DEPARTMENT OF ECONOMIC AND SOCIAL AFFAIRS
STATISTICS DIVISION
UNITED NATIONS

System of
Environmental
Economic
Accounting

SEEA Central Framework 2028 update

Proposed 2028 SEEA Central Framework Chapter Structure

Version for discussion at the SEEA CF Technical Committee meeting on 17-21 November 2025.

Proposed 2028 SEEA Central Framework Chapter Structure

1 Introduction

The update to the 2012 SEEA Central Framework (SEEA CF) will introduce a range of revised and additional content that will need to be incorporated into the various chapters. It also provides the opportunity to consider the arrangement and balance of existing content. This note is intended to provide a basis for discussion on the structure of the 2028 SEEA CF.

Ultimately, the appropriate structure and flow of content is difficult to finalise until the new or revised content is available and can be considered collectively. At the same time, at this stage it is timely to discuss different options and possibilities for the organization of the content as this can give useful input to those drafting content and direction for the editorial process.

This note is simply structured. Section 2 provides a series of questions for discussion at the upcoming SEEA CF Technical Committee meeting in November 2025. Section 3 presents a high level structure – chapters and section level – of the current SEEA CF and a proposed 2028 SEEA CF structure. Major changes are highlighted in red. Section 4 describes a range of observations and considerations that the Technical Committee members can use to understand the proposed changes. An annex provides the same comparison of current and 2028 structures but including the sub-section level.

Following discussion at the Technical Committee meeting a revised proposed structure for the 2028 SEEA CF will be prepared and circulated for a further round of review.

2 Questions for discussion

Key questions concerning the structure of the 2028 SEEA CF concern:

1. Should a distinction be made at the chapter level between content which is more general and conceptual in nature compared to content which pertains to specific accounts? Specifically, should current chapters 3, 4 and 5 each be split? (NB: This proposal has only been applied for Chapter 5 in the tables below).
2. Where should content on the links to SEEA Ecosystem Accounting be presented? The primary alternatives are Chapter 2 and Chapter 5.
3. Should the distinction between accounting in physical and monetary terms be made more explicit – for example in current chapters 3 and 5?
4. Is an additional chapter on physical stock accounting – for example to describe accounting for carbon stocks and for produced assets in physical terms – appropriate? If not where should this content be included? Is the title sufficiently different from accounting for environmental assets in physical terms?
5. Should the current order of the chapters remain the same – i.e. physical flow accounting, then environmental activity accounting, and finally environmental asset accounting?

6. Where should content on new SEEA CF topics be incorporated:
    a. Pressure accounts
    b. Carbon stock accounts
    c. Physical accounts for produced assets
    d. PEDS and tax abatements
    e. Sustainable finance
7. In current Chapter 5
    a. Should a clearer distinction be made between measurement in physical and monetary terms?
    b. In what order should the environmental assets be presented?
8. What structure should be applied in presenting content on the application of SEEA CF accounts considering the range of issues discussing relevant topics and the role of the SEEA CF?

3 Review of the 2012 SEEA CF Chapter structure

2012 SEEA CF Chapter structure	Proposed 2028 SEEA CF Chapter structure
I. Introduction to the SEEA Central Framework	**I. Introduction to the SEEA Central Framework**
1.1 What is the System of Environmental-Economic Accounting Central Framework?	1.1 What is the System of Environmental-Economic Accounting Central Framework?
1.2 Overview of the SEEA Central Framework	1.2 Development of the SEEA Central Framework
1.3 Key features of the SEEA Central Framework	1.3 Key features of the SEEA Central Framework
	1.4 Main changes from the 2012 SEEA CF
	1.5 Structure of the SEEA CF

II. Accounting structure	II. Accounting structure
2.1 Introduction	2.1 Introduction
2.2 Overview of the SEEA Central Framework	2.2 Overview of the SEEA Central Framework
2.3 Main accounts and tables of the SEEA Central Framework	2.3 Main accounts and tables of the SEEA Central Framework
2.4 Combining physical and monetary data	2.4 Connections between the SEEA CF and SEEA EA
2.5 Accounting for flows and stocks	2.5 Complementary accounts and presentations
2.6 Economic units	
2.7 Accounting rules and principles	2.6 Accounting for flows and stocks
	2.7 Economic units
	2.8 Accounting rules and principles
	2.9 Accounting at alternative frequencies and spatial scales.

