



System of
Environmental
Economic
Accounting

**Twenty-first Meeting of the United Nations Committee of
Experts on Environmental-Economic Accounting
15, 17, 18 June 2025**

**Technical Committee on SEEA Central Framework (Area B1):
Summary of activities**

Prepared for discussion

TECHNICAL COMMITTEE ON THE SEEA CENTRAL FRAMEWORK (AREA B1): SUMMARY OF ACTIVITIES

1. Area B1 focuses on the methodological development and update of the System of Environmental-Economic Accounting Central Framework (SEEA CF), which is the core international statistical standard integrating environmental and economic data. With the mandate for the update of the SEEA Central Framework given by the United Nations Statistical Commission (UNSC) at its 55th session in March 2024, the activities of the Technical Committee the SEEA Central Framework have focused primarily on advancing the update of the SEEA Central Framework.
2. This note provides an overview of the work of the Technical Committee on the work carried out since the last UNCEEA meeting on the update of the SEEA Central Framework and the next steps. Questions for the UNCEEA are presented at the end.

1 Background on the update of the SEEA Central Framework

3. Since last meeting of the UNCEEA in June 2025, the Technical Committee carried out a lot of work to advance on the discussion on the issues for the update of the SEEA CF. The work was carried out in line with the list of issues¹ and the update process² endorsed by the UNSC at its 56th session in March 2025.
4. In the first half of 2025, the Technical Committee and four dedicated Task Teams developed scoping notes for each issue for the update of the SEEA CF. These notes clarified the scope of the issue descriptions, identified key research questions to be addressed, and highlighted the interlinkages with other issues on the research agenda as well as with relevant issues in the related revision processes of the GFS and COFOG. The scoping notes were initially prepared by the relevant Task Teams and subsequently reviewed and finalized by the Technical Committee following consultations with the broader Committee. They served as the basis for the development of the Guidance Notes. The Scoping Notes are available on the website at <https://seea.un.org/content/seea-central-framework-update-scoping-notes>.
5. The preparation of the Scoping notes led to some adjustments in the list of issues. In particular issues B1 “Description of PSUTs” and B5 “Differences between PSUTs and EW-MFA” were combined so that a single Guidance Note would address in a holistic manner the description of physical supply and use tables in relation to economy-wide material flow accounts. Also issue A9 “Consistency with the 2025 SNA revision issues” was split into four parts each focusing on different topics.
6. To facilitate the preparation of the Guidance Notes and their global consultations, the issues were grouped in three sets to be addressed sequentially by the Task Teams and Technical Committee. Issues have been grouped taking into consideration the subject matter, the complexity of the issue and the alignment of timelines with ongoing updates of macroeconomic standards, such as those for Government Finance Statistics Manual and the Classification of the Functions of Government. Issues that are considered more complex have been scheduled to undergo global consultation in the early phases to allow for extended discussion. This resulted in the planning of three tranches of global consultations as presented in the table below.

¹ https://unstats.un.org/UNSDWebsite/statcom/session_56/documents/BG-3j-UNSC_2025_SEEA_CF_update_list_of_issues-E.pdf

² https://unstats.un.org/UNSDWebsite/statcom/session_56/documents/BG-3j-UNSC_2025_SEEA_CF_update_process_note-E.pdf

Tranche #1 Feb-Apr 2026	Tranche #2 Jun-Jul 2026	Tranche #3 Nov-Dec 2026
A4 - Making SEEA CF spatially explicit	A2 - Indicators	A1 - Linking SEEA CF and EA
B1/5 - Description of PSUT and EW-MFA	A3 - EE-IOT	A6 - Thematic accounts
B2 - Treatment of losses	A9.1 and 9.3 - SNA: Natural resources and Terminology	A5 - Harmonization with other international classifications
B3 - Carbon flows	B4 - Quarterly accounts	A7 - Extension to the social domain
C2 - Integrated framework	B7 - Waste accounts	A9.2 and 9.4 - SNA: Transactions and Other issues
C3 - Scope of env activities	C1 - Inclusion of CEP	A8 - Linking all SEEA CF accounts
C4 - Primary and secondary purpose	C6 - PEDS	B6 - Pressure accounts
C5 - Climate expenditures	C7 - Tax abatements	C8 - Sustainable Finance
D4 - Water as a produced asset	D3 - Physical produced assets	D1 - Carbon stock
		D7 - Valuation of water
		D8 - Atmosphere as an asset

2 Preparation of Guidance Notes and Global Consultations

7. Guidance Notes for nine issues from Tranche #1 were prepared by the Task Teams during the period June to November 2025 (see table above). A physical meeting of the Technical Committee took place in New York from 17-21 November 2025 to review the draft Guidance Notes and deliberate on those ready for the first tranche of global consultation, which was carried out during the period February-April 2026. Overall, an average of 45 responses were received for each Guidance Note. All the responses are currently being reviewed by the Task Teams and Technical Committee in order to assess the feedback and identify where outstanding issues still remain.

