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Items for discussion and decision: environmental-economic accounting

Report of the Committee of Experts on Environmental-Economic Accounting

Note by the Secretary-General

In accordance with Economic and Social Council decision 2024/312 and past practices, the Secretary-General has the honour to transmit the report of the Committee of Experts on Environmental-Economic Accounting, which is submitted to the Commission for discussion and decision.

* [E/CN.3/2025/1](#).



I. Introduction

1. At its fifty-fifth session, held from 27 February to 1 March 2024, the Statistical Commission adopted decision 55/109 (see [E/2024/24-E/CN.3/2024/36](#), chap. I, sect. C), in which it:

(a) Endorsed the proposed update of the System of Environmental-Economic Accounting (SEEA) Central Framework, noting that the Framework should remain responsive to emerging demands for integrated environmental and economic data in support of climate change, the circular economy, disaster risk reduction, resource management, green growth and jobs, biodiversity and other policies and be aligned with the updated System of National Accounts and balance of payments and other recently revised standards, classifications and manuals, as appropriate, and requested the Committee to submit, at the next session of the Commission, the list of issues and the road map for its update;

(b) Encouraged countries, international organizations, multilateral development banks and donors to actively participate in and contribute financially and in kind to the update of the Framework;

(c) Welcomed the use of the SEEA Ecosystem Accounting as the methodological basis for multiple headline indicators of the monitoring framework of the Kunming-Montreal Global Biodiversity Framework, called upon national statistical offices to engage with their biodiversity focal points and encouraged the Committee to support the implementation of the monitoring framework and to facilitate collaboration between the statistical and the biodiversity communities to strengthen national monitoring and reporting;

(d) Welcomed the Committee's progress in advancing the development of global SEEA databases, in particular the establishment of global data sets for air emissions accounts and energy accounts, and encouraged countries to submit data and disseminate their accounts;

(e) Encouraged the Committee to continue its involvement in the Data Gaps Initiative, in particular to support closing data gaps related to climate change, and to promote the accounts;

(f) Welcomed the Committee's efforts to advance the research agenda of the SEEA Ecosystem Accounting, the development of methods, guidance and tools to support implementation of the accounts and the use of the accounts for international initiatives;

(g) Welcomed the progress in country implementation of the SEEA, noted the importance of partnerships, regional collaboration, communities of practice and the System's focal points network in supporting implementation and encouraged the Committee to further accelerate implementation of the Framework and SEEA Ecosystem Accounting;

(h) Supported the efforts of international organizations, regional commissions and statistical training institutes in providing technical assistance, organizing workshops and training and developing compilation tools, and noted the importance of ensuring that resources continue to be made available for this work;

(i) Expressed its appreciation for the collaboration of the Committee with the World Tourism Organization in the development of the statistical framework for measuring the sustainability of tourism, noted country interest in this topic, and encouraged the Committee to continue collaboration in this area; and

(j) Welcomed the work programme of the London Group on Environmental Accounting, including its engagement in the update of the Framework.

2. The work of the Committee is organized according to four broad areas of work, with members of the Bureau leading the related parts of the programme of work, as agreed in the Committee's mandate and governance. The areas of work are: area A, coordination and communication, led by the Australian Bureau of Statistics; area B, methodological development for normative standards and other research, divided into two sub-areas (area B1, SEEA Central Framework, led by Statistics Netherlands, and area B2, SEEA Ecosystem Accounting, led by South Africa); area C, development of databases, led by the Organisation for Economic Co-operation and Development (OECD); and area D, implementation and statistical capacity-building, jointly led by the Kenya National Bureau of Statistics and the Statistical Institute for Asia and the Pacific. Statistics Canada currently chairs the Committee. The Committee works in close collaboration with the London Group on Environmental Accounting, chaired by the German Federal Statistical Office, to advance the practical and methodological development of the SEEA Central Framework and SEEA Ecosystem Accounting.

3. The present report presents the work programme for updating the SEEA Central Framework, an update of the mandate and governance of the Committee, the progress made during the past year and future areas of work for each working group of the Committee and the London Group. Actions to be taken by the Statistical Commission are presented in section V.

II. Work programme for the update of the SEEA Central Framework

4. At its fifty-fifth session, in 2024, the Statistical Commission endorsed the proposed update of the SEEA Central Framework and requested the Committee of Experts to submit for its consideration at its next session, the list of issues and the update process for the SEEA Central Framework. These are presented below, along with details on funding and communication and user engagement.

A. Issues for the update of the SEEA Central Framework

5. Over the past year, the Committee of Experts, through its technical committee on the SEEA Central Framework, has worked on finalizing the list of issues for the update of the Framework. The technical committee developed an initial list of issues based on the research agenda of the SEEA Central Framework; issues arising from the implementation of the SEEA Central Framework and discussions at the meetings of the London Group on Environmental Accounting; and issues from the update of the 2008 System of National Accounts.

6. The initial list of issues, together with a proposed prioritization, was circulated for global consultation from July to September 2024. To ensure a broad outreach for the consultation, the Statistics Division of the United Nations Secretariat contacted national statistical offices as well as various communities of experts, such as national accounts experts and government finance statistics experts, and different user communities. A total of 115 national statistical offices, line ministries, academia, international organizations and non-governmental organizations responded to the consultation. The high number of responses reflects the strong interest in the SEEA Central Framework from a wide range of stakeholders. Overall, there was broad support for the issues and the proposed prioritization.