III. Physical flow accounts	III. Physical flow accounts
3.1 Introduction	3.1 Introduction
3.2 The physical flow accounting framework	3.2 The physical flow accounting framework
3.3 Principles of physical flow accounting	3.3 Principles of physical flow accounting
3.4 Physical flow accounts for energy	3.4 Economy wide PSUT and EW-MFA
3.5 Physical flow accounts for water	3.5 Physical flow accounts for energy
3.6 Physical flow accounts for materials	3.6 Physical flow accounts for water
	3.7 Physical flow accounts for air emissions (previously in section 3.6)
	3.8 Physical flow accounts for solid waste (previously in section 3.6)
	3.9 Pressure accounts
	3.10 Other physical flow accounts

No current chapter match	IIIb Physical stock accounts
	3b.1 Introduction
	3b.2 Principles of physical stock accounting
	3b.3 Carbon stock accounts
	3b.4 Accounts for stocks in the economy
	3b.5 Physical characteristics of produced assets

IV. Environmental activity accounts and related flows	IV. Environmental activity accounts and related flows
4.1 Introduction	4.1 Introduction
4.2 Environmental activities, products and producers	4.2 Integrated framework of monetary environmental activity accounts
4.3 Environmental activity accounts and statistics	4.3 Environmental activities, products and producers
4.4 Accounting for other transactions related to the environment	4.4 Environmental activity accounts and statistics
	4.5 Accounting for other transactions related to the environment

V. Asset accounts	V. Principles in accounting for environmental assets
5.1 Introduction	5.1 Introduction
5.2 Environmental assets in the SEEA Central Framework	5.2 Environmental assets in the SEEA Central Framework
5.3 The structure of asset accounts	5.3 The structure of asset accounts
5.4 Principles of asset accounting	5.4 Principles of asset accounting
5.5 Asset accounts for mineral and energy resources	**VI Accounting for individual environmental assets**
5.6 Asset accounts for land	6.1 Introduction
5.7 Accounting for soil resources	6.2 Asset accounts for land
5.8 Asset accounts for timber resources	6.3 Asset accounts for mineral and non-renewable energy resources
5.9 Asset accounts for aquatic resources	6.4 Asset accounts for renewable energy resources
5.10 Accounting for other biological resources	

5.11 Asset accounts for water resources Annexes to chapter V	6.5 Accounting for soil resources 6.6 Asset accounts for timber resources 6.7 Asset accounts for aquatic resources 6.8 Accounting for other biological resources 6.9 Asset accounts for water resources 6.10 Accounting for the atmosphere as an asset Annexes to chapter V and VI

VI. Integrating and presenting the accounts 6.1 Introduction 6.2 Integration within the SEEA Central Framework 6.3 Combining physical and monetary data 6.4 SEEA Central Framework aggregates and indicators 6.5 Examples of combined physical and monetary presentations	**VII. Integrating and presenting the accounts** 7.1 Introduction 7.2 Integration within the SEEA Central Framework 7.3 Combining physical and monetary data 7.4 SEEA Central Framework aggregates and indicators 7.5 Examples of combined physical and monetary presentations
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4 Observations and considerations

4.1 Chapter 1

The content of the opening sections of the Introduction appears suitable for direct updating.

The title of Section 1.2 might be revisited since it is more a summary of the development of the SEEA CF. It might also be appropriate to switch sections 1.2 and 1.3 to focus initially on the key features of the SEEA CF rather than how it has developed over time.

The section on key features could be re-considered. All of the sub-sections (see Annex) remain relevant but experience over the past 12 years might identify additional key features to be highlighted. One example might be that the final content in section 1.1 on policy relevance might be drawn out as a specific key feature.