8. Since about January 2026, the Task Teams have been working on the preparation of Guidance Notes on the ten issues on the second tranche of the global consultation. A physical meeting of the Technical Committee took place in Geneva, hosted by UNECE, on 23-27 March 2026 to discuss the draft Guidance Notes and prepare for the global consultation. Tranche #2 of the global consultation was just launched on 11 June 2026 with feedback is expected to be received by the end of July 2026.

9. Work has already started on the preparation of the last set of Guidance Notes (Tranche #3) that are expected to undergo global consultation in the last quarter of 2026. A physical meeting of the Technical Committee is being planned for September 2026 to review progress on the Tranche #3 Guidance Notes and to prepare for the global consultation. Discussions are underway to coordinate this meeting with that of the London Group on Environmental Economic Accounting, with a view to organizing the two meetings back-to-back.

10. In an effort to ensure transparency of the global consultation process, responses from respondents providing consent will be made available online. For each Guidance Note, a summary report will be prepared for public release to provide an overview of the feedback received, summary statistics on the responses, and the main themes emerging from the feedback. This summary will be reviewed in sequence by the Task Teams, the Technical Committee, and then the broader UNCEEA prior to its public release. It is expected that these summaries will be made available in July 2026.

11. These summaries are not expected to contain decisions on the final recommendations. Because of the interconnectedness of the issues, it is considered appropriate that decisions on the final recommendations be taken once all tranches of global consultation have been completed.

12. During the review process of the responses and the preparation of the summary reports, the Technical Committee will make an assessment of areas where agreement emerged, areas that need additional work, as well as potential new issues that cannot be addressed in the current update of the SEEA CF and will need to be put on the research agenda. Outstanding issues will be brought to the attention of the UNCEEA Bureau for guidance.

3 Coordination with other macroeconomic statistical standards

13. Coordination with other macroeconomic statistical standards is an important element of this update process. Close collaboration is taking place with relevant ongoing initiatives, in particular those related to the System of National Accounts (SNA), Government Finance Statistics (GFS), Monetary and Financial Statistics (MFS), and the Classification of the Functions of Government (COFOG). Regular meetings are held among the chairs and secretariats of the relevant expert groups with the aim of identifying issues of cross-cutting relevance, ensuring close coordination in the development of Guidance Notes, and aligning global consultation processes. The overarching objective is to arrive at a set of recommendations that are as consistent as possible, while also reflecting the specific requirements of each standard.

14. Guidance Notes on several issues in Tranche #2 were discussed jointly across related processes. For example, issues A9.1 and A9.3 cover topics that are also part of the GFS research agenda. For these, discussions were held jointly, although separate Guidance Notes were ultimately prepared for the SEEA CF and GFS revision processes. Guidance Notes on issues C6 “Inclusion of potentially environmentally damaging subsidies/related transfers” and C7 “Elaborating environmental tax abatements” were prepared in consultation with GFS experts. Finally, the issue of primary and secondary purpose which is also an issue for the revision of COFOG, has been discussed in both revision processes.

15. The Guidance Notes on issues A9.1 and A9.3 address specific aspects related to alignment with the 2025 SNA, particularly with regard to natural resource accounting concepts, definitions, and the classification of natural resources. While, for the most part, the changes introduced in the 2025 SNA in these areas are considered to be easily reflected in the updated SEEA CF, certain issues require careful consideration, such as the clarification of the concept of depletion for natural resources and the treatment of biological resources. To consult with SNA experts on these issues, an ad hoc virtual meeting of the ISWGNA and the Advisory Expert Group (AEG) was held in May 2026 to discuss the draft Guidance Notes and obtain initial feedback. The Guidance Notes for issues A9.1 and A9.3 are currently undergoing global consultation, and feedback from the broader community will guide the finalization of the recommendations for the update of the SEEA CF.

16. Going forward, efforts will continue to ensure that discussions are coordinated with other relevant macroeconomic standards, with the aim of improving the coherence and consistency of recommendations across standards while recognizing that differences may exist. Close connections will also be maintained with the research agenda of the 2025 SNA on environment-related issues, including through relevant expert processes such as the recently established ISWGNA Task Team on natural resources. Also, close coordination will continue to take place with the activities of the London Group on Environmental-Economic Accounting to leverage their expertise and seek their contributions in the update process.

4 Formulation of preliminary recommendations for the updated SEEA CF

17. Although the Guidance Notes are not expected to be updated as a result of the global consultation, a set of preliminary recommendations for the updated SEEA CF is expected to be prepared by the Technical Committee once all the global consultations are conducted. This will allow for a comprehensive view of the linkages between the recommendations and the development of a consistent and coherent set of recommendations.