7. The Committee of Experts finalized a list of high priority issues to be addressed under the update of the SEEA Central Framework based on the feedback received during the global consultation and the recommendations of the technical committee. The rest of the issues will be part of the long-term research agenda for future updates of the SEEA Central Framework. The Committee of Experts will periodically re-evaluate the list of issues throughout the update process to ensure that the focus of the update remains on high-priority issues that can be addressed within the scope of the current update. The list of issues for the update of the SEEA Central Framework is available to the Statistical Commission as a background document, together with a summary of the global consultation.

B. Update process

8. The update of the SEEA Central Framework will follow a three-pronged approach which includes: (a) undertaking technical research to reach recommended guidance on the issues identified for the update; (b) engaging in broad consultations with compilers, users and relevant stakeholders; and (c) coordinating and collaborating with different expert communities and update processes to ensure the consistency and relevance of the updated recommendations.

9. The technical committee will carry out the work through the establishment of four task teams, focusing on: (a) overarching topics, including consistency with the System of National Accounts; (b) physical flow accounts; (c) environmental activity accounts and related flows; and (d) asset accounts. The task teams will be responsible for undertaking technical research and drafting guidance notes to propose solutions for the updated SEEA Central Framework and will report to the technical committee. The task teams will be supported by the Statistics Division and the editor of the SEEA Central Framework. The technical committee will work closely with the London Group on Environmental Accounting throughout the update process (see sect. IV.E below). The Committee of Experts will oversee and coordinate the update process at a high level and the Bureau will provide regular oversight of and guidance to the technical committee.

10. The work in 2024 focused on finalizing the list of issues for the update, building up the task teams and identifying sources of funding. In 2025 and 2026, the task teams will progressively draft the guidance notes and hold staggered global consultations on the notes. The editor and task teams will then update the relevant text of the SEEA Central Framework under the guidance of the editorial board. A global consultation on SEEA Central Framework chapters is anticipated to take place in 2027, with the updated SEEA Central Framework being submitted to the Statistical Commission for endorsement at its fifty-ninth session, in 2028.

11. The timeline and update process of the SEEA Central Framework are being coordinated with the revision processes of related standards such as the Classification of the Functions of Government and the *Government Finance Statistics Manual* in order to ensure a common approach on issues of common relevance as applicable. A description of the update process is available to the Statistical Commission as a background document.

C. Funding

12. The update process will be funded by in-kind contributions, direct funding of activities by countries and organizations and financial contributions, which will be managed through a trust fund. Countries and organizations are encouraged to

contribute, whether through in-kind contributions, direct funding of activities or contributions to the trust fund.

13. The trust fund will be set up to fund the development of guidance notes; the services of an editor; the participation of experts in the meetings of the technical committee; global and regional user forums; consultancy services; and the editing, typesetting and printing of the updated SEEA Central Framework.

D. Communication and user engagement

14. As noted by the Statistical Commission at its previous session, it is important that the SEEA Central Framework remain responsive to emerging demands for integrated environmental and economic data. With this in mind, the Committee of Experts has taken an inclusive approach towards communicating the update. For instance, significant efforts were made to reach a broad community of environmental accountants, national accountants, policymakers, academia, business organizations and more during the global consultation on the list of issues for the update of the SEEA Central Framework. This inclusive approach ensures that the update covers issues that will inform new policy demands as well as resolve important issues from a compiler's point of view. The Committee also plans to hold global and regional user forums, which will help to ensure that the updated SEEA Central Framework is applicable to countries around the world. In addition, the Committee plans to continue to actively engage with relevant groups of experts, such as the Advisory Expert Group on National Accounts, the Network of Economic Statisticians and the Friends of the Chair group on social and demographic statistics to obtain user feedback and input to the update.

15. The Committee of Experts, through its working group on coordination and communication and in coordination with the technical committee, will develop a communication strategy to engage with the broader community on the update process of the SEEA Central Framework (see also sect. IV.A).

III. Mandate and governance of the Committee

16. The current mandate and governance of the Committee of Experts was adopted by the Statistical Commission in 2010 (see decision 41/108(c)), yet the work of the Committee has naturally evolved over the past several years. With this in mind, the Committee agreed to review its current mandate and governance and assess if adjustments were needed to ensure that they appropriately reflect the work and priorities of the Committee and if there were ways to improve efficiency and communication. In January 2024, the Bureau established a small task team to discuss possible updates to the Committee's mandate and governance and potential improvements to its working methods. The task team included the Chair of the Committee, the chairs of the working groups and technical committees, the International Monetary Fund (IMF) and the Statistics Division.

17. The updated mandate and governance provide further detail on the governance structure of the Committee of Experts, including the provision of electing a Co-Chair, and introduce the establishment of a steering group, consisting of the Bureau's delegates to the Statistical Commission, to strengthen high-level engagement and build better linkages to related areas of work and priorities within statistical offices. It is envisaged that the steering group will meet annually on the sidelines of the Commission's sessions, with an additional meeting being organized during the year. The mandate and governance are complemented with a document describing the working methods and functioning of the Committee's working groups and technical

committees; processes for determining membership in the Committee and its bodies; communication between the bodies of the Committee and with external stakeholders; and coordination with the London Group on Environmental Accounting.

