



System of
Environmental
Economic
Accounting

SEEA Central Framework 2028 update

Guidance Note B4

Quarterly Environmental-Economic Accounts

(Q-EEA)

UNCEEA Technical Committee Meeting

Geneva, 23 March 2026

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Outline

- Motivation
- Five possible options
- Additional issues
- Questions for discussion and next steps

Why considering infra & multi-annual periodicities?

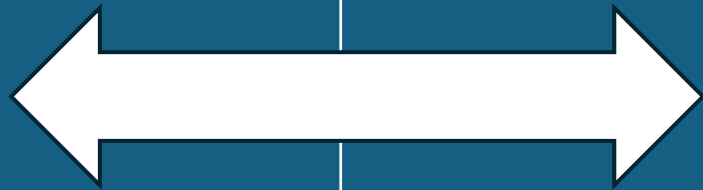
- Rapidly evolving conditions call for timely accounts allowing swift policy action.
 - > Seasonal fluctuations may be relevant for some accounts (Water...).
 - > Ensures comparability with Q-GDP and other sub-annual statistics/indicators.
- Slow-moving phenomena may require a longer timeframe (e.g., land cover and use change).

Striking the right balance CF-Compilation Guide

**Text in the
SEEA-CF**

**Compilation
Guide
Specific to
Q-EEA**

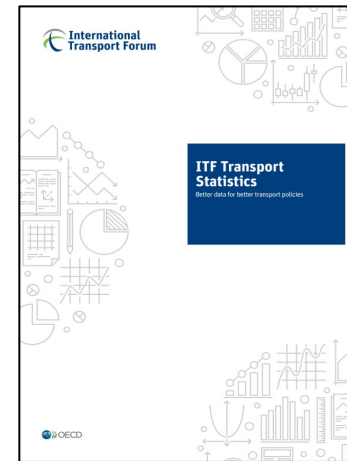
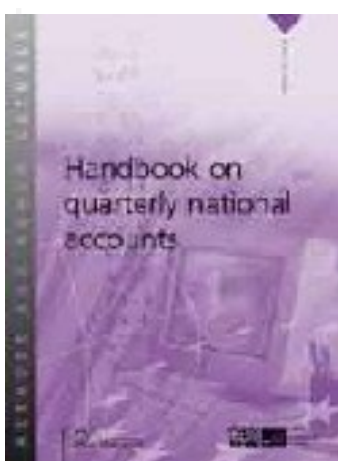
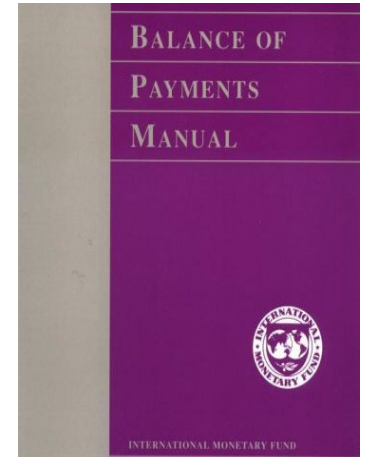
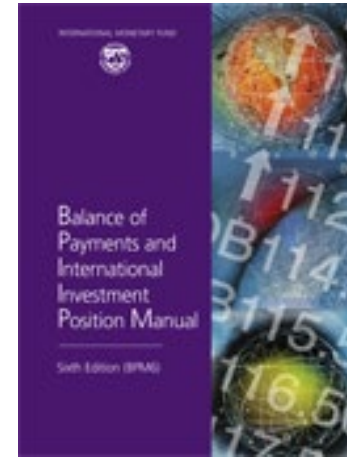
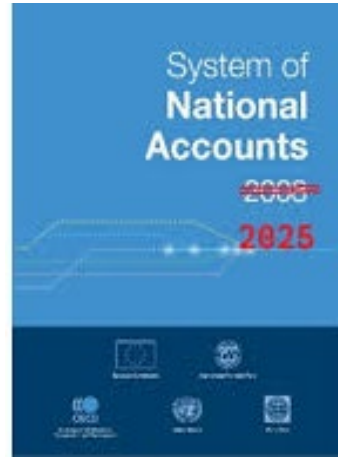
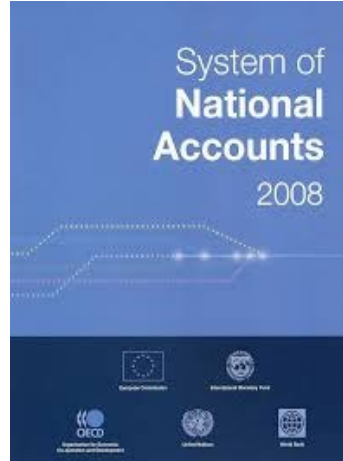
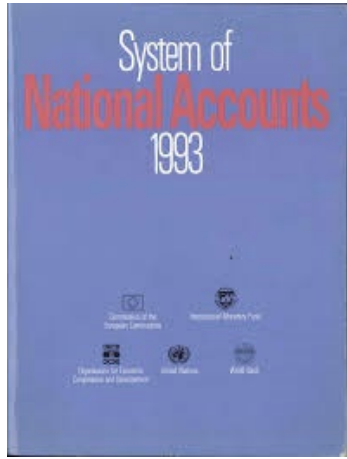
**Handbooks on
temporal
disaggregation/
seasonal
adjustment**



