



System of
Environmental
Economic
Accounting

SEEA EEA Revision: Thematic accounting in the SEEA

Introduction to Thematic accounting for the SEEA EEA Virtual Expert Forum
9 November 2020



United Nations

Context for Thematic accounting

- The focus of the SEEA Ecosystem Accounting is on five ecosystem accounts covering: Extent, Condition, Ecosystem services in physical and monetary terms; and the Monetary value of ecosystem assets.
- Well understood that the data on ecosystems provided by these accounts can be discussed and applied in many contexts and can be linked to other data.
- SEEA EA describes a range of related accounts and presentations:
 - > Extended economic accounts – Chapter 11
 - > Complementary valuations – Chapter 12
 - > Thematic accounts – Chapter 13
 - > Indicators and combined presentations – Chapter 14
- The ecosystem accounts also complement the accounts of the SEEA Central Framework – Annex 1.2

Purpose in thematic accounting

- Recognize that consideration of the links between the environment and the economy generally not focused on specific accounts
- Thematic accounting therefore intends to:
 - > Provide an entry point for policy makers and analysts into accounting
 - > Provide a focus for measurement and prioritization in the compilation of accounts
 - > Demonstrate the potential for compiling and using coherent data across a range of accounts including those described in the SEEA EA, SEEA Central Framework and the SNA
 - > Identify additional data that can be structured and integrated following accounting principles to support broader analysis

Principles and approaches

- Consistent application of accounting rules, treatments and classifications
 - > Ecosystem accounting area (EAA)
 - > Classification of ecosystem types and economic units
 - > Definition of ecosystem services, production boundary
 - > Valuation concepts
- Approaches to thematic accounting
 - > Additional detail and alternative classifications of ecosystem accounts (e.g. for urban areas)
 - > Focus on specific stocks/assets (e.g. carbon, individual species)
 - > Identify a general policy topic or response (e.g. biodiversity, climate change, protected areas)

Building accounts for a theme

- Determine spatial area/s of focus
- Consider the relevant issues and scope relevant accounts
- Consider types of outputs/analysis required (e.g. indicators, maps, modelling scenarios, etc.)
- Determine level of detail required (e.g. with regard to ecosystem types, economic units, ecosystem services, residual flows, species, environmental expenditure, etc.)
- Design and compile accounts and produce required outputs

Themes in Chapter 13

- Biodiversity
 - > Ecosystem accounts
 - > Species accounts
 - > Expenditure on protection and habitat restoration
- Climate change
 - > Carbon account
 - > Ecosystem services accounts
 - > GHG emission accounts
- Oceans
 - > Ecosystem accounts
 - > Ocean economy accounts (e.g. fishing, tourism, transport)
- Urban areas
 - > Ecosystem accounts
 - > Land use accounts



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Thank you



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