

# **Global Consultation Questionnaire on WS.12 Environmental Classifications**

## **A proposal for adding environmental classes to the classification systems utilized by the System of National Accounts**

### **Instructions:**

For each question, please provide the answer by clicking the relevant check box or by typing in the framed textboxes, which will automatically expand to fit the text. Please note that the survey may reach one or more contacts in your agency; we would appreciate, however, a consolidated response from your agency. A printable version of the questionnaire is available for your convenience.

The guidance note is available [here](#).

If you have any questions, please contact [sna@un.org](mailto:sna@un.org).

### **Summary of the guidance note:**

Classification systems provide statisticians a way to organize and present data to users in a clear, consistent, and analytically useful manner. The System of National Accounts, 2008 (2008 SNA) utilizes 13 classification systems to present information to users. Of the 13 classification systems used, 4 are specific to the SNA with the remaining 9 'inherited' from other statistical frameworks. The 4 classification systems specific to the SNA include the classification of institutional sectors, classification of transactions, classification of other economic flows and classification of stocks.

Since the release of the 2008 SNA there has been increased demand for statistics that highlight the interplay between the economy and the environment. The current set of SNA environmental classes included in the 2008 SNA classifications (either germane or inherited) focus on environmental protection, resource management and natural resource assets. While important, the scope of the classifications do not fully address emerging issues related to sustainability, biodiversity management, climate change, renewable energy, waste and recycling activities, environmental, social progress, governance, or environmental degradation.

Themes such as waste management, biodiversity, renewable energy, and natural resource management are being addressed in the update of the ISIC, CPC, and various functional classifications heavily utilized by the SNA. Give these on-going initiatives this guidance note has been limited to a discussion on possible updates to the 4 classification systems specific to the SNA: namely the institutional sector classification system (S), the classification of transactions (P, NP, D, F), the classification of other flows (K) and the classification of stocks (AN and AF). Moreover, the recommended

updates have been further limited to

(1) reflect the new and/or refined wellbeing-environment-economic concepts reflected in the various SNA update guidance notes already endorsed by the ISWGNA/AEG and  
(2) suggested additional classes that could be added to the SNA specific classification systems which have not yet been addressed in the update process.

Please provide your information below:

Country \_\_\_\_\_

Institution/Organization \_\_\_\_\_

Name \_\_\_\_\_

Position \_\_\_\_\_

Email \_\_\_\_\_

(End of Page 1 )

---

## Section 1 – Updates to the Institutional Sector Classification

**Q1A.** Should Environmental, Social, Governance (ESG) Funds and Climate Adaptation Investment Funds be added as of which categories to the Non-Money Market Fund (Non-MMF) Investment Funds Sub-sector (S124)?

Non-MMF Investment Funds (S124)

Of Which – ESG Funds

Of which – Climate Adaptation Investment Funds

- Yes
- No
- Not sure/I don't know

**Q1B.** Please elaborate

---

---

---

## Section 2 – Updates to Financial Instrument Classes

**Q2A.** Should Environmental, Social and Governance (ESG) Bonds and Green Bonds be added as of which categories to Debt Securities?

Debt securities

Of which: ESG bonds

Of Which: Green Bonds

- Yes
- No
- Not sure/I don't know

**Q2B.** Please elaborate

---

---

---

**Q3A.** Should ESG Loans and Green Loans be added as of which categories to Loans?

Loans

Of which: ESG Loans

Of Which: Green Loans

- Yes
- No
- Not sure/I don't know

**Q3B.** Please elaborate

---

---

---

**Q4A.** Should ESG Equity and Investment Fund Shares and Green Equity and Investment Fund Shares be added as of which categories to Equity and Investment Fund Shares?

Equity and Investment Fund Shares

Of which: ESG Equity and Investment Fund Shares

Of which: Green Equity and Investment Fund Shares

- Yes
- No
- Not sure/I don't know

**Q4B.** Please elaborate

---

---

---

(End of Page 2 )



## Section 3 – Updates to Distributive Transactions Classes

**Q5A.** Should separate classes of resource rent be established for each natural resource asset recognized within the SNA asset classification?

