



System of
Environmental
Economic
Accounting

SEEA CF Update

Guidance Note discussion: Issue C1 – Classification of Environmental Purposes

23 March 2026



United Nations

Issue C1: Classification of Environmental Purposes

- **Issue description October 2024:**
 - > “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.”
- **Statistical context:**
 - > SEEA CF Chapter 4 utilizes CEPA and CReMA under the umbrella of the Classification of Environmental Activities
 - > Further research on accounting for environmental activities, particularly in Europe, saw development of the Classification of Environmental Purposes (CEP) which merged CEPA and CREMA
 - > CEP adopted by UNSC in March 2024.

Classification of Environmental Purposes - 2024

01	Air and climate	
	0101	Reduction and control of greenhouse gases
	0102	Reduction and control of other air pollutants
02	Energy	
	0201	Energy from renewable sources
	0202	Energy savings and management
03	Wastewater and water resources	
	0301	Wastewater management
	0302	Water savings and management of natural water resources
04	Waste, materials recovery and savings	
	0401	Waste management
	0402	Materials recovery and savings
05	Soil, surface and groundwater, biodiversity and forest	
	0501	Protection of soil, surface and groundwater
	0502	Protection of biodiversity and landscape
	0503	Management of forest resources
06	Noise and radiation	
	6.1	Protection against noise and vibration
	6.2	Protection against radiation
07	Research and development	
08	Cross-cutting and other environmental purposes	

Key topics : Expected changes in SEEA CF

- Incorporating the CEP into the updated SEEA CF is, at one level, a standard expectation in which the accounts use the latest classifications.
 - > Impacts expected in labelling of rows and columns in tables in Chapter 4 although in fact most tables in Chapter 4 focus on environmental producers and products not type of activity.
 - > Main change would be in Section 4.2.4 which describes the CEA and also the annex that has a full description of the classes of the CEA.
 - > At the same time, the tables proposed for the integrated framework present accounts that are structured using CEP classes so this inclusion would be a change
 - > Consideration will be needed of the level of detail to be provided in the SEEA CF itself given that the CEP has been adopted as an international statistical standard with associated explanatory notes.
- **Question:**
 - > Would you expect other parts of the SEEA CF to change?

Key topics : From CEA to CEP

- There is a substantive change wherein the CEP is a classification of purposes and not a classification of activities as such.
- Section 4 of the paper describes this distinction building on the content of GN C3 and C4 in particular.
- No intention of opening further discussion on the conceptual basis for the CEP given the content in GN C3 and C4.
- Note that the general structure of the classes of the CEA and the CEP is that:
 - CEA separates EP and RM activities (CEPA + CReMA)
 - CEP is more of a merging of CEPA & CReMA.
- **Question:**
 - > Is the description in Section 4 of the difference between the classification of environmental purposes (CEP) and the classification of environmental activities(CEA) clear?

Key topics : Classifying resource management activities

In relation to RM activities there is a difference between the CReMA classes and the CEA classes.

This difference will need to be considered in describing the changes in the SEEA CF since incorporating the CEP in the SEEA CF is not the same as updating the CReMA in the CEP.

CEA (RM component)	CReMA
10. Management of mineral and energy resources	10. Management of water
11. Management of timber resources	11. Management of forest resources
12. Management of aquatic resources	12. Management of wild flora and fauna stocks
13. Management of other biological resources (excl. timber and aquatic resources)	13. Management of energy resources
14. Management of water resources	14. Management of minerals
15. Research and development activities for resource management	15. Research and development activities for resource management
16. Other resource management activities	16. Other resource management activities

Key topics : Classifying resource management activities

- For most resources there is a good correspondence between CEP classes and CEA RM activities.
- However, for aquatic (fisheries) resources the connection is far less clear and indeed, on reflection, this was the case in 2012 between the CReMA and the CEA RM classes, including subsequent explanatory notes to the CReMA which moved class 12 into CEPA class 6.
- Key issue is the scope and organization of classes related to resource management of biological resources. Relevant considerations include
 - > Clarifying the classification of marine management activities (especially concerning pollution)
 - > Clarifying the treatment of regulation and monitoring of environmentally damaging equipment and practices
 - > Differentiating activities between protecting biodiversity and managing biological resources
 - > Determining whether activities related to managing fish and aquatic resources should be separated as for forest resources
 - > Confirming the CEP distinction between reducing the intake of natural resources and their management
 - > Confirming the CEP inclusion of the growing of standing timber, pulpwood, coppice, nurseries, silvicultural equipment
- Question:
 - > What factors should be considered for classifying activities that have the purpose of management of biological resources?