18. The updated mandate and governance were discussed and endorsed by the Committee of Experts at its nineteenth meeting, in June 2024, and are presented for endorsement by the Commission as a background document.

IV. Work programme of the Committee's working groups and technical committees and the London Group on Environmental Accounting

19. This section covers the progress and future plans of the Committee's technical committees and working groups. It also contains a summary of the activities of the London Group on Environmental Accounting.

A. Area A: coordination and communication (led by the Australian Bureau of Statistics)

20. The working group on coordination and communication focuses on fostering collaboration between initiatives related to environmental-economic accounting and promoting the use of the SEEA for emerging policy issues. These efforts demand strong and effective collaboration and communication between national statistical offices, line ministries and the international community. This year, the working group developed a webinar series on the uses of the SEEA for policy.¹ Next year, the working group plans to develop a communications strategy to support the update of the SEEA Central Framework.

21. The webinar series on the uses of the SEEA for policy is aimed at highlighting various priority and/or emerging policy areas that can be informed by the SEEA, showcase the benefits of the SEEA, explore areas where the SEEA has not been used but could play a role, and bring people together from various disciplines. Two webinars were held in 2024 on the links between the SEEA and the monitoring framework of the Kunming-Montreal Global Biodiversity Framework, including its ecosystem-related headline indicators. The webinars were organized in collaboration with the secretariat of the Convention on Biological Diversity and drew large audiences from the environmental-economic accounting community as well as other communities, particularly the biodiversity community.

22. The working group will develop a communication strategy to support the update of the SEEA Central Framework to ensure an inclusive and effective outreach to both the producer and user communities during the update process. The working group will coordinate with the technical committee on the SEEA Central Framework to elaborate a communication strategy (see also sect. II.D below). The working group maintains a landscape assessment of different groups working in the environmental-economic accounting space and their relationships, which will help to inform the group of potential avenues for collaboration.

23. The working group continues to focus on mainstreaming the SEEA in four main thematic areas: biodiversity, climate change, measuring the sustainability of tourism, and the circular economy. These are areas where the accounts can provide valuable insights related to environmental challenges.

¹ See <https://seea.un.org/content/webinar-series-uses-seea-policy>.

Biodiversity

24. At its fifteenth meeting, in 2022, the Conference of the Parties to the Convention on Biological Diversity adopted the Kunming-Montreal Global Biodiversity Framework and its monitoring framework, which includes two headline indicators based on the SEEA Ecosystem Accounting: indicator A.2, on the extent of natural ecosystems, and indicator B.1, on services provided by ecosystems. The Statistics Division is a member of the Ad Hoc Technical Expert Group on Indicators for the Biodiversity Framework and has facilitated the drafting of the metadata for the two headline indicators. This effort was carried out in close consultation with the technical committee on the SEEA Ecosystem Accounting (see sect. IV.B (ii) for further details). During its sixteenth meeting, the Conference of the Parties considered, among other things, technical updates to the monitoring framework, possible disaggregation of headline indicators and the guidance developed by the Ad Hoc Technical Expert Group. A decision addressing these issues is expected to be adopted at a resumed session of the sixteenth meeting of the Conference of the Parties, in 2025.

25. The Committee of Experts continues to remain engaged with the secretariat of the Convention on Biological Diversity in order to support the parties in their use of statistical tools and products for monitoring and reporting on the Global Biodiversity Framework.

Climate change

26. The work under area A continues to prioritize mainstreaming the SEEA into climate change initiatives. Area A and the broader Committee of Experts have continued to contribute to the third phase of the Group of 20 Data Gaps Initiative. Recommendations 1 to 7 of the third phase address data gaps on climate change statistics. The SEEA provides the methodological basis for recommendations on greenhouse gas emission accounts and national carbon footprints (recommendation 1); energy accounts (recommendation 2); climate-impacting government subsidies (recommendation 6) and climate change mitigation and adaptation expenditures (recommendation 7).²

27. Over the past year, several virtual meetings/workshops for Group of 20 and participating economies were organized as part of the third phase of the Data Gaps Initiative to agree on targets for the recommendations and to facilitate progress on the implementation of recommendations 1, 2, 6 and 7. The Committee of Experts is also working with the Data Gaps Initiative task teams on recommendations 6 and 7 to develop reporting templates, which will feed into the update process of the SEEA Central Framework. In the coming years, the Committee of Experts, particularly the technical committee on the SEEA Central Framework (area B.1) and the working group on the development of databases (area C), will continue to work in close collaboration with IMF, which provides the secretariat of the Data Gaps Initiative, in advancing methods and data for the relevant recommendations of the third phase of the Initiative (see also sect. IV.A).

28. In addition, the working group has contributed to the annual Economic Commission for Europe (ECE) expert forum for producers and users of climate change-related statistics and the ECE task force on the role of national statistical offices in achieving national climate objectives. The task force has developed guidance³ on the role of national statistical offices in reporting under the Paris Agreement, meeting information needs of national policymaking in the areas of

² See <https://www.imf.org/en/News/Seminars/Conferences/DGI/g20-dgi-recommendations#dgi3>.

