies
- Defining recycling
- Distinguishing recycling, re-use, recovery flows
- Conceptual and accounting principles
- Links to stocks

Scope

- General: Describe physical flows of wastes and what happens to them (generation, collection, treatment, recovery), including amount of materials re-injected into the economy.
- Issues/clarification needs
 - international trade
 - re-injection of waste previously dumped in the environment
 - recording of waste stocks (landfills): additions and releases

=> Accounting framework: physical supply and use tables (PSUT)



Waste accounts focus on **primary waste** and **treated waste**

MRRA focus on **secondary raw materials**

Definitions and terminology

- Clarification needed on relevant key terms
 - E.g., by-products, raw materials, secondary raw materials, scrap, intermediate residuals/products, **recycling**, **re-use**, end-of-life products.
- => Base on existing international statistical guidelines
 - Review, synopsis, “correspondence-tables”
 - Important references: SNA, SEEA-CF

Conceptual and accounting principles

- Questions: double counting, how to distinguish primary and secondary waste?

=> Accounting framework = physical supply and use tables (PSUT)

- Not to confuse activities (column headings) and flows (rows)
- Activities (columns): SNA and ISIC = starting point; SEEA extensions (environment); clarify physical stocks (intra-economy vs. environment)
- Choose appropriate classifications for flows (rows)

Proposal (preliminary)

Materials recovery and recycling accounts: supply and use of secondary raw materials

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Next steps

- Task team B meeting (16 September 2026): draft guidance note B7.2
 - Finalize guidance note by end September
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- Thank you