



System of
Environmental
Economic
Accounting

**Twenty-first Meeting of the United Nations Committee of
Experts on Environmental-Economic Accounting
15, 17, 18 June 2026**

**Technical Committee on SEEA Ecosystem Accounting (Area B2):
Summary of activities**

(for discussion)

TECHNICAL COMMITTEE ON THE SEEA ECOSYSTEM ACCOUNTING (AREA B2): SUMMARY OF ACTIVITIES

1 Introduction

1. Since the adoption of the System of Environmental-Economic Accounting—Ecosystem Accounting (SEEA EA) by the United Nations Statistical Commission in 2021, the Technical Committee on SEEA EA (Area B2) has focused primarily on supporting its implementation and uptake in a range of policy contexts. Over the past year, the Committee continued to implement its work programme, structured around the following components: development of practical guidance for the compilation of the SEEA EA; support for the development of compilation guidelines for the SEEA-related indicators of the Global Biodiversity Framework (GBF); contributions to the update of the SEEA Central Framework (SEEA CF); engagement and coordination with relevant initiatives to foster collaboration and coherence; and, promotion of the community of practice on ecosystem accounting.

2. The reporting period reflects a continued transition from methodological development toward operationalization, tools, and country implementation. This transition is also characterized by increased engagement with policy frameworks such as the GBF and with emerging private sector initiatives on nature-related reporting and accounting, consistent with broader UNCEEA priorities to scale up implementation and mainstream the SEEA into decision-making.

3. This report presents the activities of the Technical Committee on SEEA Ecosystem Accounting over the last year, based on the programme of work discussed with UNCEEA at its meeting in 2025, and aligned with recommendations of the UN Statistical Commission. It also reflects recent discussions of the Technical Committee in early 2026, including its increasing focus on interoperability of statistical, policy, and private-sector measurement frameworks.

2 Progress on the Work Programme

4. During the past year, the Technical Committee continued to advance methodological guidance to support countries in compiling SEEA EA accounts, with particular emphasis on ecosystem extent and ecosystem services. This work has been undertaken primarily in the context of the UNSD project on biodiversity indicators, funded by the European Union (EU).

Development of practical guidance for countries, through the UNSD project on biodiversity indicators

5. Significant progress was achieved in supporting the development and operationalization of SEEA-related headline indicators for the Kunming-Montreal Global Biodiversity Framework being developed by UNSD as part of the EU project entitled “Monitoring Framework for the Kunming-Montreal Global Biodiversity Framework”.¹ The work focuses on headline indicators A.2 “Extent of natural ecosystems” and B.1 “Services provided by ecosystems”.

6. The project was launched in October 2024 and will be delivered via four outputs: 1) developing guidelines for compiling the GBF headline indicators A.2 and B.1 using the SEEA; 2) testing the guidelines in three project countries (Indonesia, Uganda, Colombia); 3) developing global ecosystem services data in the ARIES for SEEA platform; and, 4) capacity building activities.

¹ <https://seea.un.org/content/project-seea-related-indicators-global-biodiversity-framework>

7. A Task Team established under the Technical Committee is supporting the preparation of compilation guidelines under output 1. The guidelines address key conceptual and measurement issues, including the scope of the indicators, the definition of natural and anthropogenic ecosystem types, the selection of ecosystem services, the identification of sustainable and unsustainable ecosystem service flows, and considerations related to data sources and institutional arrangements. The aim is to finalize the guidelines by the end of 2026.

8. UNSD organized an Expert Group Meeting in Cambridge UK from 10-12 February 2026, to advance on the preparation of these guidelines.² Several members of the Technical Committee participated in this meeting. Based on the outcome of the meeting, clarifications were proposed for the metadata of the two headline indicators to the CBD and updated drafts of the compilation guidelines were prepared.

9. The Technical Committee contributed to the review of these updated drafts of the compilation guidelines, and discussed specific issues, ensuring that methods are both scientifically robust and feasible for country implementation.

10. The next steps for the guidelines are to update them in response to feedback from the Technical Committee and Expert Group Meeting participants. They will then be posted as 'other documents' on the CBD webpages for the 28th meeting of the Subsidiary Body on Scientific, Technical and Technological Advice in Nairobi (27 July to 1 August 2026) for consultation with the biodiversity community.³ UNSD will run a parallel process to consult on the guidelines from National Statistical Offices. These consultations are expected to be completed in September 2026.

11. Under output 3 of the project, UNSD is working with the Basque Centre for Climate Change (BC3) as an implementing partner to develop modules for accounting for four ecosystem service using the ARIES for SEEA explorer.⁴ The Technical Committee discussed and provided critical comments to the modelling of these selected ecosystem services (Biomass provisioning, Global climate regulation, Coastal protection and Nature-based tourism).