18. It is expected that once the Tranche #3 global consultation is carried out, a physical meeting of the Technical Committee will be organized in mid-January 2027 to develop a set of preliminary recommendations. These recommendations will be circulated to the Bureau and the UNCEEA for endorsement and to set a clear direction for the drafting process.

19. It is expected that these recommendations together with a proposed outline of the updated SEEA CF will be submitted to the UNSC at its 57th session in Feb 2027 to have a preliminary endorsement.

5 Drafting process for the updated SEEA CF

20. The drafting of new text for the updated SEEA CF will start in the second half of 2026. During the preparation of the Guidance Notes, consideration was given to the proposed changes to the text of the SEEA CF. Where possible, draft text for inclusion in the updated SEEA CF was also developed. In this sense, the drafting process for the updated SEEA CF has already begun. However, once preliminary recommendations have been finalized, a dedicated effort will be undertaken to draft the revised chapters, incorporating agreed changes, ensuring coherence in the incorporation of recommendations across different issues, updating accounts and tables, and, where necessary, preparing new chapters.

21. It is envisaged that during the drafting of the chapters of the updated SEEA CF in 2027, the Task Teams will play an important role in reviewing successive draft chapters ensuring that the revised text reflects the outcomes of the revision process. As with the review of the Guidance Notes, the Technical Committee will discuss the draft chapters and determine their readiness for global consultation. The UNCEEA will also be given the opportunity to review the draft chapters prior to global consultation.

22. As outlined in the update process, it is envisaged that global consultations take place first on individual chapters (Q1-Q2 2027) followed by a consultation on a complete draft of the SEEA CF (Q3 2027), prior to submission to the UNSC. However, consideration has been given to how to reduce the consultation burden while ensuring that the views of countries and stakeholders are captured at the various stages of the update process. Different approaches could be considered for organizing consultations on individual chapters. One option would be to undertake a full formal consultation on each chapter (or group of chapters) as they become available. A second option would be to conduct a more targeted review process, focusing on new or substantially revised sections and chapters. Such an approach could help reduce consultation fatigue while still enabling substantive technical feedback to inform the drafting process in a timely manner. In either case, it is envisaged that the global consultations would be supported by webinars to present the proposed changes and facilitate the review process. The views of the UNCEEA on these approaches would be valuable.

23. A physical meeting of the Technical Committee is expected to be organized in Q3 2027 to review the final complete draft prior to global consultation.

6 Funding

24. The update of the SEEA Central Framework is carried out thanks to the financial support from Eurostat, which is covering the costs of hiring the editor and consultants on specific issues, and the organization of the physical meeting of the Technical Committee. In-kind contributions by countries, organizations and numerous experts through provision of their time to draft and/or review notes and participate in meetings are greatly acknowledged and appreciated. The IMF has also committed to directly finance some update activities. Countries and organizations are encouraged to continue contributing to the update, whether through in-kind contributions or through funding of activities.

7 Other activities of the Technical Committee

25. In addition to its core work on the update of the SEEA Central Framework, the Technical Committee has contributed to a number of related methodological and coordination activities. These include the review of *OECD methodology to estimate SEEA Air Emission Accounts: an update* and participation in the global consultation on the revision of the Standard International Energy Classification (SIEC) that took place in August 2025. These activities were undertaken with the aim of promoting coherence between the SEEA CF update and related statistical frameworks, and of helping to identify emerging issues of relevance for environmental-economic accounting. The Technical Committee also organized a webinar on 31 March 2026, jointly with Area A and Area D of the UNCEEA, to support the global consultation process of the SEEA CF update and foster a broad engagement with the user - producer community.

8 Future activities

26. Looking ahead, the Technical Committee will continue to advance the update of the SEEA CF, including the preparation of Guidance Notes for all the issues, the organization of global consultations, the development of preliminary recommendations, and the drafting of revised chapters. In parallel, consideration will be given to the development of a forward-looking research agenda to address outstanding and emerging issues that cannot be fully resolved within the current update cycle. Efforts will also be made to explore the development of an implementation strategy, in coordination with relevant UNCEEA working groups, for the updated SEEA CF to support countries in the implementation of the revised SEEA CF. In this context, consideration could be given the implementation strategy of the 2025 SNA, with a view to promoting a more coordinated and, where possible, integrated approach to implementation of the SEEA CF alongside the SNA, which may be beneficial for countries

27. Webinars accompanying the launch of the global consultations will continue to be organized. These webinars will serve to familiarize the broader community on the global consultation process, as well the issues that are being discussed in the various Guidance Notes.

Questions to the Committee

28. The Committee is invited to express its views on this report and in particular on the following:
- Progress of work for the SEEA Central Framework update
 - Review process of the feedback from the global consultations
 - Consultation approach and balance between inclusiveness and burden especially for the drafting of the chapters and consultation process in 2027
 - Harmonization with related standards when conceptual differences arise, what principles should guide decisions—consistency across standards or fitness for purpose within SEEA CF?
 - Future activities