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Issue B.4

Quarterly Environmental-Economic Accounts (Q-EEA)

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Author: Roberto Astolfi

With inputs from B4 drafting team:

Achille PEGOUE, Adam TIPPER, Jane HARKNESS, Nuno BAPTISTA

Issue B.4 Quarterly Environmental-Economic Accounts (Q-EEA) Questions

1. To be compiled at a later stage

1 Introduction

Over the years, high-frequency granular statistical data have gathered increasing attention for their utility across a wide range of users, including policymakers, analysts, as well as the general public. The SEEA framework is no exception, as sub-annual accounts hold significant potential for providing timely insights into emerging trends and to capture short-term dynamics, thereby serving as valuable tools for the implementation and evaluation of policies.

Currently the SEEA-CF touches only marginally on the timeframe of the accounts with paragraph 6.72 stating “*Generally, the time frames considered in the Central Framework are annual but, in certain cases, the compilation of sub-annual time series may be appropriate, particularly cases where the physical flows or economic activity are seasonal in nature, for example, patterns of rainfall and electricity use. An understanding of required capacity in water and energy supply, or in the thresholds for various environmental pressures, will usually require knowledge of seasonal peaks and troughs rather than annual averages*” or paragraph 5.485 referring to “*countries where there is a consistent and regular hydrological year with a distinct dry period*” .

Recognising the importance of sub-annual and timely information on emissions, a pool of international organisations—comprising the IMF, OECD, Eurostat, UNSD, and IEA—has collaborated since 2021 to develop a harmonised methodology for the estimation of quarterly air emission accounts. Additionally, over the last few years, the OECD has implemented monthly estimates for CO₂ emissions from air and maritime transport, further enhancing the availability of SEEA high-frequency data on emissions. To date, five countries regularly compile quarterly air emission accounts (Q-AEA), including the Netherlands, New Zealand, Slovenia, Spain and Sweden. The United Kingdom, which has routinely compiled Q-AEA since 2021, is unfortunately set to discontinue this practice. On the other hand, France has also recently announced its intention to implement such account, together with quarterly emission footprints, by 2028. In addition, New Zealand also produces quarterly water physical stock account, although these are released only alongside the annual figures. It is noteworthy that Australia, the Netherlands and Ireland produce Quarterly IPCC emission inventories.

The interest sparked by such developments may suggest that the compilation of sub-annual SEEA accounts could potentially be expanded beyond air emissions. This consideration underpins the proposal to include a wider treatment of quarterly accounts in the 2028 SEEA-CF.

Finally, the dissemination of quarterly SEEA accounts could prove advantageous for analysts, as direct links could be established to other sub-annual data such as quarterly national accounts, some short-term statistics and indexes of energy prices.

2 Motivation for considering a change to the SEEA Central Framework

Exploring the various options and challenges surrounding the timeframe for SEEA accounts could help statistical authorities determine the optimal frequency for flow or asset accounts. While annual data remains the standard reference, certain phenomena—such as, for example, changes in land use—may develop at such a gradual pace that a timeframe longer than a year would seem to be more suitable. Conversely, other environmental-economic conditions can evolve rapidly, requiring policymakers to respond promptly in order to prevent emerging challenges from intensifying. Furthermore, numerous

sectors—including tourism, retail, agriculture, and construction—are subject to predictable seasonal variations that are often obscured when relying solely on annual data. Lastly, high-frequency statistical information enables the development of more accurate and adaptive econometric and forecasting models, thereby facilitating earlier identification of risks and more effective policy intervention. As a result, the compilation of sub-annual data may prove both pertinent and highly informative particularly when in need to be compared against specific economic statistics such as quarterly GDP or value added, employment etc. Depending on the specific account, the availability of quarterly SEEA data may, in certain cases, offer significant analytical value for both policy implementation and policy evaluation. This is particularly evident for water accounts, where higher-frequency information can materially improve the monitoring of resource use, seasonal pressures and the effectiveness of regulatory interventions. It will be essential to emphasize that, while compiling sub-annual accounts can offer valuable insights, its feasibility has historically been significantly constrained by the availability of source data. Nevertheless, the growing availability of high-frequency information—such as administrative records, real-time tracking data, and remote-sensing or satellite observations—may now render the compilation of quarterly accounts more achievable than in the past. Finally, because certain natural phenomena occur over temporal cycles that do not align with the standard periodicities typical of economic statistics—such as monthly or quarterly intervals—some experts have highlighted the need for guidance on the compilation of accounts with irregular reference periods, including those structured around wet and dry seasons. While the 2012 SEEA-CF addressed the timeframe issue only for certain specific accounts, the 2028 edition could take a more comprehensive approach—assessing the merits and drawbacks of various options from a broader perspective and distinguishing between aspects common to all accounts and those that are account-specific.