In addition to the current three sections it may be appropriate to include content on main changes from the 2012 SEEA CF and also provide an overview of the SEEA CF and its structure, i.e. a short summary of the content of each chapter. Other content that might be included in Chapter 1 concerns: the links to the SEEA EA, a discussion on accounting at finer spatial scales and the links to other international standards in light of the content developed under issue A5.

At the same time, it would not appear appropriate to considerably expand the introduction. In this regard the section on the link to the SNA might be reduced to focus on the benefits of this connection and relevant technical descriptions of the connection could be moved to Chapter 2.

Overall, it is proposed that the final content of Chapter 1 can be determined closer to the end of the drafting process once there is substantive progress on the drafting of other chapters.

4.2 Chapter 2

The overall structure of Chapter 2 remains solid. Nonetheless there are a range of update issues which will create additional content that will likely best be placed in this chapter.

The following proposals are made:

- Section 2.3 is extended to better distinguish between physical and monetary supply and use tables and to better distinguish between asset accounts in physical and monetary terms in the context of recognising the potential for carbon stock accounts.
- Section 2.3 might be extended further to include content related to issue A8 on linking all SEEA CF accounts and might reference the integrated framework for monetary accounts **(Issue C2)** although this content might fit better in section 2.2 in providing an overview of the SEEA CF.
- Section 2.3 might be extended to introduce thematic accounts (**Issue A6**), EE-IOT (**Issue A3**) and Indicators (**Issue A2**)
- Section 2.3 might also be extended to include discussion of the links to the social domain (**Issue A7**) with a connection to current sub-section 2.3.6 although an alternative approach would be

to split 2.3 such that there are “complementary” accounts and tables including thematic, combined, EE-IOT, etc.

- Section 2.4 is currently just one page and might be usefully integrated with the new section just described.
- Content in current sections 2.5, 2.6 and 2.7 will need to be updated to reflect changes in the 2025 SNA.
- It might also be appropriate to separate these three sections (i.e. 2.5, 2.6 and 2.7) into a new chapter “Accounting principles and treatments”. In this case an extended introduction summarising the links to the SNA might also be included.
- An additional section should be added to discuss the general issue of making the SEEA CF spatially explicit based on content from **issue A4** and at alternative frequencies (**issue B4** on quarterly accounts)
- Chapter 2 should also have an explicit section on the link to the SEEA EA (**issue A1**). This could be included immediately following section 2.3 and the description of the types of accounts in the SEEA CF.

4.3 Chapter 3

The general flow of this chapter remains strong – conceptual framing followed by a description of specific accounts.

However there are a range of update issues that suggest some extensions and amendments will be required. The update issues to be incorporated are:

- The general description of the PSUT framework (**Issue B1**)
- Treatment of losses (**issue B2**)
- The compilation of full PSUT and EW-MFA (**issue B1/B5**)
- Carbon flows (**Issue B3**)
- Waste accounts (**Issue B7**)
- Pressure accounts (**Issue B6**)

To accommodate this additional and refined content it is proposed that:

- The framework in current section 3.2 be extended to ensure description of a full PSUT framework
- The treatment of losses be incorporated into section 3.2
- A new section on full PSUT and including discussion of EW-MFA be included following the current section 3.3
- Section 3.6 on physical flow accounts for materials be split apart to have distinct sections for

- air emission accounts (to capture content on carbon flows)
- solid waste accounts
- remove discussion of EW-MFA
- retain sections on product flow and emissions to water

- A new section on pressure accounts to be added – or depending on the amount of content – this discussion could be included alongside product flow and emission to water accounts. It may also be relevant to consider pressure accounts as an application of other accounting structures and hence discussion may be better placed in Chapter 6.

As presented, all of this content is contained in one chapter. It would be possible to split the content into a chapter focused on conceptual issues and a chapter focused on the application to specific accounts.

Finally, it may also be relevant to better highlight the distinction between physical and monetary supply and use tables. This could involve, as a small suggestion, adding a short discussion on monetary SUT into the sections on energy and water accounts. Alternatively a separate section on monetary SUT might be appropriate.

