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Tables for inclusion in Volume 1 of the revised SEEA

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SEEA Editor

A. Background

1. In all statistical manuals it is reasonable to expect that tables will be included. The plans for the revised SEEA are no different. Work to date on tables for the revised SEEA has been undertaken by Peter Comisari, interim SEEA editor, who prepared a number of tables based on available information and proposed a list of tables. There is a reasonable amount of variation between the tables for different asset types and different types of flows – which may be warranted but deserves some further consideration before any tables can be finalised.

2. Given this context the aim of this paper is to raise a number of questions regarding the potential purpose and style of the tables to be included in the revised SEEA such that they can be constructed most effectively. The questions are posed in sections B & C.

3. The paper also lists the subject areas in which tables are proposed based on consideration of the current outline. This is done in section D. While the actual structure of the individual tables themselves has not been included it would be useful at this stage if there was general agreement on which tables should be included and whether there are any subject areas not listed below on which tables would be a useful inclusion or concern about what a table in a particular listed subject would look like.

B. Questions on the purpose and style of tables in the revised SEEA

4. Tables may be used for a number of purposes including explanation of concepts and relationships, reporting of information and data transfer, and presentation of data and reporting. Given that the audience is different in each case, the design of the tables can be varied to better suit each purpose noting that it is likely that many commonalities are likely to be found in the resulting output.

5. For the purpose of the SEEA the major objective of the SEEA would seem to be explanation of concepts and relationships and hence it is proposed that the tables be designed with this is mind. Thus the tables would not be constructed in the aim of providing standard or mandatory reporting tables or with the aim of providing templates for the presentation of data for users, although it should be the case that the tables in the SEEA provide a strong base from which both of these objectives can be met.

> **Question 1:** Do you agree that the primary purpose of the tables in the revised SEEA should be the explanation of concepts and relationships?

6. If this purpose is agreed then a range of visual means other than tables might also be considered – for example flow charts, schematics and the use of formulae. It is also noted that there seems to be a fine line between what might constitute a table, an account and a matrix. All three forms are used in the SEEA-2003. Finally, the SEEA-2003 included a fictitious data set, SEEAland, to illustrate the relevant issues.

> **Question 2:** Do London Group members have any preferences about the type of tables and other visual means that are used and any views about what constitutes a table, an account or a matrix?

> **Question 3:** Would the use of a fictitious dataset such as SEEAland be a positive inclusion for the revised SEEA?

C. The structure of the tables

7. There are a range of potential ways in which tables can be populated and structured. It would seem most likely that the relevant SEEA classifications will play a major role in shaping this structure along with the core accounting relationships. However, since practice in environmental accounting has developed in a number of different fields, there are a range of

structures in place. Consequently there is a question regarding the extent to which the table structures should be standardised throughout the SEEA. This is true in two particular dimensions – physical versus monetary accounts, and across individual flows & resource types. Aside from structural matters, issues of terminology will also arise since in many cases this is not standardised.

> **Question 4:** Where the accounting concepts and the classifications align should a common table structure be put in place for both physical and monetary tables and across individual flow & resource types?

> **Question 5:** Do what extent should standard terminology, especially for accounting flows, be applied?

8. Perhaps the most challenging aspect of developing tables for the SEEA, as compared to developing tables in the SNA, is that the attempt is being made to capture both flows within the economy between economic units (as for SNA) and also to capture transactions between these economic units and the environment. While in some senses the environment might be considered simply an additional "sector" much like the addition of the rest of the world sector to domestic sectors, the notions of supply and use become more complex since, ultimately, the aim is to trace resources from outside the economy, to inside the economy, to outside the economy again.

> **Question 6:** Do London Group members have any advice for the Editor on how best to manage these connected but contrary perspectives of supply and use?

D. List of subjects of tables for revised SEEA Volume 1

Physical flow subjects

Natural resources

Products

Waste

Emissions to air

Emissions to water

Energy resources

Energy products

Water

MFA – EW, Substance flow

Monetary flow subjects

General monetary supply and use table

Energy SU table

Water SU table

EGSS tables

EPEA

RUMEA

Emission permits (?)

Asset subjects

Mineral and energy resources (monetary & physical)

Land (use, cover, monetary)

Water (physical)

Forests (monetary and physical / includes carbon tables for timber resources)

Fish stocks (monetary & physical)

Other subjects

Physical I-O tables

Hybrid accounts (eg. NAMEA, Hybrid SU table)

Sequence of monetary flow accounts

Bridge tables (eg. energy balances, CO2 emissions, residence to national territory)