3 Striking the appropriate balance between the CF and a potential Compilation Guide

It cannot be ruled out that the SEEA Central Framework will be supported by compilation guides intended to assist National Statistical Offices (NSOs) in the practical implementation of the SEEA accounts. Furthermore, a number of specialised handbooks are already available that address specific aspects of infra-annual accounting. These include, for example, the Eurostat handbooks on quarterly economic accounts and on seasonal adjustment, as well as the ESS Guidelines on temporal disaggregation. Similar manuals have also been produced by the IMF.

It is therefore essential to strike an appropriate balance between the content to be incorporated into the Central Framework handbook, the material that should be delegated to the accompanying compilation guide, and the topics that need not be addressed at all, given the existence of dedicated, subject-specific handbooks.

In order to support such a balanced distribution of content, it is helpful to identify the range of topics that could guide national statistical authorities both in assessing the feasibility of infra-annual implementation and in undertaking the corresponding compilation work. A comprehensive set of topics that would assist national statistical authorities in assessing the feasibility of implementing infra-annual accounts, while also providing practical guidance on their compilation, would include the following:

- 1) Introduction

- Periodicity of SEEA accounts sub and multi-annual accounts
 - Advantages and drawbacks of compiling quarterly/high frequency-EEA
 - Resource requirements
- 2) Overview of what accounts could be compiled quarterly and features specific to physical, monetary and asset accounts
 - 3) Relevant definitions
 - 4) Direct vs Indirect approach to the compilation of quarterly. Use of temporal disaggregation / benchmarking techniques
 - 5) Sub-annual source data issues possibly touching on advantages and drawbacks of using of economic and non-economic sub-annual predictors-indicators.
 - 6) Depletion in physical and monetary terms, by main aggregates, by type of natural asset, and by institutional sector for sub-annual accounts
 - 7) Physical and monetary measures
 - 8) Consistency between quarterly and annual accounts, parent and child breakdown levels
 - 9) Balancing supply and use table for sub-annual accounts
 - 10) Seasonal Adjustment
 - Direct vs indirect seasonal adjustment
 - Seasonal and working day adjustment vs extreme weather condition effects
 - Seasonal Adjustment Software Packages
 - Decomposition of an Time Series
 - Seasonal Adjustment Revision Policy"
 - 11) Compilation of early estimates to increase timeliness
 - 12) Comparative use of year-on-year (YoY) growth rates, quarter-on-quarter (QoQ) and annualized rates
 - 13) Revision policies
 - 14) Relevant national and international experiences

To inform this assessment, the following sections examine how the various existing global standards for the compilation of official statistics and accounts have defined the balance between the information presented in the main text and that which has been delegated to external text.

4 Review of existing treatment of quarterly data in other statistical standards

We examined a range of handbooks and manuals for the compilation of macroeconomic accounts and statistics in order to assess the extent to which the various standards address the compilation of quarterly accounts or sub-annual data. These included various editions of the System of National Accounts (SNA) and European System of National Accounts (ESA) , the Balance of Payments and International Investment Position Manual (BPM), the Government Finance Statistics Manual, the System

of Health Accounts as well as the International Recommendations for Tourism Statistics (IRTS) and for Energy Statistics (IRES), the Frascati Manual and the Satellite Account for Research and Development. Drawing on this assessment, we identified five possible options, situated along a continuum from minimal to extensive and detailed coverage. Each option carries its own advantages and limitations. The following section presents our findings.

5 Five possible options for the sub-annual accounts

5.1 Minimal Treatment

This option entails providing only a brief, high-level discussion of sub-annual accounting, with small amount of explanatory text focusing on the main benefits for the users and providing minimal information on some basic issues such as time consistency (i.e. coherence between monthly, quarterly and annual data) and short remarks on seasonal adjustment but no reference to technical considerations. Such a section could be included in the opening chapters as part of a general orientation to the subject.

Audience: It is essentially meant for senior managers needing orientation only.

Advantages

- **Ease of drafting and maintenance:** The limited scope minimises the burden on authors and reduces the frequency with which updates are required.
- **Low resource requirements.**
- **Provides basic information** to managers of National Statistical Authorities that might guide them towards the decision of implementing sub-annual accounts or not.