³ See <https://unece.org/statistics/documents/2023/12/informal-documents/guidance-role-national-statistical-offices>.

climate change adaptation and mitigation, just transition, financial aspects of climate action, and informing the public about climate-related issues. After broad consultation, the guidance document was endorsed by the Conference of European Statisticians in June 2024 and will be issued as official publication in 2025.

Measuring the sustainability of tourism

29. After the Statistical Commission's adoption of the statistical framework for measuring the sustainability of tourism during its fifty-fifth session, in 2024, the Committee of Experts has continued its close engagement in this area, coordinating with the World Tourism Organization's Committee on Statistics and the Expert Group on Measuring the Sustainability of Tourism. The Expert Group is currently developing an implementation strategy for the statistical framework and a core set of indicators for international comparability purposes, which will underpin the expansion of the international tourism statistics database managed by the World Tourism Organization. To carry out this work, the Expert Group will establish two dedicated task teams: one focused on the implementation strategy and another on core indicators. In addition, the Expert Group, and particularly its editorial board, will continue to oversee the finalization of the statistical framework for measuring the sustainability of tourism towards its publications and translation in the United Nations official languages. The Expert Group will also maintain the research agenda on measuring the sustainability of tourism. The Expert Group will coordinate with the Committee of Experts and its various working groups in carrying out these activities.

Circular economy

30. The working group continues to coordinate with the ECE task force on measuring the circular economy, established by the Bureau of the Conference of European Statisticians which, jointly with OECD, prepared the *Conference of European Statisticians' Guidelines for Measuring Circular Economy (Part A: Conceptual Framework, Indicators and Measurement Framework)*.⁴ The SEEA is recognized in the guidance as an important framework for measuring many of the circular economy drivers and direct and indirect effects on issues such as climate change and biodiversity loss. The ECE task force is now engaged in drafting part B of the framework, which will explore in more detail the extent to which the SEEA can be utilized to produce the proposed core indicators. Part B will provide guidance on data sources for producing the core indicators, requirements for institutional collaboration, guidance on using indicators and further case examples. The Committee of Experts will continue to be engaged in this work; part B of the framework is planned to be presented to the plenary session of the Conference of European Statisticians in June 2026 for endorsement.

Communication

31. The SEEA website⁵ and quarterly "SEEA News and Notes" newsletter⁶ continue to function as the Committee of Experts' main vehicles to engage with and inform stakeholders and the general public. The website and newsletter serve as important mechanisms for countries to share their national experiences and publications, and for the Committee to highlight international initiatives and events relevant to the community, such as the webinar series on uses of the SEEA for policy and the Seventh

⁴ See <https://unece.org/statistics/publications/guidelines-measuring-circular-economy-part-conceptual-framework-indicators>.

⁵ See seea.un.org.

⁶ See <https://seea.un.org/content/seea-news-and-notes-archive>.

Global Policy Forum on Natural Capital, organized by the World Bank together with the Statistics Division in March 2024.

32. The newsletter is issued quarterly, and its audience saw a steady growth of approximately 200 new subscribers during the year, reaching a total of 2,200 subscribers. In addition, the Statistics Division continues to expand the SEEA website's knowledge base and added approximately 70 publications to the knowledge base in 2024, along with 250 papers and presentations from meetings and events.

B. Area B, methodological development for normative standards

33. The work of area B of the Committee of Experts focuses on advancing the methodological development and supporting the implementation of the SEEA Central Framework and SEEA Ecosystem Accounting through the development of guidelines. The present section describes the progress of work and planned activities of both groups.

1. Area B1, SEEA Central Framework (led by Statistics Netherlands)

34. While the update of the SEEA Central Framework (see sect. II) is the main focus for the technical committee on the SEEA Central Framework, the technical committee has continued to serve as a forum to provide feedback on methodological material related to the SEEA Central Framework. In particular, this year the technical committee reviewed and provided inputs to the update of the 2008 System of National Accounts and the relevant guidance that is being developed as part of the System of National Accounts revision process, such as the compilation guide on measuring natural resources in the national accounts, with a view to identifying and addressing possible inconsistencies with the SEEA.

35. The Technical Committee also provided feedback on the statistical guideline on measuring flows of plastics along the life cycle, developed by the United Nations Environment Programme (UNEP). The guideline provides national statistical offices and other relevant organizations with methodological guidance on compiling high quality and comparable statistics on plastics to inform policies on responsible consumption and production, circular economy, etc. The guideline uses the SEEA accounting framework to account for plastics and plastic waste, and the technical committee provided feedback on the guideline, focusing on its consistency with the SEEA Central Framework.

36. Given the upcoming work on the update of the SEEA Central Framework, the technical committee enlarged its membership with new countries, taking into account equitable regional representation in the technical committee. Three new countries joined the technical committee this year.

2. Area B2, SEEA Ecosystem Accounting (led by South Africa)

37. The technical committee on the SEEA Ecosystem Accounting is responsible for the maintenance and further methodological development of the SEEA Ecosystem Accounting and to support its implementation through the development of guidelines. With the adoption of the SEEA Ecosystem Accounting by the Statistical Commission in 2021, the technical committee on the SEEA Ecosystem Accounting has mainly focused its activities on developing technical guidance to support country implementation.

