

Chapter 6
**Integrating and presenting
the accounts**

Rocky Harris

Defra UK

Objective

- Need to have integrated accounts across 4 areas:
 - Monetary and physical flows -> Input-output
 - Linking asset stocks and flows
 - Using sequence of accounts to produce depletion-adjusted aggregates
 - EGSS/EPE/taxes etc as part of wider economy

Chapter organisation

- Integrating the accounts
 - Sequence of accounts, relationship with SNA
- Organising the data
 - Disaggregation by sector, time etc
- Combining monetary and physical data
 - Hybrid accounts
- Presentation issues
 - Water, energy, air emissions
- Indicators
 - Descriptive indicators, aggregates, ratio, initiatives

Issues 6: Where and when

- Some stuff is quite chapter specific
- Some is application specific
- But it's what the SEEA is all about
 - Could put sequence into Chapter 2
 - Could put hybrid accounts into each chapter
 - Could put indicators into applications
 - Could drop presentation to implementation
- Does it help to have everything brought together, even if it repeats some of what is in other chapters/volumes?

Issues 1: Organisation within the SEEA framework

- Worth having?
- More on relationship with SNA? Could usefully have more on the full sequence of SNA accounts
- Particularly asset accounts with SNA asset accounts?

Issues 2: Organisation of accounting information

- General principles about having time series, having consistent data, managing revisions all very well → implementation manual, with other general principles e.g. timeliness?
- Disaggregation by sector, geography – why not quarterly?
- Are there different issues for different types of accounts → better to cover in those chapters?

Issues 3: Combining physical and monetary data

- Worth having?
- Some detailed points:
 - Purchase is not use; not all impacts relate to current production; production and impacts not always directly linked (e.g. flaring)
 - Combined energy and emissions?
 - Warnings about volume terms not necessarily reflecting value changes because of quality changes?

Issues 4: Presenting combined physical and monetary accounts

- Energy
- Water
- Air emissions

Discussion in relevant parts of each chapter?

Better to link them together – especially links between energy use and emissions?

Issues 5: SEEA indicators

This section covers:

- Descriptive statistics
- Natural resource aggregates and indicators (MFA indicators fall into this category, but need caveats)
- Indicators of financing and cost recovery
- Environmental ratio indicators
- SEEA and international initiatives

Any others? How does it fit with general nature of Volume 1?

Issues 6: Where and when

- Some stuff is quite chapter specific
- Some is application specific
- But it's what the SEEA is all about
 - Could put sequence into Chapter 2
 - Could put hybrid accounts into each chapter
 - Could put indicators into applications
 - Could drop presentation to implementation
- Does it help to have everything in brought together, even if it repeats some of what is in other chapters/volumes?