Drawbacks

- **Very limited informational value:** The brevity of the section means that compilers and managers receive almost no guidance on the conceptual and practical issues associated with sub-annual environmental-economic accounts. Finally, a very short treatment risks to undervalue the importance of sub-annual accounts
- **Insufficient for operational use:** The lack of methodological discussion provides little support for implementation.

Length

A few lines

Example of this kind of treatment can be found in: the BPM7 2025 or in the Measuring Sustainable Tourism Manual.

5.2 Short Dedicated Section

This option introduces a short, dedicated section—approximately one page. Some of the handbooks analysed have similar sections included within an applications chapter. Such a section could cover some overarching issues specific to all sub-annual accounts (such as seasonality, time consistency, trade-off between timeliness and accuracy, and coverage). The text also could provide an indication of the key considerations that distinguish annual and sub-annual accounting (such as direct vs indirect compilation methods) and directs readers to existing handbooks for more detailed methodological guidance. In addition, the section might be complemented by several sub-sections in the subsequent chapters (physical flows, monetary flows, or asset accounts) focusing on themes that are relevant to individual accounts. This approach would help understand the landscape but not the “how”.

Audience: managers + general SEEA users.

Advantages

- **Balanced non-technical overview:** Offers more substance than the minimal option without entering methodological detail.
- **Leverages external references:** Pointing to authoritative handbooks reduces the need to duplicate content while offering pathways to more detailed guidance.

Drawbacks

- **Information remains limited in scope:** Although more informative than Option 1, the section does not delve deeply into conceptual or methodological challenges.
- **Dependence on external sources:** Users must consult other non-SEEA manuals to obtain a better understanding of some technical aspects.

Length

- A few paragraphs with possible short text included in the sections dedicated to relevant Accounts

Example: SNA 1993

5.3 Medium Dedicated Section

This option comprises a slightly more extensive treatment discussing sub-annual accounts under several key headings such as conceptual issues, time of recording, direct vs indirect approach (interpolation/extrapolation and benchmarking practices), seasonality, data quality (possibly focusing on the issue of depletion), the distinction between quarterly physical flows and assets, or monetary accounts, and granularity. Some specific aspects can be dealt with in the subsequent chapters dedicated

to individual accounts as in option 2. The discussion remains non-technical but offers a more nuanced overview of relevant issues.

Audience: both managers and compilers.

Advantages

- **Broader conceptual explanation:** Allows the introduction of a wider range of topics, including depletion, seasonal adjustments, interpolation, and benchmarking practices.
- **Useful for both compilers and managers:** Helps managers to understand the implications of implementing quarterly environmental-economic accounts (Q-EEA) and provides some guidance also to the compilers.
- **High-level but structured treatment:** Readers gain a more coherent picture of the conceptual landscape without being overwhelmed by technical detail.

Drawbacks

- **Requires careful selection of topics included:** The need to remain non-technical yet informative demands judicious editorial choices.
- **Still insufficient for full implementation guidance:** Compilers seeking operational methods will need supplementary resources.

Length

- Around two pages plus dedicated sections in the Account descriptions

Examples: SNA 2008

5.4 Long Dedicated Section

This option involves the inclusion of a substantial, multi-section component devoted to quarterly SEEA accounts. The material covers a wide range of conceptual topics as in option 3 albeit with more details, plus some practical considerations. As in the options 2 and 3, aspects specific to individual account can be dealt within the relevant sections. Furthermore, additional technical text could be included in as annexes (e.g. longer discussion on why and how seasonal adjust the raw data).

Audience: compilers + technical staff making methodological choices.

Advantages

- **Capacity to explore SEEA-specific issues in more depth:** Topics such as sub-annual depletion of natural resources by sector or the use of non-economic indicators for temporal disaggregation of environmental data such as air emission or water could be addressed in more details.

- **Substantially enhances the practical usefulness of the manual:** Provides enough contextual detail to support informed planning and methodological discussions.

Drawbacks

- **Resource-intensive to draft and maintain:** The broader scope requires substantial authoring effort and, depending on the choice of topics covered, may necessitate frequent updates.
- **Greater vulnerability to criticism:** Detailed content may be scrutinised heavily, especially by experts concerned about the possible future obligation to develop sub-annual accounts.