12. The project will continue to be implemented in close collaboration with the Technical Committee, which plays a central role in providing technical oversight and ensuring consistency with the SEEA EA framework and country practices. Following wider consultation on the guidelines developed under the project, the Technical Committee will contribute a further review of an updated set of guidelines as they are finalised.

Contributions to the update of the SEEA Central Framework

13. The Technical Committee has continued to contribute to the update process of the SEEA CF, especially in the review of the Guidance Notes on issues relevant for Ecosystem Accounting. This work aims to ensure consistency and alignment between the SEEA EA and SEEA CF.

14. Progress on the SEEA Central Framework update is regularly presented at each meeting of the Technical Committee. The Chair and several members of the Technical Committee on SEEA Ecosystem Accounting are active members of several Task Teams established under the Technical Committee on SEEA on Central Framework for the update to ensure close coordination.

15. Among the 29 issues that were identified for the SEEA Central Framework update, the following have been identified as having significant links to SEEA Ecosystem Accounting:

A1: Providing a broad overview of links between SEEA CF and SEEA EA

² [Expert Group Meeting on SEEA-related indicators for the Global Biodiversity Framework | System of Environmental Economic Accounting](#)

³ <https://www.cbd.int/meetings/SBSTTA-28>

⁴ <https://seea.un.org/content/aries-for-seea>

- A4: How SEEA CF accounts can be made spatially explicit
- A9: Consistency with the 2025 SNA revision issues
- B3: Treatment of carbon flows in the SEEA CF
- B6: Inclusion of residual flows to ecosystem type, i.e. pressure account
- D1: Inclusion of the carbon stock account
- D7: Valuation of water
- D8: Treatment of the atmosphere as an asset

16. Close coordination with the Technical Committee on SEEA Ecosystem Accounting will continue throughout 2026 and 2027 on the review of the Guidance Notes, participation in the global consultation and review of the updated text of the SEEA CF.

Engagement with related initiatives

17. A key area of increased focus has been engagement with private sector initiatives on natural capital accounting and nature-related disclosures. The Technical Committee discussed developments such as TNFD, ISSB standards, Nature Positive Initiative metrics, and EU-funded projects related to mainstreaming nature in the private sector (e.g. A-Track), highlighting the importance of aligning concepts, terminology, and data flows between public and private sector accounting systems. This engagement aims to improve coherence, leverage complementary data sources, and enhance the policy relevance of SEEA EA.

18. As the TNFD, ISSB, NPI and others develop more detailed measurement guidance going forward, to support implementation of the existing frameworks, the Technical Committee will continue to engage with these processes.

19. The Technical Committee continues to engage with a range of international initiatives relevant to ecosystem accounting, in particular the IUCN, CBD, the Global Ecosystem Atlas of the Group on Earth Observations (GEO), the European Space Agency (ESA), and others. This is done through coordination meetings of the Chair and UNSD with these initiatives as needed, overlapping membership with their advisory or steering committees, if applicable, and presentations in the various meetings as needed.

Community of practice on ecosystem accounting

20. As in the previous year, the community of practice on ecosystem accounting remains an aspirational goal to facilitate a closer network of experts on ecosystem accounting and, if possible, to organize events where this community could meet. In particular, organizing a Forum of Experts on Ecosystem Accounting in the near future, which may be made possible under the UNSD project on biodiversity indicators.

3 Strategic Issues for UNCEEA

21. Looking ahead, the Technical Committee plans to review and update its future work programme to align with evolving priorities, including scaling up country implementation, advancing the production of SEEA-based indicators, strengthening policy relevance, expanding practical tools and guidance, and further exploring the links between the SEEA EA and the private sector. A key issue identified for discussion in the coming period is monetary values connected to ecosystems, including exploring experiences and lessons to date in the compilation of monetary accounts for ecosystem services and assets, with a view to advancing the SEEA EA research agenda related to this area of work.

22. This is consistent with strategic directions emphasized in the UNCEEA report to the Statistical Commission, which calls for supporting implementation, enhancing global coordination,

and strengthening the role of SEEA in supporting policy frameworks such as biodiversity, climate and sustainable development⁵.

23. In this context, the Technical Committee seeks guidance from UNCEEA on the following questions:

- a) Provide guidance on priorities for further advancing practical compilation guidance to support implementation of ecosystem accounts;
- b) Review progress and provide feedback on the development and testing of GBF indicator methodologies and compilation guidelines;
- c) Advise on strategic engagement and coordination with private sector initiatives, including how SEEA EA can support coherence across public and private sector standards and reporting frameworks;
- d) Provide guidance on strengthening the policy relevance and communication of SEEA EA accounts, including their integration into biodiversity and economic policy frameworks.

⁵ See https://unstats.un.org/UNSDWebsite/statcom/session_57/documents/2026-35-FinalReport-E.pdf