38. The technical committee continued implementing its work programme for 2023–2025, focusing on the following three components: (a) developing practical guidance notes for countries; (b) supporting the development of headline indicators

for the Kunming-Montreal Global Biodiversity Framework that are based on the SEEA Ecosystem Accounting; and (c) overseeing the task teams on forest ecosystems and ocean accounting.

39. With regard to the development of practical guidance notes, the technical committee contributed to the development of guidance on operationalizing agricultural ecosystem types in the International Union for Conservation of Nature and Natural Resources (IUCN) Global Ecosystem Typology, in partnership with IUCN, and is developing a structured set of checks for guiding, assessing and improving the quality of ecosystem services accounts, in partnership with the Joint Research Centre of the European Commission.

40. The technical committee continued its work to refine the metadata for the headline indicators of the Kunming-Montreal Global Biodiversity Framework related to the SEEA, namely indicators A.2, extent of natural ecosystems, based on ecosystem extent accounts, and B.1, services provided by ecosystems, based on ecosystem services accounts. The Biodiversity Framework is expected to provide substantial impetus to the development of ecosystem accounts by countries, as parties to the Convention on Biological Diversity will start submitting their national reports in 2026 and at regular intervals thereafter.

41. The technical committee established two task teams to assist with development of the metadata for indicators A.2 and B.1 and have continued their work to support the development of templates for national reporting on these indicators (led by the secretariat of the Convention on Biological Diversity) and further development of compilation guidance. The task teams are composed of members of the technical committee with relevant expertise, select members of the Ad Hoc Technical Expert Group on Indicators and other relevant experts. Next year, the two task teams will begin developing compilation guidelines for the indicators, which are expected to be tested in a few countries by the beginning of 2026.

42. The Statistics Division began a two-year project funded by the European Union on a monitoring framework for the Kunming-Montreal Global Biodiversity Framework, which will focus on the development of the compilation guidelines for the Biodiversity Framework headline indicators A.2 and B.1 and their testing in three project countries. The project also aims to build capacity for compiling ecosystem accounts in the project countries, in particular ecosystem extent and ecosystem services accounts, as well as to develop tools and global datasets that can support national compilation of data for the indicators for all countries.

43. The technical committee is engaging with relevant initiatives working towards advancing the implementation and development of tools for ecosystem accounting, in particular to compile ecosystem extent and ecosystem services accounts. The technical committee is engaged with the Pioneering Earth Observation Applications for the Environment Ecosystem Accounting (PEOPLE-EA) project, which is studying the relevance of Earth observations for compiling SEEA ecosystem accounts and to demonstrate its use for terrestrial and freshwater ecosystems. Similarly, the technical committee is engaged with the Global Ecosystems Atlas initiative, led by the Group on Earth Observations, which is bringing together high-quality global, regional and national ecosystem maps into a single, open, online resource.

44. The two task teams on forest ecosystems and ocean accounting which have been established under the technical committee have continued their work in advancing ecosystem accounts, in relation to forest ecosystems and oceans respectively. The task team on forest ecosystems has focused on developing a technical note on forest ecosystems to provide clarity on the conceptual differences between forest land and forest ecosystems and provide guidance on how to identify forest ecosystems based on the IUCN Global Ecosystem Typology. The task team on ocean accounting

developed three discussion papers aimed at supporting the methodological development and implementation of ocean accounts in countries, including: (a) a global stocktake of ocean accounts implementation; (b) data structures for ocean accounting; and (c) marine ecosystem services.

45. In 2024, the technical committee expanded its membership to three additional countries to strengthen country and regional representation. In the coming year, the technical committee will continue to focus its work on the indicators related to the Global Biodiversity Framework, development of guidance notes to support compilation of ecosystem accounts and overseeing the work of the two task teams. It is further expected that the technical committee will contribute to the update of the SEEA Central Framework to ensure its alignment with the SEEA Ecosystem Accounting, as appropriate.

C. Area C, development of databases (led by OECD)

46. The working group on the development of databases is responsible for the development of databases for SEEA accounts in line with international statistical standards and recommendations to support priority areas of the Committee of Experts. The working group aims to coordinate and harmonize data collection activities to reduce response burdens and build synergies. Over the past year, the working group has continued to focus on five priority areas (air emissions, energy, material flows, land and water) that were identified at the eleventh meeting of Committee of Experts, in 2016.

Global databases

47. In the first half of 2024, the Statistics Division and OECD disseminated the results of the first global data collection of air emissions and physical energy flow accounts, which was initiated in 2023 to complement the data collection for European Statistical System countries by Eurostat. Several countries outside the European Statistical System responded to the global data collection on air emissions and physical energy flow accounts.

48. For the second round of global data collection, some adjustments were introduced to the questionnaires to better align with the Eurostat questionnaires and improve international comparability. Overall, responses to the 2024 round of data collection showed an improvement in the availability and granularity of the data reported as compared with the previous round of data collection. Data collected in the 2024 round will be disseminated in early 2025.

