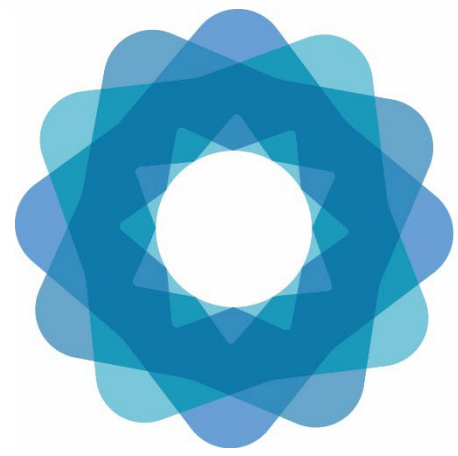




System of
Environmental
Economic
Accounting

SEEA CF Update

SEEA Central Framework Technical Committee

Guidance note discussion : Issue A6 – Thematic accounts & Issue A7 – Social dimension

September 2026



United Nations

Issue A6: Introduction of thematic accounts and strengthening the link to policy

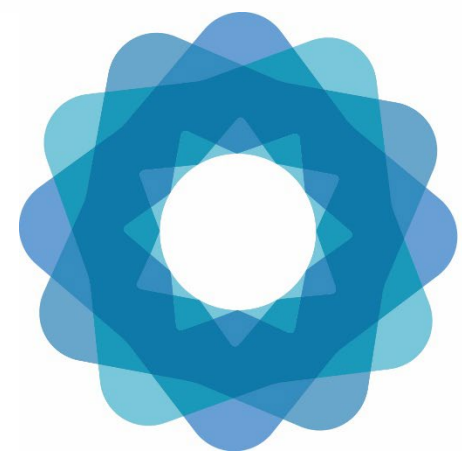
Issue description October 2024:

“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.”

Issue A7: Links to the social domain

Issue description October 2024:

“The SEEA CF provides the basis for integrating environmental and economic data, which in turn can be linked to the development of broader information sets for analysis of topics such as sustainable development. The development of broader information sets with require linking the SEEA with data on social conditions, including employment, population, household income and type, and gender in order to derive indicators and support analysis on topics such as emissions by household type and gender for employment in environmental activities.”



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Proposed GN content



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Section 1: Introduction

- Propose to include
 - > Introduction to the issues as defined in October 2024
 - > Motivation for the inclusion of the discussion of thematic accounting and links to the social dimension in the context of the SEEA CF update
 - Providing a connection to wider range of users
 - Supporting analysis and use of the accounts
 - Motivating the use of an accounting approach for the organization of data
 - Encouraging integration across the environment, economy and society

Section 2: Summary of statistical standards & guidance on thematic accounting

- 2025 SNA
 - > Chapter 38 describes general approach to thematic accounts
 - > No discussion of specific themes, some limited examples, but outlines general principles
 - > Key aspects concern a distinction between **thematic accounts** as disaggregations of the current integrated framework of the SNA and **extended accounts** where changes to the boundaries (production and asset) and other variations are implemented.
 - > SEEA characterised as a distinct system of accounts that complements the SNA – not thematic or extended accounts
 - > Other chapters, particularly Ch 34 and 35 on measuring well-being and sustainability contain introductions to a range of accounting areas including SEEA, household work, health and education accounts, etc.

Section 2: Summary of statistical standards & guidance

- SEEA EA
 - > Chapter 13 includes discussion of accounting for 4 themes – biodiversity; climate change; oceans and urban areas
 - > The approach is to describe and motivate the potential for SEEA EA to support decision making and analysis in those specific areas.
 - > No general principles or compilation guidance
- Other relevant sources of thematic-type accounting linked to the SEEA
 - > SEEA Water, SEEA Energy, SEEA Agriculture, Forestry and Fisheries
 - > Statistical Framework for Measuring the Sustainability of Tourism (SF-MST)
 - > Ocean accounts
 - > Forest accounts handbooks (Eurostat & World Bank)
 - > Global Disaster related Statistics Framework (G-DRSF)

Section 3: Options for content on thematic accounting in the updated SEEA CF

- A. **SEEA EA style:** Short description to the range of selected themes for which integrated environmental-economic data would be helpful in underpinning richer analysis (Not supported by TT-A)
- B. **SNA style:**
 - > Introduce typology of thematic accounts
 - > Describe generic techniques and steps that are commonly used in thematic accounting
 - Role of supply and use tables
 - Alternative aggregations and disaggregations
 - Analysis of income and finance
 - Additional data sources
 - Links to complementary indicators

Section 3: Options for content on thematic accounting in the updated SEEA CF

C. SEEA CF style:

- > Highlight potential for data to be organized and connected in multiple ways to support user needs (Could be included in Chapter 1 or 2)
- > Provide general motivation and benefits of thematic accounting and the role of accounting data in linking data and analysis (linking compilers and users) (Could be included in Chapter 1 or 2)
- > Describe general types of thematic accounts akin to SNA: suggest 3 types (i) increased detail (thematic); (ii) integration across accounts and beyond SEEA; (iii) extensions with alternative boundaries (extended)
- > Clarify links to different measurement entry points – activities, products and resources/assets – and role of classifications and coherence across statistical standards
- > List existing guidance for selected themes – do not include guidance itself
 - Possible themes: Water, Energy, Climate, Forests, Oceans, Tourism, Disasters, Circular economy, ++ ??

D. An alternative style or combination of the above

Other considerations on thematic accounting

- Describe links to integrated policy frameworks – e.g. DPSIR and the role of accounts in the policy cycle (identification, design, monitoring, evaluation)
- Rework current section on combined presentations
- Clarify whether the content should have a focus on SEEA CF accounts only or look for a discussion that is broader including SEEA EA and SNA in particular
- Describe links between thematic accounting and indicators and thematic accounting and analysis
- Propose to describe thematic accounting in a section within a wider chapter on applications

Section 4: Links to the social domain

- **Current text**
 - > 2012 SEEA CF includes short discussion in sections 2.3.6 and 6.2.6
 - > 2014 SEEA Applications and Extensions provides some examples of disaggregations of SEEA CF physical flows by household type
- **Proposed focus for the discussion in the SEEA CF**
 - > Incorporate a short discussion on the potential connections between SEEA CF accounts and selected social characteristics
 - Social characteristics proposed for discussion: income, gender, education, age, employment
 - > Describe how data from disaggregated SEEA CF accounts can inform selected social themes
 - Social themes proposed for discussion: health, food security, poverty
 - > Recognize the need for a longer engagement with social and demographic statisticians and emerging developments in measurement frameworks for social statistics and for this to consider how environmental aspects can be connected within the social measurement framework
 - > Propose to describe thematic accounting in a section within a wider chapter on applications

Discussion questions

- Do you agree that the description of thematic accounting and links to the social domain should be included in separate sections with a general chapter on applications?
- For thematic accounting:
 - > Which approach / style for the discussion of thematic accounting do you prefer?
 - > What examples of themes for accounting should be included?
- For the links to the social domain:
 - > Which social characteristics and social themes should be discussed?
 - > Which SEEA CF accounts should be the focus of linking to the social domain?
- Do you agree that Issues A6 and A7 can be combined in a single GN?