### **Natural Resource Rent**

- Natural Resource Rent – Land
- Natural Resource Rent – Non-renewable energy resources
- Natural Resource Rent – Renewable energy resources
- Natural Resource Rent – Mineral resources
- Natural Resources Rent – Biological Resources
- Natural Resources Rent – Water Resources
- Natural Resources Rent – Other natural resources
- Non-natural resource rent

- Yes
- No
- Not sure/I don't know

**Q5B.** Please elaborate

---

---

---

**Q6A.** Should the revenue that governments receive from carbon pricing mechanisms be separately identified in the System of National Accounts?

### **Carbon Pricing Mechanisms**

- Carbon Taxes
- Emissions Trading Scheme

- Yes
- No
- Not sure/I don't know

**Q6B.** Please elaborate

---

---

---

**Q7A.** Should of which categories be created for environmental taxes?

### **Taxes on production and imports**

- Taxes on products
  - Of which: Environmental taxes on products

Other taxes on production

Of which: Other environmental taxes on production

- Yes
- No
- Not sure/I don't know

**Q7B.** Please elaborate

---

---

---

**Q8A.** Should of which categories be created for environmental subsidies?

**Subsidies**

Subsidies on products

Of which: Environmental subsidies

Other subsidies on production

Of which: other environmental subsidies on production

- Yes
- No
- Not sure/I don't know

**Q8B.** Please elaborate

---

---

---

(End of Page 3 )

---

## Section 5 – Updates to the asset classification

**Should additional classes of produced non-financial assets be included in the SNA asset classification to reflect investment in nuclear fusion, energy installations, carbon capturing equipment and electric transportation equipment?**

**Q9A.**

AN.1122 Other structures

Of which: Renewable Energy Installations

Of which: Fossil Fuel Installations

- Yes
- No
- Not sure/I don't know

**Q9B.** Please elaborate

---

---

---

**Q10A.**

AN. 113 Machinery and Equipment

AN.1131 Transport Equipment

Of which: Electric powered Transport Equipment

- Yes
- No
- Not sure/I don't know

**Q10B.** Please elaborate

---

---

---

**Q11A.**

AN. 1133 Other machinery and equipment

Of which: Carbon capturing equipment

Of which: Nuclear Fusion equipment

- Yes
- No
- Not sure/I don't know

**Q11B.** Please elaborate

---

---

---

(End of Page 4)

---



## Section 5 – Updates to the asset classification (continued)

**Q12A.** Should Mineral and energy reserves be broken down between “Non-renewable mineral and energy resources” and “Renewable mineral and energy resources?”

### **AN.212 Mineral and energy reserves**

AN.2121 Non-renewable mineral and energy resources

AN.21211 Oil resources

AN.21212 Natural Gas resources

AN.21213 Other mineral and energy resources

AN.2122 Renewable mineral and energy resources

AN.21221 Wind energy resources

AN.21222 Solar energy resources

AN.21223 Water energy resources

AN.21224 Geothermal energy resources

AN.21225 Other renewable energy resources

- Yes
- No
- Not sure/I don't know

**Q12B.** Please elaborate

---

---

---

**Q13A.** Should new classes for Human Capital (extension), Ecosystem (extension), and Social Capital (extension) be added to the existing SNA Asset classification hierarchy?

Assets

Financial Assets

Natural Capital

    Natural Resources

    Ecosystem Assets

Human Capital

Social Capital

Produced Capital (excluding produced natural resources)

- Yes
- No
- Not sure/I don't know

**Q13B.** Please elaborate

---

---

---

**Q14A.** Should the concept of comprehensive wealth, i.e. the value of all assets (Financial Assets, Natural Assets, Human Capital, Social Capital, Produced Capital) that a nation has at its disposal for the well-being of its citizens and the sustainability of its activities, be included in the updated SNA?

- Yes
- No
- Not sure/I don't know

**Q14B.** Please elaborate

---

---

---

**Q15.** In order to maximize transparency, we would like to publish responses to global consultations. Do you give consent that your response to this questionnaire can be published?

- Yes
- No

(End of Page 5 )

---