



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

SEEA Central Framework 2028 update

Scoping note for issue A2: “Indicators”

Version for SEEA CF Technical Committee review, July 2025

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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 A2 “Indicators” from October 2024 is:

“The SEEA CF highlights some key indicators that can be derived from the framework. Since 2012, several advancements have been made on indicators (e.g. SDG indicators). The updated SEEA CF could make explicit how current indicator frameworks can be informed by the SEEA, to show the relevance of the SEEA CF, strengthen the relationship between statistical and policy frameworks, and highlight the ability of the SEEA CF to provide further insights through the joint presentation of data.”

2. The main source of information about indicators is Section 6.4 of SEEA CF. The SEEA Applications and Extensions document is seen as the main source of information regarding indicators. SEEA A&E, Chapter 2 specifically relates to the use of indicators in.
3. The key section that relates SEEA CF to other indicators initiatives is as follows:

“6.4.6 The SEEA Central Framework and international indicator initiatives

6.1 For many years, there has been interest in the development of sets of indicators that offer insight into environmental and sustainable development issues. Examples of international indicator initiatives are those connected to the OECD project on green growth, the United Nations Environment Program (UNEP) Green Economy initiative, the Beyond GDP initiative of the European Union, and the indicator work under the Convention on Biological Diversity¹. Many of the indicators that are of interest in these indicator sets can be found within the Central Framework.

6.2 Because of the strength of the underpinning accounting structure, particularly in terms of defining relationships between indicators and in providing a strong data compilation and confrontation framework, the Central Framework represents an important information base from which indicators can be chosen for use in populating different sets of indicators.

6.3 In addition, the strong connection between the Central Framework and the SNA provides links to core macroeconomic aggregates which allow environmentally focused indicators to be seen within a context more oriented toward economics, and hence accessible to a broader audience. This strong connection also allows for modelling and forecasting.

6.4 It is recommended that, in the development of sets of indicators that focus on environmental and sustainable development issues, the Central Framework be used as the basis for compiling indicators, wherever appropriate.”

4. Research on the integration of indicators and SEEA was conducted after the introduction of the Sustainable Development Goals:
 - a. Assessing the linkages between global indicator initiatives, SEEA Modules and the SDG Targets. (Working document, UNEP-WCMC/UNSD, 2019)
 - b. Several policy related recommendations for natural capital accounting
 - c. Research on the four capital approach to sustainability in the early 2000’s
 - d. Research from the London Group.

¹ United Nations, *Treaty Series*, vol. 1760, No. 30619.

5. Reports are available from the London Group and the UN Committee of Experts on Environmental Economic Accounting also discuss the uptake of SEEA based information for policy.
6. Academic reports on using SEEA data for the development of indicators are available readily, though the primary focus for most of these are based on ecosystem accounting or heavily based on case studies.

2 Motivation for considering a change to the SEEA Central Framework

7. Indicators² are the key channel for communication to a broader audience. A plethora of indicator frameworks have emerged because of international efforts on sustainable development, sustainable financing, and human development. From this expansion of frameworks, the need to link SEEA to the broad groundswell of activity becomes paramount for relevancy and integration in domestic policy (see issue A3). Adaptations to SNA in the 2025 update also make available the ability to more closely integration with National Accounting. The inclusion of depletion into net measures of production, income and value add open the door for alignment with the physical components of SEEA CF Supply Use tables.
8. There is no consolidated standard for the adoption of SEEA into international or global indicator frameworks, nor is there any linkage to the use by domestic policy. One key recent finding from the UNCEEA was that the widespread of the adoption of SEEA by policymakers was very limited, yet the statistical office opinions that SEEA should be used by policy was widespread (reference pending).
9. Indicators are discussed more broadly in sections 2.4 and 6.4 of the SEEA CF and in depth in the SEEA Analysis and Extension Chapter 2. Limited references to external frameworks are included for example:
 - a. Beyond GDP (Section 6.4 SEEA CF, p6.4.6)
10. Other international reporting guidelines are now actively sought for integration with international indicator frameworks, these are designed around scientific principles and while correct, do not reflect the relationship of the environment to the economy in the same extent as sought by SEEA. For example, the International Energy Authorities' energy balances and the UNFCCC greenhouse gas emissions are in principle activity based and are difficult to compare to an industry viewpoint let alone as a comparison to sub components of SNA. However, they are seen as equivalent sources of indicators for use in Sustainable Development goals.