49. Along with the working group on coordination and communication, the working group on the development of global databases continues to coordinate with and contribute to the third phase of the Data Gaps Initiative (see also sect. IV.A). The global questionnaires on air emissions and physical energy flow accounts provide the templates for reporting on recommendations 1 and 2 of the Initiative.

50. UNEP continues to undertake work on material flow accounts through regular updates of the Global Material Flows Database, which covers more than 200 countries and territories for the period 1970–2024 and is one of the sources for indicators 8.4.1/12.2.1 (material footprint) and 8.4.2/12.2.2 (domestic material consumption) of the Sustainable Development Goals. In 2024, UNEP reported estimates of these indicators for non-European Union countries to the global Sustainable Development Goals database and asked these countries to validate estimates for domestic material consumption and, if possible, replace them with national data. After this review phase, data will be reported to the global database for the Goals in about March 2025.

51. For land cover accounts, the working group reviewed the draft questionnaire on land cover accounts which was developed by the OECD, the Food and Agriculture Organization of the United Nations and the Statistics Division in consultation with Eurostat, the European Environment Agency and the secretariat of the United Nations Convention to Combat Desertification, in order to start piloting the questionnaire with selected countries towards the end of 2024. A feedback form was also developed to collect comments and suggestions national compilers may have on the questionnaire. In the pilot phase, OECD sent the pilot questionnaire to seven OECD member countries, while the Food and Agriculture Organization sent it to 17 member States, in coordination with the Statistics Division. The work on land cover accounts is coordinated with ongoing work on ecosystem extent accounts, for instance by Eurostat. Results of the pilot study are expected to be evaluated and reported to the Committee in 2025.

52. For water accounts, OECD initiated a study to assess the feasibility of compiling physical water flow accounts from available data sources, most notably from the joint OECD/Eurostat questionnaire on the state of the environment (inland waters) and the Statistics Division/UNEP questionnaires on environment statistics (water section),⁷ and to identify ways to fill the gaps using model-based estimates. OECD and the Statistics Division will coordinate the feasibility study to ensure a global approach. In parallel, Eurostat intends to undertake a study for European Statistical System countries to assess the quality and completeness of available data and their fitness to develop water accounts on the quantity of water resources for human use (households, industry, agriculture). In addition, Eurostat plans to examine the possibility of using model-based estimates for the compilation of physical water flow accounts. A report will be prepared by the working group on the outcome of these feasibility studies and initial recommendations will be discussed at the Committee of Experts meeting in June 2025. The recommendations will consider both the feasibility of implementation as well as the link with the SEEA Ecosystem Accounts.

53. Recognizing that timely SEEA-based air emissions accounts with extensive country coverage can help in closely examining structural trends in greenhouse gas (GHG) emissions, Eurostat, the International Energy Agency, IMF, OECD and the Statistics Division collaborated to develop estimation techniques to produce quarterly GHG emissions data that aligns to the timeliness of quarterly gross domestic product statistics, utilizing available data as efficiently as possible. The methodology for these estimations is detailed in the IMF publication, *Data for a Greener World: A Guide for Practitioners and Policymakers*. Leveraging the work of this task team, IMF, Eurostat and OECD publish experimental SEEA-based quarterly GHG emissions accounts.

54. Looking ahead to the period beyond the current road map for 2021–2025,⁸ which focuses on the five priority accounts, the working group started discussing possible priority accounts for the next road map starting in 2026. This includes a re-evaluation of the current priority accounts and the identification of potential new priority accounts. Priority accounts for the next five-year period (2026–2030) will be proposed at the next meeting of the Committee of Experts in 2025.

Artificial Intelligence for Environment and Sustainability for SEEA

55. The eighth International Conference on Big Data and Data Science for Official Statistics⁹ with the theme of “Informing climate change and sustainable development policies with integrated data” took place in Bilbao, Spain, from 10 to 14 June 2024 and was hosted by the Basque Centre of Climate Change, the developers of Artificial

⁷ See <https://unstats.un.org/unsd/envstats/questionnaire>.

⁸ See https://seea.un.org/sites/seea.un.org/files/area_c_roadmap_status_of_accounts.pdf.

⁹ See <https://unstats.un.org/bigdata/events/2024/conference/>.

Intelligence for Environment and Sustainability (ARIES) for SEEA.¹⁰ The SEEA community had a prominent role in the organization and the substantive agenda of the Conference, which included a session on the topic “Informing biodiversity policies through use of big data, remote sensing and citizen science” and a session on the topic “Integrated modelling for ecosystem extent mapping and ecosystem services”. A technical workshop on ARIES for SEEA followed the Conference, where practitioners from national statistical offices were introduced to the ARIES platform through practical hands-on exercises on using ARIES for SEEA for the compilation of ecosystem accounts.

56. Some of the main activities undertaken in 2024 include: furthering work on the sector hub of ARIES for the SEEA¹¹ through collaboration between the Basque Centre for Climate Change, the Donostia International Physics Centre, the Statistics Division and the United States Geological Survey; in-person and virtual participation in capacity-building workshops in Africa, Europe and Latin America; technical support on ecosystem accounts compilation to several countries, including Colombia, Germany, Greece, Italy, Nigeria, Norway, Senegal and Slovakia; model testing with national statistical offices; coupling of the ARIES platform to the openEO platform of the European Space Agency, which allows for a progressive integration of models developed under the European Union’s project on integrated natural capital accounting within the ARIES ecosystem; and continued development of global baseline estimates of vegetation and soil carbon stocks for terrestrial ecosystems for the report of the World Bank, *Changing Wealth of Nations*. The ARIES team also supports IMF to develop a risk-based framework for forward-looking physical and transition risk indicators, to mitigate the effects on population and economies of the increasingly frequent and severe climate hazards. The number of users of the application has increased from about 4,800 to 6,000 users.