4.4 Chapter 3b

There are two update issues being discussed in TT-D that do not have an obvious "home" chapter in the 2012 SEEA CF. There issues are D1 on carbon stock accounts and D3 on accounting for produced assets in physical terms.

As an initial proposal it is suggested that a new chapter be included - labelled 3b at this stage – to provide a home. The proposed title is Physical stock accounts with three sections covering carbon stock accounts, accounts for stocks in the economy (to complement physical flow accounts) and data on physical characteristics of produced assets (particularly buildings and dwellings) that would complement the measures of capital stock of produced assets from the SNA.

It would likely be appropriate to also include a section on principles of physical stock accounts.

An alternative structure might be to split the current chapter 3 into a principles part and an applications part, in which case the text on principles of stock accounts might be incorporated together with the discussion of flow accounting principles.

Another alternative, and assuming that carbon stocks are not treated as environmental assets, a new chapter covering the same content as listed for chapter 3b could be added following the proposed chapter on accounting for individual environmental assets.

4.5 Chapter 4

There are substantive developments underway in the update process that will affect the content and structure of this chapter.

The chapter should commence with inclusion of the content arising from **issue C2** describing an integrated framework for monetary accounts. This should become a new section 4.2. This section should also incorporate content from the current sub-section 4.3.4 on the link between EPEA and EGSS since a key motivation for the integrated framework is dealing with the nuances described in the section.

Current section 4.2 will need to be amended and expanded to incorporate content from **issue C1** on the inclusion of the Classification of Environmental Purposes; **issue C3** on the scope of environmental activities; and **issue C4** on primary and secondary purpose.

The discussion of different accounts, currently in sub-sections 4.3.2, 4.3.3 and 4.3.5, will need to be expended to at least describe accounts for climate expenditures (**issue C5**). One option would be to also include in this section content from **issue C8** on sustainable finance. Alternatively, this content might be included separately as a new section at the end of the chapter.

Issue C6 (PEDS) and **Issue C7** (Tax abatements) are important additions to the current section 4.4. It is proposed to distinguish this new content by referring to direct and indirect payments by government, thus adding a new sub-section. The content of new section 4.5.2 would be essentially the same as current section 4.4.2.

As a result of developments in the 2025 SNA, especially concerning emission permits, it is expected that there will be substantive amendments to new section 4.5.6 on permits to use environmental assets.

4.6 Chapter 5

Chapter 5 is by far the largest chapter of the SEEA CF, although in many ways it is relatively simple in structure with the early sections covering general principles and treatments and the bulk of the chapter describing accounts for individual environmental assets.

The issues raised through the update process suggest that there will be an increased discussion of principles, for example concerning the definition of environmental assets, and that there is some additional content on individual assets to incorporate.

With that expectation, it is proposed at the outset that the current chapter 5 be split into two chapters – one focused on general principles and one focused on accounting for specific assets.

In the opening chapter, additional content is expected to be included in section 5.2 on environmental assets including with regard to their classification which is currently included under scope. For other content in these sections on principles a balance will need to be found between changes here and in Chapter 2, for example concerning valuation in monetary terms.

It is also proposed to include a new sub-section in 5.2 concerning the distinction between cultivated and non-cultivated biological resources. This has been a key issue in the 2025 SNA changes and the current discussion in the SEEA CF is “hidden” in the section on timber resources.

In section 5.4, it is expected that additional content on depletion and degradation will be incorporated linking to the developments in the 2025 SNA and the SEEA EA. Also, it is proposed to add a new sub-section on the split asset approach as originally proposed in the 2012 SEEA CF (section 5.5.5). Other parts of this section will also be influenced by SNA changes.

In view of the release of the SEEA EEA and SEEA EA since the adoption of the SEEA CF in 2012, and recognising that the linking between the SEEA CF and SEEA EA is a specific update **issue (A1),** it is proposed that a dedicated section is included in this chapter to provide an overview of accounting for ecosystem assets and the links to accounting for individual environmental assets and other parts of the SEEA CF.

