

Twenty-Second Meeting of the Advisory Expert  
Group on National Accounts

Inter-secretariat  
Working Group on  
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SNA/M1.23/22

For information

Note on additional data items/tables



## SNA 2025 – PROPOSED ADDITIONAL DATA ITEMS/TABLES

The attached document provides a list of all new data items/tables that are proposed in the SNA relevant Guidance Notes. The description of the data items/tables has been taken from the GN, paraphrased where necessary.

Each additional data item/table has been classified as follows<sup>1</sup>:

Breakdown	Additional breakdown of standard components in the sequence of economic accounts
Economic tables	Tables that accompany the sequence of economic accounts
Supplementary items	Items that could be added to the relevant accounts in the sequence of economic accounts
Supplementary tables	Tables that could be compiled
Extended tables	Tables that extend economic tables
Thematic accounts	Accounts that focus on a particular theme
Extended accounts	Accounts that extend SNA concepts

For the moment, there is no prioritization of the additional table/data items. As planning for the implementation of the SNA 2025 proceeds, work will be undertaken on determining priorities, which will include the involvement of UN Regional Commissions. This work will be brought back to the AEG for its consideration in due course.

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<sup>1</sup> This classification is drawn from the table presented in paragraph 36 of Guidance Note CM.3 *A Taxonomy for Communicating Economic Statistics Releases, Products and Product Updates*  
[https://unstats.un.org/unsd/nationalaccount/RAdocs/CM3\\_GN\\_Taxonomy.pdf](https://unstats.un.org/unsd/nationalaccount/RAdocs/CM3_GN_Taxonomy.pdf)

## ATTACHMENT

### SNA GUIDANCE NOTES PROPOSING ADDITIONAL DATA ITEMS/TABLES

Guidance Note	Description of additional data items/tables	Compared with 2008 SNA
<p>WS.2 Distributions of household income, consumption saving and wealth</p>	<p><b>BREAKDOWN</b></p> <p>Provide breakdowns of the main balancing items, including primary, disposable and adjusted disposable income, final consumption expenditure and actual final consumption, saving, and net worth and net financial worth.</p> <p>As a minimum, compilers should target breakdowns by standard of living based on current income, showing income quintile groups, a median and, if possible, results for the top 10%, 5% and the top 1%. Alternative breakdowns by main source of income, household type, housing status and by age of the reference person are also suggested.</p> <p>It is not expected that countries will compile results according to all breakdowns.</p> <p>Regarding the frequency and timeliness of the data, it is preferred to at least compile results on an annual basis and to publish them at the same time as the results on institutional sector accounts.</p>	<p>New, although the 2008 SNA already alluded to such breakdowns in paragraphs 4.160 ff.</p>
<p>WS.3 Unpaid household service work</p>	<p><b>EXTENDED TABLES</b></p> <p>At a minimum, summary time estimates [labour inputs in physical units which are considered to be relevant for monitoring unpaid household activities] should be added into existing Supply Use Tables as an extension and an additional valuation of all productive activity in the economy (including existing value added but incorporating value of unpaid work) should also be estimated alongside GDP estimates. Both these elements of supplementary information should be completed once every 5 years.</p>	<p>Already included in the 2008 SNA; see Section 4 of Chapter 29 but will be given greater emphasis in the 2025 SNA.</p>
<p>WS.4 Labour, education and human capital</p>	<p><b>LABOUR ECONOMIC TABLES</b></p> <p>It is proposed that Labour Accounts are included within the central framework in the update to the System of National Accounts.</p> <p><b>EDUCATION AND TRAINING THEMATIC ACCOUNTS</b></p> <p>Produce Satellite Account for Education and Training (SAET) – As a first step to analyse the costs (investment) related to education training, include SAET in an extension to the core national accounts. The SAET should be set up in the Supply and Use (SUT) framework to ensure consistency and completeness.</p> <p>The monetary data from the main tables should be supplemented with nonmonetary data to enrich the analyses.</p>	<p>New, although the 2008 SNA already contains several references to breakdowns of labour inputs; see e.g., paragraphs 19.55 ff, and 28.83.</p> <p>New</p>