D. Area D, implementation and statistical capacity-building (led by Kenya National Bureau of Statistics and the Statistical Institute for Asia and the Pacific)

57. The working group on implementation and statistical capacity-building is responsible for coordinating capacity-building activities and overseeing the annual Global Assessment of Environmental-Economic Accounting and Supporting Statistics, which is carried out by the Statistics Division. Over the past year the working group also worked towards the revitalization of the SEEA focal point network.

Global Assessment of Environmental-Economic Accounting and Supporting Statistics

58. The Global Assessment serves to gain a better understanding of national SEEA implementation, including institutional and funding arrangements; countries’ priorities and future plans for implementing accounts; technical assistance received and provided; and the use of the accounts.¹² The Assessment also supports the monitoring of indicator 15.9.1 of the Sustainable Development Goals on the integration of ecosystem and biodiversity values into national and local planning, development processes, poverty reduction strategies and accounts, through implementation of the SEEA. In 2024, the Global Assessment was conducted as an abbreviated assessment, which is conducted in between benchmark years to collect

¹⁰ See <https://seea.un.org/content/aries-for-seea>.

¹¹ See <https://unstats.un.org/bigdata/hubs/spain/>.

¹² See <https://seea.un.org/content/global-assessment-environmental-economic-accounting>.

information on the specific accounts countries are compiling. The results are available to the Statistical Commission as a background document.

Revitalization of the SEEA focal point network

59. As requested by the Committee of Experts, the working group undertook a review and update of the terms of reference for the SEEA focal point network to ensure that the updated terms of reference reflect the inputs of the broader SEEA community. The updated terms of reference include the following responsibilities for the focal points: responding to international requests, including the coordination of national responses to the Global Assessment and data collection efforts; serving as a contact point for queries related to environmental accounts in the country by international agencies and, as appropriate, supporting national level activities; and exchanging knowledge and information related to SEEA implementation among focal points. The updated terms of reference were endorsed by the Committee at its nineteenth meeting. Next year, the working group aims to regularly engage with the members of the SEEA focal point network through sharing of information on SEEA-related activities, capacity-building projects and other relevant information. Countries are also encouraged to empower and engage their SEEA focal points at the national level. Most focal points are from national statistical offices and their increased visibility at the national and international levels should be encouraged by their organizations.

Summary of main implementation activities by working group members

60. The working group coordinates capacity development activities at the global and regional levels, as well as ensures that lessons learned from SEEA implementation in countries are shared more widely. To ensure improved coordination of capacity-building activities, the Committee of Experts agreed to expand the membership of area D to include, among others, regional development banks, additional international organizations and other entities undertaking SEEA implementation activities, and countries. A summary of the main implementation activities by working group members is presented below. It should be noted that several members of the working group, in particular United Nations entities, continue to face resource constraints in conducting SEEA implementation activities due to the liquidity crisis, and hence their capacity-building efforts have been restricted in the past year.

61. The Statistics Division, in cooperation with partners, conducted two in-person workshops, one focusing on supporting climate change and biodiversity policies for countries in Central Asia and the Caucasus in collaboration with the Statistical Institute for Asia and the Pacific and one on energy statistics, balances and accounts in collaboration with the Economic and Social Commission for Western Asia; the Statistical Economic and Social Research and Training Centre for Islamic Countries; the Arab Institute for Training and Research in Statistics; and the International Energy Agency. In addition to the European Union funded project on the monitoring framework for the Kunming-Montreal Global Biodiversity Framework, (see also sect. IV.B.2), the Statistics Division will also start implementing a four-year Development Account (seventeenth tranche) project, on evidence-based climate action through artificial intelligence and data innovation for Caribbean small island developing States, which focuses in part on ocean accounting for Caribbean small island developing States, targeting coastal areas and pressures on coastal ecosystems from climate change.

62. The Economic and Social Commission for Asia and the Pacific (ESCAP), through its Statistics Division and the Statistical Institute for Asia and the Pacific, held several in-person global and regional workshops in 2024 in collaboration with

partners focusing on energy, air emissions, water and ecosystem accounts, as well as facilitated e-learning courses on the SEEA Central Framework and SEEA-based climate change-related indicators. In-country and remote technical assistance were provided to Bhutan (forest, land), Fiji (forest), Maldives (SEEA road map), Mongolia (waste), Palau (energy, water), Samoa (water, ocean), Tonga (energy, land) and Vanuatu (land). In addition, two SEEA-focused knowledge-sharing sessions were organized as part of the Asia-Pacific Data Integration Community of Practice. ESCAP will continue its SEEA capacity-building activities in 2025, including targeted technical assistance and online and in-person workshops on SEEA-related topics of Asia-Pacific priorities, including those related to climate change information.