In the new chapter 6 the following changes are proposed:

- Commence the chapter with a discussion of land accounts
- Rename the section on mineral and energy resources to focus on non-renewable energy resources
- Add a new section on accounting for renewable energy resources
- Note that the text on carbon accounts for timber resources will be amended pending decisions on the inclusion of carbon stock accounts.
- Note that it is proposed that current text on cultivated and non-cultivated timber resources should be moved to Chapter 5 and discussed as a general conceptual issue.
- Note that there are likely amendments to the discussion of timber and aquatic resources arising from the 2025 SNA and the OECD Compilation Guide.
- Note that there may be amendments to the discussion of soil resources arising from the 2025 SNA and the treatment of depletion of forest land.
- It is proposed to extend sub-section 6.9.2 on the definition and classification of water resources to incorporate content on the treatment of water as a produced asset **(Issue D4)**
- A new sub-section on the valuation of water resources has been included in section 6.9 to incorporate content from **issue D7.**
- Pending further discussion, a new section on accounting for the atmosphere as an asset could be added to reflect content from **issue D8**.

The annexes to the current Chapter 5 will be retained, updated as needed, and allocated to the relevant chapters.

4.7 Chapter 6

The general intent in this chapter is to provide an explanation of how the data organized in the accounts described in the earlier chapters can be integrated, combined and presented to support decision making and analysis.

From this perspective, this is an important chapter since much of the challenge in implementation is making the link to the use of the data. At the same time, the intention of the SEEA CF and statistical standards generally is on establishing the agreed concepts and definitions rather than use. A balance on meeting these purposes must be found.

There are a number of update issues of direct relevance to enhancing this chapter – **issue A2** on indicators; **issue A3** on EE-IOT; **issue A6** on thematic accounts and **issue A7** on links to the social domains. In all cases the basic ideas are introduced in chapter 2 as part of providing an overview of the SEEA framework.

To enhance the current chapter 6 it is proposed to:

- Extend the current content in section 7.4 on indicators taking content from issue A2.
- Adapt and extend as needed section 7.2 to incorporate content on EE-IOT, thematic accounts and links to the social domain.
- Note that text on the sequence of economic accounts (section 7.2.4) will be discussed as part of alignment with the 2025 SNA.
- Incorporate content on spatially explicit accounts and quarterly accounts as appropriate.
- Retain the section on combined presentations but these might be reviewed and updated to be more contemporary.
- Pending further discussion the development of pressure accounts (**issue B6**) might be considered as an application rather than a stand alone account type. In which case a separate section on pressure accounts could be included in this chapter.

Annex: Full chapter structure

2012 SEEA CF Chapter structure	Proposed 2028 SEEA CF Chapter structure
I. Introduction to the SEEA Central Framework	**I. Introduction to the SEEA Central Framework**
1.1 What is the System of Environmental-Economic Accounting Central Framework?	1.1 What is the System of Environmental-Economic Accounting Central Framework?
1.2 Overview of the SEEA Central Framework	1.2 Development of the SEEA Central Framework
1.3 Key features of the SEEA Central Framework	1.3 Key features of the SEEA Central Framework
1.3.1 Relationship of the SEEA Central Framework to the System of National Accounts	1.3.1 Policy relevance and reporting
1.3.2 Combining information in physical and monetary terms	1.3.2 Connections to the System of National Accounts
1.3.3 Flexibility in implementation	1.3.3 Harmonisation with international statistical standards
	1.3.4 Combining information in physical and monetary terms
	1.3.5 Flexibility in implementation
	1.4 Main changes from the 2012 SEEA CF
	1.5 Structure of the SEEA CF

II. Accounting structure	**II. Accounting structure**
2.1 Introduction	2.1 Introduction
2.2 Overview of the SEEA Central Framework	2.2 Overview of the SEEA Central Framework
2.3 Main accounts and tables of the SEEA Central Framework	2.3 Main accounts and tables of the SEEA Central Framework
2.3.1 Introduction	2.3.1 Introduction
2.3.2 Supply and use tables	2.3.2 Physical supply and use tables
2.3.3 Asset accounts	2.3.3 Monetary supply and use tables
2.3.4 The sequence of economic accounts	2.3.4 Asset accounts in physical terms
2.3.5 Functional accounts	2.3.5 Asset accounts in monetary terms
2.3.6 Employment, demographic and social information	2.3.6 The sequence of economic accounts
	2.3.7 Functional accounts
2.4 Combining physical and monetary data	2.3.8 Links across all SEEA CF accounts (or in Section 2.2.)

