DEPARTMENT OF ECONOMIC AND SOCIAL AFFAIRS
STATISTICS DIVISION
UNITED NATIONS

System of Environmental Economic Accounting

SEEA Central Framework 2028 update

Scoping note for issue A6: "Introduction of thematic accounts and strengthening the link to policy"

Version for SEEA CF Technical Committee review, July 2025

Prepared by: Jonathon Khoo

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 A6 "Introduction of thematic accounts and strengthening the link to policy" from the SEEA CF list of issues is:

> "While the SEEA CF has much to offer in terms of supporting analysis of climate change mitigation, circular economy, nature/biodiversity, disaster risk reduction and sustainable tourism, the link to specific accounts is not always explicit in the current text. Making these links more explicit by providing some additional general text (e.g. in Chapter 1) could improve user friendliness. In addition, the SEEA CF could also include text on accounting for specific environmental themes that cut across the SEEA CF and SEEA EA, similar to what was done in Chapter 13 of the SEEA EA. Thematic and extended accounts are also included in the SNA 2025 in Chapter 38. Possible environmental themes include forest, carbon/climate and oceans and disaster risk reduction."

2. While it is natural for statisticians to think in terms of accounts and the information that is organised within them, users of the accounts often come from the perspective of looking for information on a particular thematic issues. This is particular the case for the SEEA CF given the breadth of topics in its scope.

3. The SEEA includes an Applications and Extensions document which outlined thematic account presentations and applications of SEEA to topics such as indicators, analysis environmental stocks and flows, analytical techniques, and thematic presentations such as presentation of environmental-economic accounts data for tourism. SEEA also has standalone thematic publications on Water; Energy; and Agriculture, Forestry and Fishing.

4. In thinking about thematic presentations, there is also a question about explicit the links should be between specific environmental themes and related areas of policy. A strengthened link to policy could provide better context as to the role of SEEA CF as a statistical framework.

2 Motivation for considering a change to the SEEA Central Framework

5. *Vardon et al* (2016) highlights how SEEA has developed from a measurement perspective, led by technical experts from National Statistics Offices. The development path has proceeded independently of the intended or possible end-users of the accounts. This has led to the development of environmental-economic accounts being 'pushed' by technical experts and not being 'pulled' from a policy or end user perspective.

6. The SEEA CF update provides an opportunity to more closely align it to possible policy use cases. Users of statistics are generally motivated around finding information about a particular theme, such as water, energy or climate change. By better identifying how the SEEA CF can inform users on particular themes we can more closely align the accounting 'push' with the policy 'pull'.

7. The recent 2025 SNA update has broadened the national accounts framework to better account for elements affecting various issues, including sustainability. While these changes are complemented by accounts included in there SEEA CF, there may be the perception that SEEA is no longer required for sustainability measurement. The SEEA CF update is an opportunity to make these linkages more explicit and make the case for the relevance of SEEA CF to the broader user community. As well, the 2025 SNA update explicitly uses the term thematic accounts as rearranged versions of the

integrated SNA to highlight specific economic themes (such as tourism). In previous iterations these types of accounts were called satellite accounts. SEEA has also used the term thematic accounts to combine information from SNA, SEEA CF and SEEA EA to measure information on environmental themes. Given the multiple definitions there is a need to clarify how SEEA thematic accounts are different than SNA thematic accounts.

3 Nature of the proposed change and research questions

8. This is a more general update to the manual. Some of the key questions to consider include:

    a. What is proposed scope of change? For example, should existing chapters include standalone text outlining relevant thematic links? Or should there be a standalone chapter on thematic accounts? The second approach was taken for the SEEA EA update (Chapter 13), noting that Chapter 13 describes the applications and extensions of ecosystem accounting and has not been endorsed as a statistical standard.

    b. Which thematic topics should be referenced? The issues list identifies topics of interest including carbon and sustainable finance. There are also a range of additional topical issues that could be integrated such as disaster resilience, circular economy, carbon and decarbonisation activities. Chapter 13 of SEEA EA includes topics such as biodiversity, climate change, oceans and urban areas. Some of these topics could be better addressed in SEEA CF.

    c. Should explicit links to policy initiatives be included? Alternatively, a matrix could be prepared for themes which demonstrates how certain accounts integrate with policy considerations. This could be done by relating accounts to analysis frameworks such as the DPSIR (Drivers, pressures, State, Impacts and Response). Care should be taken when making these more explicit links given the purpose of a statistical standard.

    d. Should thematic links also include accounts and information beyond the scope of the SEEA CF? For example, a thematic accounting presentation of information relevant to Oceans could reasonably include information from the SEEA CF (aquatic resources), SEEA EA (extent and condition of marine ecosystems) and SNA (contribution of Ocean activities to GDP).

4 Links to other SEEA CF update issues

9. In taking forward this work, links could be made to the following SEEA CF update issues

    a. Issue A1: Providing a broad overview of links between SEEA CF and SEEA EA: thematic presentations can help motivate some these linkages.

    b. Issue A2 – Indicators: Many indicators will be produced using information in SEEA CF accounts.

    c. Issue A7 – Links to social domain: These issues will likely require a thematic presentation of information from the accounts.

d. Issue B8 – Elaboration of waste accounts: an example of thematic linkages for measurement of the circular economy.

e. Issue C8– Incorporation of sustainable finance into an accounting framework: likely to need a thematic presentation across SEEA CF accounts.

f. Issue D1 – Carbon stock account. Will likely be a thematic presentation across SEEA CF and SEEA EA accounts.

5 Existing materials

10. Potential materials that may be considered in developing the Guidance note include (but are not limited to):

a. SEEA EA chapter 13.

b. SEEA Applications and Extensions.

c. SEEA thematic publications (SEEA Water, SEEA Energy, SEEA AFF)

d. Other thematic frameworks, such as the Measuring Sustainable Tourism (MST) statistical framework.

e. Guidelines and working papers on thematic presentations, such as the UNECE Guidelines for Measuring Circular Economy, GOAP Technical Guidance on Ocean Accounting.

f. Michael Vardon, Peter Burnett, Stephen Dovers, "The accounting push and the policy pull: balancing environment and economic decisions", Ecological Economics, Volume 124, 2016, https://doi.org/10.1016/j.ecolecon.2016.01.021

g. Unpublished technical note on approaches to accounting for global climate regulation services prepared for the SEEA EA TC