3 Nature of the proposed change and research questions

11. The broad proposal for consideration is whether section 2.4 and 6.4 from the SEEA CF should be extended to include a reference to some of the more common indicator frameworks. In the author's opinion there is a further three questions for consideration:
 - a. If the SEEA should recommend some aggregate indicators for more general use; and,
 - b. if SEEA should recommend that, for the purposes of national reporting, SNA 2025 and SEEA should have a common reporting standard.

² The term 'indicator' is intended as a common reference to a broad set of aggregates, derivations and particular statistics with no reference to an indicator 'standard' such as SMART at this time.

- c. Should this process review the structure and content of how SEEA should be communicated through global and domestic indicators for use in policy, business and community awareness.
- 12. Task Team A considered the approaches above and recommended the following for the guidance note:
 - a. Consider Approach a (SEEA should recommend some aggregate indicators), taking into account of the Applications and Extensions publication, other indicators derived from Material Flow Accounts
 - b. It should be noted in that indicators derived directly from SEEA CF Accounts should be the primary principle for indicators (noting that it could be difficult to agree on a key set of indicators)
 - c. The guidance note should have precise calculations for indicators in SEEA CF.
 - d. Guidance on indicators for each chapter will need to be included in SEEA CF
 - e. The guidance note should discuss the relationship of a set of SEEA CF based indicators compared to current global indicator frameworks (SDG) considering they have methods often developed without SEEA.

4 Links to other SEEA CF update issues

- 13. In taking forward work on integrating more information about indicators, links should be made to the following SEEA CF update issues
 - a. Issue A3 – Update of existing information on EE-IOT. Any extensions to the development of analytical approaches would need to reflect a set of indicators.
 - b. Issue A6 – Introduction of thematic accounts and strengthening the link to policy. The link to policy is critical for uptake of an indicator approach to reporting on SEEA CF. The two work programs should work to reflect the goals of each approach in context with how indicators can be used in a policy approach.
 - c. Issue A7 – Links to social domain. The key components of some indicators use social conditions (as defined in the issue paper). These two work programs should reflect the use of social information in context with indicator recommendations.
 - d. Issue A8 – Explicitly linking/integrating environmental activity accounts (ch.4), asset accounts (ch. 5) and flow accounts (ch.3). Any changes in these should be reflected in any indicator recommendations. There are also overlaps with changes to SNA 2025 such as the deduction of depletion in ‘net’ based aggregates which open up more potential for linked indicators.
 - e. Issue A9 – Consistency with 2025 SNA revision issues. There are overlaps with changes to SNA 2025 such as the deduction of depletion in ‘net’ based aggregates which open up more potential for linked indicators.

5 Existing materials

14. Potential materials that may be considered in developing a Guidance note include (but are not limited to):
 - a. Research and papers on indicators for the previous SEEA CF process and from London Group papers that have attempted to address this. For example:
 - i. https://seea.un.org/sites/seea.un.org/files/session_11_fareed.pdf Lists a number of indicators based on climate change linked to SEEA CF.
 - ii. https://seea.un.org/sites/seea.un.org/files/lg28_d4_s7_3_firdaus.pdf Circular economy indicators
 - iii. https://seea.un.org/sites/seea.un.org/files/nrrindex_paper_for_london_group_final.pdf National Resource Reserve Index
 - iv. https://seea.un.org/sites/seea.un.org/files/using_the_seea_for_the_derivation.pdf link between SEEA and SDGs, early draft.
 - b. Approaches suggested by international organisations on the use of SEEA for indicators such as the OECD/UNECE circular economy handbook, OECD/UNECE indicators for climate change, OECD four capital approach to sustainable development.
 - c. Links to other manuals, Applications and extensions, SEEA Water, SEEA Energy.
 - d. Internationally recognised indicator programs such as the Sustainable Development Goals, Global Biodiversity Frameworks.
 - e. UN SEEA website section, 'The SEEA and Global Policy'
 - f. Business reporting guidelines such as the global reporting initiative, Triple bottom line reporting, IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information and IFRS S2 Climate-related Disclosures.
 - g. Country examples of indicators (eg Netherlands/NAMEA)
15. In developing a 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.