Candidate topics

- **Conceptual foundations**
 - Pro/cons of quarterly/high frequency-EEA
 - Resource requirements
 - Accounts concerned
- **Compilation & methods**
 - Direct vs Indirect approach
 - Infra-annual data sources
 - Consistency quarterly-annual, parent –child
 - Depletion
 - Balancing supply and use
 - Early estimates
 - Growth Rates: YoY, QoQ and annualized rates
 - Data required: infra-annual predictor/indicators time series
- **Seasonal adjustment & time series**
 - Direct vs indirect seasonal adjustment
 - Seasonal and working day adjustment vs extreme weather condition effects
 - Software Packages
 - Revision Policy
- **National and International Experiences**

Review of statistical standards



Five options



1. MINIMAL
TREATMENT



2. SHORT DEDICATED
SECTION



3. MEDIUM
DEDICATED SECTION



4. LONG DEDICATED
SECTION



5. EXTENSIVE &
DETAILED CHAPTER

Trade-offs

- Length of the text in the CF
- Content depth
- Drafting and maintenance ease
- Resource required
- Usefulness for senior managers vs compilers

1. Minimal treatment

Description

Very brief mention of sub-annual accounting, high-level concepts only. No methodological content.

Advantages

- Very easy to draft and maintain
- Low resource needs
- Useful to inform senior managers at a high-level

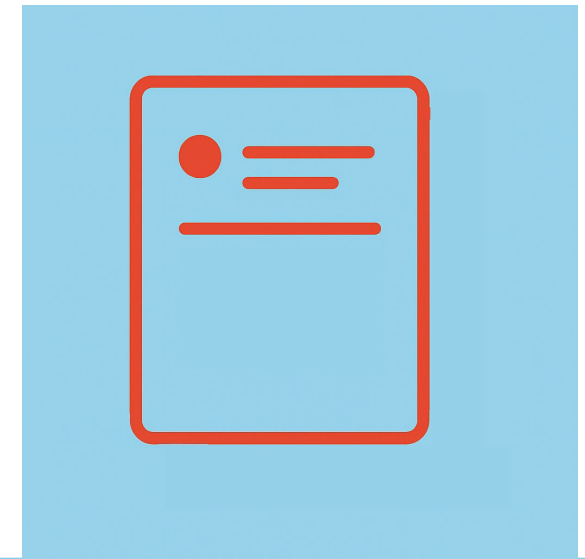
Drawbacks

- Almost no practical value for compilers
- No methodological guidance

Content Depth Minimal

Approx. Length A few lines

Examples BPM7 (2025), Measuring Sustainable Tourism Manual



2. Short dedicated section

Description

A short, self-contained section (~1 page) covering basic issues (seasonality, time consistency, timeliness vs accuracy, etc.). May include short notes in relevant chapters.