63. UNEP, in collaboration with the Commonwealth Scientific and Industrial Research Organisation, added a new module on trade flows to its e-learning course on economy-wide material flow accounts. This module, along with an existing module on domestic extraction, will be joined by two additional modules in 2025 on material outflows and balancing items. UNEP has also initiated capacity-building activities on economy-wide material flow accounts in Ecuador and Namibia, as well as provided support to Burundi on the identification of priority accounts and to Bhutan on forest accounts (in collaboration with ESCAP). The work will continue in 2025.

64. The Asian Development Bank is currently working with selected member countries to compile specific SEEA accounts, including Armenia (air emissions), Thailand (forest, land) and Kazakhstan (natural capital). The Bank also worked with Indonesia on ocean accounts and the development of preliminary estimates for Indonesia's ocean economy. SEEA-related training was also provided to the Philippines. Finally, work has commenced on a three-year project to update and modernize the SEEA implementation of Mongolia, with discussions under way on further technical assistance projects for other countries.

65. In 2024, IMF conducted two in-person sessions and a high-level three-day workshop on macro-relevant environment and climate change statistics. In addition, a virtual training was conducted for member countries from Central America and the Dominican Republic. These courses were customized for the specific participants and regions, but focusing broadly on environmental accounting concepts, data assessments and estimation methodologies. IMF is also implementing a capacity development programme funded by the Swiss State Secretariat for Economic Affairs across 10 countries, including Bangladesh, Colombia, Ghana, Indonesia, Peru, South Africa and Viet Nam, aiming to compile and refine energy and air emissions accounts, as well as physical and transition risk indicators in the case of Mozambique. A course on the compilation of energy and air emissions accounts for countries participating in this project was organized jointly with SIAP.

E. London Group on Environmental Accounting (led by the Federal Statistical Office of Germany)

66. The London Group on Environmental Accounting is a city group of the Statistical Commission which provides a forum for experts from national statistical offices, international organizations, academia, research groups and others to support further methodological developments of the SEEA and its implementation. The group meets annually to discuss research topics and closely coordinates its work programme with the Committee of Experts. For the update of the SEEA Central Framework, the London Group, in coordination with the technical committee on the SEEA Central Framework, has agreed to collaboratively work on position papers on relevant issues and to provide a forum for in-depth discussion.

67. The 30th meeting of the London Group, hosted by the United States Bureau of Economic Analysis, was held in Washington, D.C., from 30 September to 3 October 2024.¹³ The meeting dedicated more than two full days to the papers prepared for the SEEA Central Framework update on the following topics: the treatment of human-induced flows within the environment; the treatment of emission trading schemes and issues in taxes and subsidies accounts; accounting for climate change mitigation and adaptation expenditures; treatment of water in the SEEA Central Framework; definitions and scope of natural capital; and soil accounts. The papers will be refined considering the feedback received and will directly enter as input into the work of the task teams established for the SEEA Central Framework update. London Group experts were invited to express interest in joining these task teams.

68. The meeting also featured dedicated sessions to discuss issues related to ecosystem and forest accounts, monetary values connected to ecosystem services, accounting for hazards and risk indicators, and other applications of the Central Framework. Finally, in a dedicated celebratory session for its thirtieth anniversary, the Group reflected on the critical role of the London Group in establishing the existing SEEA standards, the way forward and anecdotes from the 29 previous meetings.

69. At its 30th meeting, the London Group agreed to review its mandate and adjust its name to better reflect its scope on environmental economic accounting, taking into account the new mandate and governance of the Committee. It will report back to the Statistical Commission once the review is completed. The next London Group meeting will be hosted by Statistics Estonia in September 2025 in Tallinn. It will serve as an opportunity to further discuss progress on the issues for the update of the SEEA Central Framework, as well as to share experiences and methodological issues for the SEEA Ecosystem Accounting.

V. Points for discussion

70. **The Statistical Commission is invited to:**

(a) **Endorse the work programme for the update of the SEEA Central Framework, covering the list of issues for the update, update process, funding, and communication and engagement with stakeholders, as presented in section II.A-D;**

(b) **Endorse the updated mandate and governance of the Committee, as presented in section III;**

(c) **Express its views on the overall work programme of the Committee's working groups and technical committees, as presented in section IV.A-D;**

(d) **Express its views on the continued engagement of the Committee of Experts in circular economy, biodiversity and sustainable tourism initiatives, as well as climate change initiatives, including the third phase of the Data Gaps Initiative and its climate change recommendations, as presented in section IV.A;**

(e) **Express its views on the progress made in supporting implementation of the SEEA Ecosystem Accounting, particularly for the Kunming-Montreal Global Biodiversity Framework, and in developing guidance for the compilation of ecosystem accounts, as presented in section IV.B.2;**

¹³ See <https://seea.un.org/events/london-group-environmental-accounting-30th-meeting>.

(f) Express its views on the progress in the development of global databases for the priority areas for the SEEA and the plans for an assessment of future priority areas, as presented in section IV.C;

(g) Express its views on the progress made in SEEA implementation and coordination of capacity-building activities in countries and the engagement with national SEEA focal points, as presented in section IV.D;

(h) Express its views on the work programme of the London Group, as presented in section IV.E.