2.5 Accounting for flows and stocks 2.5.1 Introduction 2.5.2 Flows 2.5.3 Stocks 2.6 Economic units 2.6.1 Introduction 2.6.2 Institutional sectors 2.6.3 Enterprises, establishments and industries 2.6.4 Geographical boundaries for economic units 2.6.5 Statistical units 2.7 Accounting rules and principles 2.7.1 Introduction 2.7.2 Recording rules and principles 2.7.3 Valuation rules and principles 2.7.4 Volume measures	2.4 Connections between the SEEA CF and SEEA EA 2.4.1 Introduction 2.4.2 +++ 2.5 Complementary accounts and presentations 2.5.1 Introduction 2.5.2 Combining physical and monetary data 2.5.3 SEEA based indicators 2.5.4 Thematic accounts 2.5.5 Employment, demographic and social information (expanded with "Links to the social domain") 2.5.6 EE-IOT 2.6 Accounting for flows and stocks 2.6.1 Introduction 2.6.2 Flows 2.6.3 Stocks 2.7 Economic units 2.7.1 Introduction 2.7.2 Institutional sectors 2.7.3 Enterprises, establishments and industries 2.7.4 Geographical boundaries for economic units 2.7.5 Statistical units 2.8 Accounting rules and principles 2.8.1 Introduction 2.8.2 Recording rules and principles 2.8.3 Valuation rules and principles 2.8.4 Volume measures 2.9 Accounting at alternative frequencies and spatial scales. 2.9.1 Introduction

	2.9.2 Quarterly accounts 2.9.3 Spatially explicit accounts

III. Physical flow accounts 3.1 Introduction 3.1.1 The physical flow accounting framework and subsystems 3.1.2 Chapter structure 3.2 The physical flow accounting framework 3.2.1 The physical supply and use table approach 3.2.2 Definition and classification of natural inputs 3.2.3 Definition and classification of products 3.2.4 Definition and classification of residuals 3.3 Principles of physical flow accounting 3.3.1 Introduction 3.3.2 Gross and net recording of physical flows 3.3.3 Treatment of international flows 3.3.4 Treatment of goods for processing 3.4 Physical flow accounts for energy 3.4.1 Introduction 3.4.2 Scope and definition of energy flows 3.4.3 Physical supply and use table for energy 3.4.4 Energy statistics, energy accounts and energy balances 3.4.5 Energy aggregates 3.5 Physical flow accounts for water 3.5.1 Introduction 3.5.2 Scope of water flows 3.5.3 Physical supply and use table for water 3.5.4 Water aggregates	**III. Physical flow accounts** 3.1 Introduction 3.1.1 The physical flow accounting framework and subsystems 3.1.2 Chapter structure 3.2 The physical flow accounting framework 3.2.1 The physical supply and use table approach 3.2.2 Definition and classification of natural inputs 3.2.3 Definition and classification of products 3.2.4 Definition and classification of residuals 3.3 Principles of physical flow accounting 3.3.1 Introduction 3.3.2 Gross and net recording of physical flows 3.3.3 Treatment of international flows 3.3.4 Treatment of goods for processing 3.4 Economy wide PSUT and EW-MFA 3.4.1 Introduction 3.4.2 Economy wide PSUT 3.4.3 EW-MFA 3.5 Physical flow accounts for energy 3.5.1 Introduction 3.5.2 Scope and definition of energy flows 3.5.3 Physical supply and use table for energy 3.5.4 Monetary supply and use table for energy 3.5.5 Energy statistics, energy accounts and energy balances 3.5.6 Energy aggregates

