



DEPARTMENT OF ECONOMIC AND SOCIAL AFFAIRS
STATISTICS DIVISION
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System of
Environmental
Economic
Accounting

SEEA Central Framework update

Scoping note for issue C1: “Inclusion of the Classification of Environmental Purposes (revised CEA)”

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Note: This Scoping Note has been prepared in the context of the SEEA Central Framework update, mandated by the United Nations Statistical Commission in 2024. A set of [29 issues](#) was identified for the update process and endorsed by the United Nations Statistical Commission in 2025. As an initial step, Scoping Notes were developed for each issue to elaborate on its description and provide a common understanding of the work required to fully investigate and formulate recommendations for the updated SEEA Central Framework. Each Scoping Note was prepared by a lead author and discussed in the relevant Task Team. They were subsequently reviewed by the SEEA CF Technical Committee and the UNCEEA, and approved by the SEEA CF Technical Committee.

1 Background to the issue

1. The short description of issue C1 “Inclusion of the Classification of Environmental Purposes (revised CEA)” from October 2024 is:

“The Classification of Environmental Purposes (CEP) was adopted as an international statistical classification at the 2024 UNSC. The CEP shall replace the Classification of Environmental Protection Activities (CEPA) and Classification of Resource Management Activities (CREMA) in the monetary activity accounts.”

2. This update issue recognises that the SEEA 2012 Central Framework (SEEA CF) Chapter 4 describes a number of accounts for recording data about environmental activities. At the highest level environmental activities are separated into environmental protection activities and resource management activities. Three different sets of accounts are described covering environmental protection expenditure accounts (EPEA), resource management expenditure accounts (REMEA) and environmental goods and services sector (EGSS) statistics.
3. To support the organization and presentation of data in these three sets of accounts the SEEA CF uses a combination of two classifications that were available at that time – the Classification of Environmental Protection Activities (CEPA) and Classification of Resource Management Activities (CREMA). These two classifications which had been separately developed were presented in the SEEA CF under an umbrella title Classification of Environmental Activities (CEA).
4. It was acknowledged in the SEEA CF research agenda that further work was required to better align the concepts and treatments across EPEA, REMEA and EGSS and, as part of that work, further consideration of the associated classifications was envisaged.
5. Since the release of the SEEA CF, a substantive program of research was undertaken through Eurostat on these topics. One outcome was the development of an updated and integrated Classification of Environmental Purposes (CEP) which merged the CEPA and CREMA. The CEP was subsequently adopted by the UN Statistical Commission in March 2024.

2 Motivation for considering a change to the SEEA Central Framework

6. The description of approaches to accounting for environmental activities in the SEEA Central Framework (SEEA CF) is increasingly recognised as a key part of the overall system of accounts since it provides information relevant for assessing the societal response to environmental challenges. The SEEA CF update process has recognised the increasing interest in this area of accounting by including a number of update issues to improve accounting in this area such as the extension of the scope of environmental activities (Issue C3), the clarification of primary and secondary purpose (Issue C4) and the proposal to better incorporate data on climate mitigation and adaptation expenditure (Issue C5).
7. To support these developments and to ensure that the existing accounts in the SEEA CF incorporate the most up-to-date work on classifications, it is considered highly relevant that the new CEP be incorporated into the updated SEEA CF. Since the CEP can be used in other statistical contexts, updating the SEEA CF in this way supports consistent application of international classifications and standards across statistical outputs and hence supports international comparability, improved integration of data and improved efficiency in the collection, transformation and re-use of data.

3 Nature of the proposed change and research questions

8. The broad proposal for consideration is determining which parts of the SEEA CF need to be updated to incorporate the CEP. This work is expected to largely relate to changes in the labelling of rows and columns in various tables in Chapter 4 related to environmental protection and resource management. However, it will also be necessary to consider whether the conceptual framing established in the development of the CEP has any implications for the conceptual framing of environmental activities currently described in the SEEA CF.
9. At the same time, there is a number of other update issues that relate to environmental activities and it will be necessary to consider the implications from discussions of those issues for the implementation of the CEP. In particular, update issue C3: Extending the scope of environmental activities and update issue C5: Climate mitigation and adaptation expenditure are likely to involve a discussion about the classification of environmental activities.
10. Of particular note is that the approach taken to framing any extensions to the current scope of environmental activities will have direct implications for the current coverage of the CEP itself. That is, it will be necessary to consider the implications for the CEP if the range of activities that are considered environmental in the SEEA CF is extended. The implications will likely vary depending on whether the extension of the scope of environmental activities is undertaken in a more modular or more holistic way. Consideration will also be needed of the potential implications of incorporating within the measurement scope those activities for which environment is a secondary purpose which is being examined under update issue C5: Primary and secondary purpose.
11. Also, it will be relevant to consider the connections between the CEP and the revision to the Classification of the Functions of Government (COFOG) since much expenditure on environmental activities will be undertaken by governments and it would be beneficial in terms of data flow and interpretation to be able to make clear connections between data classified following COFOG and data classified following CEP.
12. It is also recognised that the design of the CEP in terms of structure and detail should be responsive to policy and analytical requirements. For this purpose, the findings from Issue C3 on extending the scope of environmental activities will be particularly relevant. Consideration will also be necessary of how the CEP applies to products, activities and expenditures.
13. Finally, concerning other matters relevant to the issue, consideration should also be given to the potential to collect data in line with the CEP and for this purpose an examination of the potential approaches to using data based on ISIC classes would be relevant, in addition to the links to COFOG noted above.

4 Links to other SEEA CF update issues

14. As noted above, there are connections to a number of other SEEA CF update issues. In particular:
 - a. Issue A5 – Harmonization with other international classifications and updates of relevant frameworks/manuals. In particular concerning revisions to COFOG.
 - b. Issue C3 - Extending the scope of environmental activities. If the scope of environmental activities is broadened then there may need to be associated extensions to the coverage of the CEP.

- c. Issue C4 – Primary and secondary purpose: While the set of classes in CEP is not directly affected by the treatment of an activity as having a primary or secondary environmental purpose, there are connections between these issues that may require further explanation in the updated SEEA CF.
- d. Issue C5 – Climate mitigation and climate adaptation expenditure: The recording of these expenditures should be encompassed by the CEP.

5 Existing materials

- 15. Potential materials that may be considered in developing the Guidance note include (but are not limited to):
 - a. Classification of Environmental Purposes (CEP) as adopted by the UN Statistical Commission in March 2024.
 - b. Eurostat related documentation on the development of the CEP including related materials on improving the accounting for environmental activities.
- 16. In developing the 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.