Length

- Around four pages plus dedicated sections in the account descriptions and annexes

Examples: SNA 2025 and MFS 2026

5.5 Extensive and detailed chapter

The final option involves a fully fletched chapter (and possibly annexes) devoted entirely to quarterly or otherwise high-frequency accounts. The chapter may cover exhaustively a wide range of relevant topics as mentioned in section 3 (Striking the appropriate balance between the CF and a potential Compilation Guide).

Audience: practitioners, compilers, technical experts.

Advantages

- **Highly informative for practitioners:** Provides a rich, detailed resource that can substantially assist hands-on staff and compilers.
- **Purpose-oriented:** Designed specifically to address the nuances and complexities of sub-annual accounting.
- **Self-contained:** Reduces dependence on external references (though cross-referencing remains useful).

Drawbacks

- **Very resource-intensive:** Developing and maintaining a full chapter (or multiple chapters) requires a large investment of expertise and time.
- **Risk of obsolescence:** Some topics may evolve quickly (e.g. seasonal adjustment software), requiring regular revision.
- **Potential criticism from stakeholders:** Length and detail may be perceived as burdensome or unnecessary.

Example ESA 2010

Length

- More than four pages plus dedicated sections in the account descriptions and annexes

6 Compilation of accounts for wet and dry seasons.

Although early systems of book-keeping were possibly shaped by natural seasonal rhythms, modern accounting periods used in statistics—such as months, quarters, and fiscal or calendar years—are products of calendar standardisation and serve primarily as conventional intervals for reporting.

Seasonality, by contrast, denotes predictable, recurring patterns within a time series that occur at fixed intervals and are driven by systematic factors such as weather, calendar effects, or recurring human activities. These patterns repeat every S time periods, where S represents the length of the seasonal cycle.

The duration, form, and intensity of climate- and hydrology-related effects depend on underlying natural drivers, leading to substantial geographical variation in seasonal cycles. For example:

- Tropical regions often have two seasons, one wet and one dry.
- Monsoon climates may exhibit sharply defined wet periods lasting one to two months.
- Mediterranean areas typically experience wet winters and dry summers.
- Equatorial rainforest zones may show weak or negligible seasonality.
- High latitudes experience pronounced annual temperature cycles.

These natural seasonal patterns occur independently of accounting periods. Thus, categories such as *wet* and *dry* seasons relate to the characteristics of seasonal fluctuations within a time series rather than to its periodicity. The purpose of this note is to discuss the length of the accounting period; seasonal fluctuations are considered only in relation to seasonal adjustment, that is, the statistical and mathematical procedures used to remove the influence of seasonal variation captured in a time series. This allows the underlying signal to be extracted, enabling direct comparison of consecutive periods. Thus, categories such as *wet* and *dry* seasons could be considered related to the characteristics of seasonal fluctuations of the statistical time series rather than to their periodicity. As the purpose of this note is to discuss the length of the accounting period, the seasonal fluctuations are considered only marginally and solely in relation to seasonal adjustment, that is, the statistical and mathematical procedures used to remove the influence of seasonal variation captured in a time series. This allows the underlying signal to be extracted, enabling direct comparison of consecutive periods.

7 Multi-annual periodicity

Some environmental–economic phenomena, such as Land-Use Change (LUC), evolve over multi-decadal timescales and therefore do not exhibit meaningful year-to-year variation. When weighing the costs and benefits of compiling certain accounts on an annual basis, national statistical authorities may conclude that a multi-annual interval (for example, five years) is a more appropriate option.

8 Accounting for depletion in SEEA sub-annual accounts

Still to be developed.

9 Data source required for the compilation of sub annual accounts

Still to be developed.

10 Which SEEA accounts could be compiled at quarterly or sub-annual frequency?

Although the SEEA-CF methodology can, in principle, be applied in full to both annual and quarterly accounts, practical considerations concerning the actual availability of underlying data tend to limit the set of candidate accounts to a relatively small number of physical accounts, whether relating to flows or to stocks, provided such accounts prove useful for policy purposes. The list includes the following:

Physical Flow Accounts

- a. Energy (supply and use tables)
- b. Water (supply and use tables)
- c. Air emissions
- d. Water emissions
- e. Solid waste

Physical Asset Accounts

- f. Forest and other wooded land
- g. Timber resources
- h. Water resources

Furthermore, entries for allocating the income and depletion of mineral and energy resources could be considered should they be relevant for the compilation of Economic Quarterly National Accounts.

Finally, given the experience so far developed at national and international level, air emission accounts seem an obvious starting point. As noted above, New Zealand's experience in compiling quarterly water stock accounts is a relevant example.