3.6 Physical flow accounts for materials 3.6.1 Introduction 3.6.2 Product flow accounting 3.6.3 Accounting for air emissions 3.6.4 Accounting for emissions to water and associated releases to economic units 3.6.5 Solid waste accounts 3.6.6 Economy-wide material flow accounts (EW-MFA)	3.6 Physical flow accounts for water 3.6.1 Introduction 3.6.2 Scope of water flows 3.6.3 Physical supply and use table for water 3.6.4 Monetary supply and use table for water 3.6.5 Water aggregates 3.7 Physical flow accounts for air emissions 3.7.1 Introduction 3.7.2 +++ 3.8 Physical flow accounts for solid waste 3.8.1 Introduction 3.8.2 +++ 3.9 Pressure accounts 3.9.1 Introduction 3.9.2 +++ 3.10 Other physical flow accounts 3.10.1 Introduction 3.10.2 Product flow accounting 3.10.3 Accounting for emissions to water and associated releases to economic units

No current chapter match	**IIIb Physical stock accounts** 3b.1 Introduction 3b.2 Principles of physical stock accounting 3b.2.1 Introduction 3b.2.2 +++ 3b.3 Carbon stock accounts

	3b.3.1 Introduction 3b.3.2 +++ 3b.4 Accounts for stocks in the economy 3b.4.1 Introduction 3b.4.2 +++ 3b.5 Physical characteristics of produced assets 3b.5.1 Introduction 3b.5.2 +++

IV. Environmental activity accounts and related flows	**V. Environmental activity accounts and related flows**
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4.4.3 Environmental payments to government 4.4.4 Environmental transfers by non-government institutional units 4.4.5 Permits to use environmental assets 4.4.6 Transactions concerning fixed assets used in economic activities related to the environment	4.4.3 Environmental goods and services sector 4.4.4 Accounts for resource management expenditures 4.4.5 Accounts for climate expenditures 4.4.6 Accounting for sustainable finance 4.5 Accounting for other transactions related to the environment 4.5.1 Introduction 4.5.2 Direct environmental payments by government 4.5.3 Indirect environmental payments by government (PEDS & tax abatements) 4.5.4 Environmental payments to government 4.5.5 Environmental transfers by non-government institutional units 4.5.6 Permits to use environmental assets 4.5.7 Transactions concerning fixed assets used in economic activities related to the environment

V. Asset accounts	**V. Principles in accounting for environmental assets**
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	6.10.2 +++
	Annexes to chapter V and VI A5.1 The net present value method for valuation of stocks and the measurement of depletion and revaluation for natural resources A5.2 Discount rates A6.1 Description of the United Nations Framework Classification for Fossil Energy and Mineral Reserves and Resources 2009 (UNFC 2009) A6.2 Catch concepts: a diagrammatic presentation

VI. Integrating and presenting the accounts	**VII. Integrating and presenting the accounts**
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6.2.1 Introduction	7.2.1 Introduction
6.2.2 Integration of supply and use tables in physical and monetary terms	7.2.2 Integration of supply and use tables in physical and monetary terms
6.2.3 Integration of asset accounts and supply and use tables	7.2.3 Integration of asset accounts and supply and use tables
6.2.4 The sequence of economic accounts	7.2.4 The sequence of economic accounts
6.2.5 Functional accounts	7.2.5 EE-IOT
6.2.6 Employment, demographic and social information	7.2.6 Thematic accounts
	7.2.7 Links to the social domain : Employment, demographic and social information
6.3 Combining physical and monetary data	7.3 Combining physical and monetary data
6.3.1 Introduction	6.3.1 Introduction
6.3.2 The concept of combining physical and monetary data	6.3.2 The concept of combining physical and monetary data
6.3.3 Organization of information	6.3.3 Organization of information
6.4 SEEA Central Framework aggregates and indicators	7.4 SEEA Central Framework aggregates and indicators
6.4.1 Introduction	7.4.1 Introduction
6.4.2 Descriptive statistics	
6.4.3 Environmental asset aggregates and indicators	