Advantages

- Balanced non-technical overview
- Points readers to external manuals
- More substance than Option 1

Drawbacks

- Limited depth
- Relies on external sources for real guidance

Content Depth Low

Approx. Length A few paragraphs (~1 page)

Examples SNA 1993



3. Medium dedicated section

Description

Broader non-technical discussion covering conceptual issues (depletion, interpolation/benchmarking, seasonal adjustment, granularity, etc.).
Supplementary notes in account specific chapters.

Advantages

- Covers more issues coherently
- Useful for both managers and compilers
- Presents structured conceptual landscape

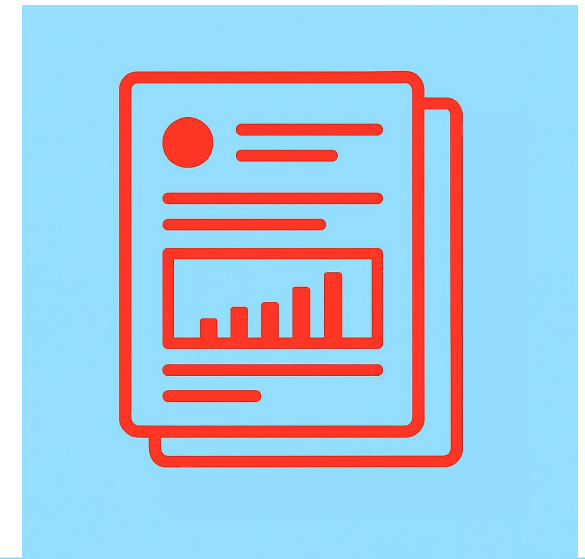
Drawbacks

- Requires careful topic selection
- Still insufficient for actual implementation

Content Depth Moderate

Approx. Length ~2 pages + notes in account chapters

Examples SNA 2008



4. Long dedicated section

Description

Multi section treatment with more detailed conceptual issues and selected practical considerations; may also include technical annexes.

Advantages

- Addresses SEEA specific issues in depth
- More helpful for methodological planning
- Supports informed decision making

Drawbacks

- Resource intensive
- More frequent updates needed
- May attract criticism for being too detailed

Content Depth Substantial

Approx. Length ~4 pages + chapter sections + annexes

Examples 2025 SNA, MFS 2026



5. Extensive and detailed chapter

Description

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.

Advantages

- Highly informative and self-contained
- Directly supports practical compilation
- Tailored to the complexities of Q EEA

Drawbacks

- Very resource heavy
- Risk of obsolescence in technical areas
- May be seen as burdensome

Content Depth Comprehensive

Approx. Length >4 pages + annexes + account specific notes

Examples ESA 2010



Other periodicities

- Wet and dry seasons
 - > *Affects seasonal fluctuations rather than periodicity*
- Multi-annual periodicity
 - > *Particularly relevant for slowly evolving phenomena (Land Cover)*

Candidate accounts

Physical Accounts

Flow	Asset
Energy (supply and use tables)	Forest and other wooded land
Water (supply and use tables)	Timber resources
Air emissions	Water resources
Water emissions	
Solid waste	
Entries for allocating the income and depletion of mineral and energy resources	

Sections to be developed

- Depletion in sub-annual accounts
- Infra-annual predictor-indicators

Summary

- Motivation
- Review of standards
- Options
- Balancing between CF - Compilation Guide- Existing specialised handbooks
- Questions and next steps

Questions for the Technical Committee

- Do you consider the structure of the guidance note to be appropriate?
- Do you agree with the five proposed options?
- Which option would you recommend for the 2028 update and why?
- Do the additional issues encompass all relevant aspects, or are there other critical considerations that should be taken into account?