11 Conclusion and recommendation

This GN has explored options to expand the current version of the SEEA-CF to include additional information on the periodicity of the accounts. Although most of the attention was devoted to the Quarterly accounts, we have also examined multi-annual periodicity that appear to best suited for phenomena evolving at such a slow pace that annual frequency may not provide meaningful year-to-year variation. Five options have then been identified for the quarterly accounts, representing a continuum from minimal introductory mentions to fully developed, standalone chapters offering detailed guidance on Quarterly EEA.

All in all, we confirm the initial indication identified in the scoping note on the same topic, in that the treatment of multi- or sub-annual estimates should remain relatively narrow in scope, focusing on essential insights to enable statistical authorities, either at managerial or compilers levels, to select the most appropriate timeframe to meet the needs of the users. While a detailed discussion on technical aspects (e.g. benchmarking, temporal disaggregation or seasonal adjustment techniques) lies beyond the scope of the SEEA-CF handbook—given the availability of specialized guides and rapidly evolving scientific literature on the subject—the updated SEEA-CF could still provide essential information on the best choice of the periodicity of various accounts. The language should remain accessible to SEEA specialists, avoiding technical discussions on statistical and mathematical methodologies. The text may highlight the benefits of enriching sub-annual datasets by incorporating additional dimensions such as seasonally adjusted and non-seasonally adjusted data to address the varying requirements of diverse users. Furthermore, distinguishing between adjustments for regular seasonal variations and those for irregular or extreme weather events may prove particularly useful. Additionally, it may be beneficial to incorporate insights on the interpretation and practical applications of sub-annual data. For instance, the text could offer a brief commentary on the use of year-on-year (YoY) growth rates compared to quarter-on-quarter (QoQ) or annualized rates.

Experts at global level are requested to express their opinion on the most suitable option for the inclusion of a text on Quarterly EEA in the SEEA-CF 2028.

Summary table of possible options for the Quarterly Environmental-Economic Accounts.

Option	Description	Content Depth	Advantages	Drawbacks	Approx. Length	Examples
1. Minimal Treatment	Very brief mention of sub-annual accounting, high-level concepts only. No methodological content.	Minimal	<ul style="list-style-type: none"> - Very easy to draft and maintain - Low resource needs - Useful to inform senior managers at a high-level 	<ul style="list-style-type: none"> - Almost no practical value for compilers - No methodological guidance 	A few lines	BPM7 (2025), Measuring Sustainable Tourism Manual
2. Short Dedicated Section	A short, self-contained section (~1 page) covering basic issues (seasonality, time consistency, timeliness vs accuracy, etc.). May include short notes in relevant chapters.	Low	<ul style="list-style-type: none"> - Balanced non-technical overview - Points readers to external manuals - More substance than Option 1 	<ul style="list-style-type: none"> - Limited depth - Relies on external sources for real guidance 	A few paragraphs (~1 page)	SNA 1993
3. Medium Dedicated Section	Broader non-technical discussion covering conceptual issues (depletion, interpolation/benchmarking, seasonal adjustment, granularity, etc.). Supplementary notes in account-specific chapters.	Moderate	<ul style="list-style-type: none"> - Covers more issues coherently - Useful for both managers and compilers - Presents structured conceptual landscape 	<ul style="list-style-type: none"> - Requires careful topic selection - Still insufficient for actual implementation 	~2 pages + notes in account chapters	SNA 2008

4. Long Dedicated Section	Multi-section treatment with more detailed conceptual issues and selected practical considerations; may also include technical annexes.	Substantial	<ul style="list-style-type: none"> - Addresses SEEA-specific issues in depth - More helpful for methodological planning - Supports informed decision-making 	<ul style="list-style-type: none"> - Resource intensive - More frequent updates needed - May attract criticism for being too detailed 	~4 pages + chapter sections + annexes	SNA 2025*, MFS 2026 (*hypothetical naming)
5. Extensive & Detailed Chapter	Full chapter (plus annexes) on high-frequency accounts. Covers definitions, compilation methods, temporal disaggregation, seasonal adjustment (in depth), source data, depletion, revision policy, balancing, indicators, etc.	Comprehensive	<ul style="list-style-type: none"> - Highly informative and self-contained - Directly supports practical compilation - Tailored to the complexities of Q-EEA 	<ul style="list-style-type: none"> - Very resource-heavy - Risk of obsolescence in technical areas - May be seen as burdensome 	>4 pages + annexes + account-specific notes	ESA 2010

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