	<p><b>HUMAN CAPITAL</b> <b>EXTENDED ACCOUNTS</b></p> <p>It is recommended that extended accounts for human capital are developed. This is a major step in the development of national accounting and should be viewed as a long-term development process. It is however vital that we commence tackling this area of measurement given its vital role in economic development and progress.</p> <p>Some pragmatic and achievable first steps for these extended accounts are recommended:</p> <p>(a) Develop cost-based education measures, in accordance with the recommendations under Education and Training above</p> <p>(b) Produce income-based monetary stock measures with gender, age, and education detail</p>	<p>New, although the 2008 SNA already contains several references to human capital; see in particular paragraphs 1.54 – 1.55 and 29.12.</p>
WS.5 Health and social conditions	<p><b>SUPPLEMENTARY TABLES</b></p> <p>To present additional indicators of health based on the system of health accounts in the SHA 2011 in extensions of the SNA core framework</p> <p>Options to be developed in extended or supplementary tables include:</p> <ul style="list-style-type: none"> <li>• additional indicators that will help inform policy on health care, social care and well-being;</li> <li>• extensions to the SNA production boundary to include unpaid household provision of health care and long-term social care;</li> <li>• creation of supply and use tables for health care and long-term social care to help ensure consistency and completeness of the analysis of health care and social care (in extended accounts); and</li> <li>• inclusion in the SNA, for use in extended accounts, the SHA 2011 classifications for health care functions and providers.</li> </ul>	<p>Already included in the 2008 SNA; see Section 3 of Chapter 29, although it will be given greater emphasis in the 2025 SNA.</p>
WS.9 Recording of provisions	<p><b>SUPPLEMENTARY TABLES</b></p> <p>For the three categories of provisions, (1) financial assets related, (2) non-financial assets related and (3) provisions unrelated to assets, the proposal is to present information in a supplementary table.</p>	<p>New</p>
WS.11 Renewable energy resources	<p><b>BREAKDOWN</b></p> <p>The concept of renewable energy resources has been added to the SNA asset boundary, classified as a separate category</p>	<p>New</p>
WS.12 Environmental classifications	<p><b>BREAKDOWN</b></p> <ol style="list-style-type: none"> <li>1. Add ESG classes to the SNA financial instrument classification</li> <li>2. Establish separate classes of resource rent for each natural resource asset recognized within the SNA asset classification.</li> <li>3. Separately identify revenue governments receive from carbon pricing mechanisms</li> <li>4. Create “of which” categories for environmental taxes and environmental subsidies</li> <li>5. Break down mineral and energy reserves between “Non-renewable mineral and energy resources” and “Renewable mineral and energy resources</li> <li>6. Include additional classes of produced non-financial assets reflecting investment in nuclear fusion, energy installations, carbon capturing equipment and electric transportation equipment in the SNA asset classification</li> </ol>	<p>New</p>

	7. More generally, introduce a separate for all environmentally related assets, whether produced or non-produced	
DZ.4 Recording and valuing “free” products in an SNA satellite account	<p><b>EXTENDED ACCOUNTS</b></p> <p>There are three options for an SNA satellite account on “free” digital products: 1) an option that merely separates the value of “free” digital products that are already reflected in the value of advertised products under the current SNA treatment, 2) an option that demonstrates the linkages between “free” digital products and the production of a data asset, and 3) an option that shows the exchange of “free” digital products for digital content generated by household users of online platforms.</p> <p>The third option is considered preferable for an SNA satellite account on “free” digital products, although all options can be considered within a satellite account framework.</p>	New
DZ.5 Digital SUTs	<p><b>THEMATIC ACCOUNT</b></p> <p>The recommended approach for improving the visibility of the digitalisation in economic statistics is to encourage countries to produce digital supply-use tables. Although a fundamental principle of the framework is centre around whether goods and services are digitally ordered and/or digitally delivered, making this a primary output, the digital SUTs are also capable of producing additional indicators related to the use of digital product in production as well as value added of digital industries</p>	New
DZ.6 Recording of data in the national accounts	<p><b>BREAKDOWN</b></p> <p>The most obvious fundamental change is the creation of an explicit asset category for “Data”. As proposed, this category will be considered a produced fixed asset and exist alongside other intellectual property products such as research and development and computer software. It is recommended that this category would include expenditure currently classified to “databases” and be separately compiled and presented to computer software.</p>	New
DZ.7 Artificial Intelligence	<p><b>SUPPLEMENTARY ITEMS</b></p> <p>It is proposed that Artificial Intelligence is explicitly mentioned in the asset classification in a new class called “Computer Software, including Artificial Intelligence Systems”, derived from the current “Computer Software and Databases” class by separating Databases (which will be merged with Data in a separate class). In this new class, Artificial Intelligence systems would appear with an “of which” category.</p>	New
G.2 Treatment of MNE and Intra-MNE Flows	<p><b>SUPPLEMENTARY ITEMS</b></p> <p>Increase the granularity and scope of the supplementary data provided within the SNA framework using the institutional sector accounts (ISAs) by breaking down the financial and nonfinancial corporations’ sectors, to show foreign-controlled corporations and domestic corporations that are a part of MNEs</p> <p><b>EXTENDED TABLES</b></p> <p>Provide more granularity within the SNA framework using the extended supply and use tables (eSUTs). In the eSUTs, relevant industries are broken down into enterprises operating domestically, enterprises controlled by domestic MNEs, and foreign controlled affiliates of foreign MNEs .</p>	<p>Already included in the 2008 SNA; see e.g., Figure 4.1.</p> <p>New</p>