Key topics : Classifying aquatic resource management activities

Activity / Product	CRema class	CEPA class	CEA class	CEP class
Harvesting of fish and other aquatic resources	Excl	Excl	Excl	Excl
Reduction in intake of wild fish	unclear	unclear	12.1	050201 (?) 040205 (?)
Protecting wild fish and aquatic resources and habitats (e.g. coral reefs)	12?	6?	6.1 (?)	050201
Management of invasive species		6?	Unclear	050201 (?)
Replenishing wild fish and aquatic resources	12	6	12.2	050201 (?)
Production of fish nets for less by-catch and related more efficient technology	12	6?	12.1	050201 (?)
Containment and clean up of oil spills	Excl	4.2	4.2	050102
Clean up and prevention of wastewater from cruise ships	Excl	2 ?	2 ?	050102 (?) 040101 (?)
Clean up and prevention of plastic pollution	Excl	3 ?	3 ?	040101 (?)
Regulation and monitoring of environmentally damaging fishing equipment and practices	Unclear (ETIGA?)	Unclear (ETIGA?)	Unclear (ETIGA?)	Unclear (ETIGA?)
Measurement and monitoring	12	6?	12.3	050203 (tbc)
Education, Training, Information provision and General Administration (ETIGA) Monitoring of fish stocks Management of fish quotas Management of fish catch Management of shellfish Management of marine plants and seaweeds	12	6?	12.4	050299 (tbc)

Key topics : Classifying forest resource management activities

Activity / Product	CRema class	CEPA class	CEA class	CEP class
Harvesting of timber and NWFP	Excl		Excl	Excl
Reduction in intake of natural timber	n/a		11.1	n/a
Reduction in intake of timber resources	11B		n/a	040201
Management of invasive species and pests	Unclear		Unclear	050303
Prevention of forest fires	11A		11.4	050302
Growing of standing timber, coppice, pulpwood and fire wood	Excl		Excl	050301
Operation of forest nurseries, silvicultural equipment	Excl		Excl	050301
Forest management land improvements – soil conservation, land reclamation	11A		4.3 ?	050301
Restoration and afforestation of forest areas	11A		11.3	050301
Production of more efficient wood harvesting equipment and more efficient wood stoves	11B		11.1	040201
Reuse of timber and wood	11B		11.2	040201
Measurement and monitoring	11A		11.5	050303
Education, Training, Information provision and General Administration (ETIGA)	11A		11.6	050399

Key topics : General reflections on the structure of the CEP

- **Questions**

- > Setting aside management of natural resources, are there any environmental purposes not sufficiently highlighted in the CEP that are relevant for accounting in the SEEA CF?
- > Is the treatment of borderline cases in the CEP sufficient for the purposes of accounting in the SEEA CF?
- > What, if any, additions should be made to the CEP explanatory notes – for example to recognise the extension to include secondary purpose?

Key topics : Links to other classifications and compilation

- Links to ISIC and CPC
 - > Expected to be possible to the extent that the activities and products for specific environmental themes (e.g. EP, RM, CE, CC-mitigation) can be classified to ISIC and CPC.
 - > However, in most cases going from ISIC / CPC data to CEP will be difficult
- Links to COFOG
 - > Content to be developed noting
 - Current COFOG Div 5 aligns well to CEPA classes
 - Challenges in recording RM activities, especially energy, under COFOG Div 5, but mapping to other COFOG classes appears possible
 - No effect on CEP of the extension to include secondary purpose but discussion may be needed on how to use CEP to account for secondary purpose activity
- Questions:
 - > What content should be included in the GN and SEEA CF concerning these links?
 - > What content should be included in the GN and/or SEEA CF concerning the compilation of estimates following the CEP - e.g. concerning data collection, estimation methods, secondary purpose, etc?

Summary of TT-C feedback

- Need to clarify the links to environmentally-related activities beyond those that have an environmental purpose as defined
 - > Clarify scope of the CEP, e.g. with regard to forest and bioeconomy related activities
 - > Consider collection of data from economic activities that manage natural resources (e.g. water companies, agricultural units) that may have some environmental purpose activities but not all
- Recognise need to further investigate coverage and classification of activities related to marine/aquatic resource management
- Clarify the application approach of the CEP
 - i. Identify whether economic activity has an environmental purpose first and then classify; or
 - ii. Start from CEP classes and identify economic activities
 - > Conceptually agree on (i) but in practice will be iterative, i.e. CEP will support identification
 - > Highlight links to practices such as budget tagging
- Clarify that CEP scope starts from the definition of environmental purpose in the SEEA CF and recognize that CEP itself sits outside the SEEA CF
- Note challenge of linking CEP resource management & energy classes to COFOG; EP links well to COFOG Div 5.
- Need to consider processes and steps for amending CEP if needed, in particular wrt explanatory notes

Questions for discussion

- Would you expect parts of the SEEA CF other than in Chapter 4 to change?
- Is the description in GN Section 4 of the difference between the classification of environmental purposes (CEP) and the classification of environmental activities(CEA) clear?
- What factors should be considered for classifying activities that have the purpose of management of biological resources?
- Setting aside management of aquatic resources, are there any environmental purposes not sufficiently highlighted in the CEP that are relevant for accounting in the SEEA CF?
- Is the treatment of borderline cases in the CEP sufficient for the purposes of accounting in the SEEA CF?
- What, if any, additions should be made to the CEP explanatory notes – for example to recognise the extension to include secondary purpose?
- What content should be included in the GN and SEEA CF concerning these links?
- What content should be included in the GN and/or SEEA CF concerning the compilation of estimates following the CEP - e.g. concerning data collection, estimation methods, secondary purpose, etc?

Discussion