



DEPARTMENT OF ECONOMIC AND SOCIAL AFFAIRS  
STATISTICS DIVISION  
UNITED NATIONS

**SEEA Revision  
Chapter 2  
Cover Note**

---

## **Global Consultation Cover Note**

### **Chapter 2: Accounting structure**

The draft System of Environmental and Economic Accounts (SEEA) Chapter 2: Accounting structure is the fourth draft chapter to be circulated for global consultation as part of the SEEA revision process. Global consultation on Chapter 5: Asset accounts concluded on 24 June and global consultation on Chapter 3: Physical flow accounts and Chapter 4: Monetary flow accounts commenced on 17 June with a deadline for comments of 29 July.

The two remaining chapters - Chapter 1: Introduction and Chapter 6: Summarising and integrating the accounts - are still pending. Given its nature, it was decided that Chapter 1 will be drafted incorporating the feedback on Chapters 2-5 and submitted for the global consultation (scheduled for October) on Chapters 1 to 6. A draft for Chapter 6 has been prepared and the plan and dates for global consultation on Chapter 6 is still under discussion.

Together the six chapters constitute the central framework of the SEEA. It is intended that this central framework will become an internationally agreed conceptual statistical framework.

The draft Chapter 2 provides a broad overview of the SEEA framework and describes some of the core accounting principles that apply throughout the SEEA. It is introductory in style being aimed at those with less connection to the SEEA. One of its objectives is to highlight the integrated nature of the SEEA and the strength that the SEEA draws from the use of common definitions, classifications and accounting principles for data recorded in physical and monetary terms.

To facilitate the global consultation process a comment form is provided. The comment form has two parts:

Part I: Seeks general comments on the structure, balance and coverage of the chapter

Part II: Provides the opportunity to provide any other comments

**Deadline for responses: 26 August 2011**