G.4 Treatment of Special Purpose Entities and Residency	<p><b>SUPPLEMENTARY ITEMS</b></p> <p>To the extent that SPEs may be important in some economies, the “of which” separate identification of SPEs are recommended as encouraged (non-mandatory) items. The proposal is to include SPEs as an “of which” category at the S.12x (financial corporations) and S.11x (nonfinancial corporations) level</p>	New
G.9 Payments for “knowledge-based capital”	<p><b>BREAKDOWN</b></p> <p>Create a new subcategory to separately identify marketing assets within the intellectual property products category.</p>	New
F.1 More disaggregated definition of the financial sector and financial instruments	<p><b>BREAKDOWN</b></p> <p>First, the GN recommends the following more disaggregated Institutional Sector Breakdowns in the SNA: (a) further breakdowns of financial corporations sector to better capture non-bank financial intermediation (GN F.6); (b) “of which” items for domestically controlled public and private corporations (both financial and nonfinancial) that are part of a domestic multinational corporation (GN G.2); and (c) include an “of which” category for foreign controlled Special Purpose Entities (SPEs) for nonfinancial corporations (S.11x) and financial corporations (S.12x) (GN G.4).</p> <p>Second, the GN recommends the following more disaggregated Institutional Sector Breakdowns in ESS: (a) other financial corporations (OFCs) as supplementary items (GN F.6); (b) separately identify nonfinancial corporations from households and non-profit institutions serving households; and (c) introduce “of which” items for SPEs as supplementary items for deposit-taking corporations, OFCs, and NFCs sectors.</p> <p>Third, the GN recommends the following additional breakdowns for financial instruments in both the SNA and ESS: new financial derivatives breakdowns by market risk category with supplementary information by instrument and by trading venue and clearing status, with maturity breakdowns in line with other financial instruments (GN F.4).</p> <p>Finally, the GN recommends including “Repurchase agreements, securities lending with cash collateral, and margin lending” as an “of which” item under loans in the updated SNA and BPM.</p>	New, although several countries already compile relevant data
F.2 Asymmetric treatment of retained earnings between direct and portfolio investment and potential extension to domestic relationships	<p><b>SUPPLEMENTARY ITEMS</b></p> <p>Add supplementary information on portfolio investment RIE to the balance of payments (and possibly memorandum items) and national accounts and supplementary information on public corporations RIE and overall investment in resident enterprises RIE to the national accounts.</p>	New
F.4 Financial derivatives by type	<p><b>BREAKDOWN/SUPPLEMENTARY ITEMS</b></p> <p>Introduce new breakdowns by (i) market risk category (standard component), (ii) instrument (supplementary item), and (iii) trading venue and clearing type (supplementary item)</p>	New
F.8 Valuation of Debt Securities at Both Market and Nominal Value,	<p><b>SUPPLEMENTARY ITEMS</b></p> <p>The GN proposes strengthen the existing guidance for presenting statistics on stocks of debt securities at nominal value.</p>	The 2008 SNA already mentions the possibility of disclosing nominal

		values of debt securities as supplementary statistics. However, the guidance is weakly phrased.
F.15 Debt Concessionality	<b>SUPPLEMENTARY ITEMS</b> To classify the transfer element in the case of concessional loans provided in a non-market context (for supplementary items) as capital transfers at inception.	New
F.18 Treatment of Crypto Assets in Macroeconomic Statistics	<b>BREAKDOWN</b> The treatment of crypto assets designed to act as a medium of exchange is currently under consideration. However, regardless of the decision it is likely that it will be proposed that crypto assets (all types) be separately identified within the relevant classification(s)	New
IE.1 Statistical Framework for the Informal Economy	<b>THEMATIC ACCOUNT</b> The GN proposes a comprehensive framework for measuring and presenting statistics on the informal economy.	Although the 2008 SNA includes a chapter on the informal economy, its presentation is not as rigorous or comprehensive as the proposed framework.
D.17 Identifying superdividends and establishing the borderline between dividends and withdrawal of equity in the context of direct investment (DI)	<b>SUPPLEMENTARY ITEMS</b> In finalizing this GN, it will be proposed to create a new supplementary item for superdividends within DI dividends	New
11 <sup>th</sup> AEG meeting December 2017	<b>SUPPLEMENTARY TABLE/BREAKDOWN</b> The meeting agreed to: <ul style="list-style-type: none"> <li>• Include a supplementary table on household retirement resources</li> <li>• Create an additional property income flow to record flows between defined pension schemes and their sponsors attributable to the surplus/shortfall in defined pension funds</li> </ul>	New The supplementary table on household retirement resources complements the 2008 SNA supplementary table on pension schemes