



DEPARTMENT OF ECONOMIC AND SOCIAL AFFAIRS
STATISTICS DIVISION
UNITED NATIONS



System of
Environmental
Economic
Accounting

SEEA Central Framework Update

Draft Guidance Note

Issue C1:

**“Inclusion of the Classification of
Environmental Purposes (revised CEA)”**

Version for discussion at the SEEA CF Technical Committee on 23 March 2026.

1 Background to the issue

1. This Guidance Note address issue C1 “Inclusion of the Classification of Environmental Purposes (revised CEA)”. The short description of the issue from October 2024 is:

“The Classification of Environmental Purposes (CEP) was adopted as an international statistical classification at the 2024 UNSC. The CEP shall replace the Classification of Environmental Protection Activities (CEPA) and Classification of Resource Management Activities (CREMA) in the monetary activity accounts.”

2. This update issue recognises that the SEEA 2012 Central Framework (SEEA CF) Chapter 4 describes a number of accounts for recording data about environmental activities. In the current SEEA CF environmental activities are defined as constituting environmental protection (EP) activities and resource management (RM) activities. To support analysis of these environmental activities, three different sets of accounts are described covering environmental protection expenditure accounts (EPEA), resource management expenditure accounts (REMEA) and environmental goods and services sector (EGSS) statistics.
3. To support the organization and presentation of data on environmental activities the SEEA CF presents a combination of two classifications that were available at that time – the Classification of Environmental Protection Activities (CEPA) and Classification of Resource Management Activities (CREMA). These two classifications had been separately developed were presented in the SEEA CF under an umbrella title – the Classification of Environmental Activities (CEA). While the CEPA classes were unchanged in the CEA some modifications were made to the CREMA classes to link more directly to the classes of natural resources described in the SEEA CF.
4. It was acknowledged in the SEEA CF research agenda that further work was required to better align the concepts and treatments across EPEA, REMEA and EGSS and, as part of that work, further consideration of the associated classifications was envisaged. Concerning classification the ongoing refinement of classes for resource management activities was explicitly recognised.
5. Since the release of the SEEA CF, a substantive program of research has been undertaken within Europe co-ordinated by Eurostat on these topics. One outcome was the development of an updated and integrated Classification of Environmental Purposes (CEP) which merged the CEPA and CREMA. The CEP was subsequently adopted by the UN Statistical Commission in March 2024. The high-level class of the CEP are presented in Annex 1.
6. This Guidance Note describes a small number of topics that pertain specifically to the incorporation of the CEP into the updated SEEA CF. It is not envisaged that the conceptual basis for the CEP will be re-examined since it has only recently been adopted as a statistical classification as just noted. Further, the implications of many of the conceptual elements of the CEP in terms of accounting for environmental activities in the SEEA CF, have been presented at some length in other guidance notes for issues C2 – C5. The findings from the consultation on these issues will be integrated with findings from the consultation on this guidance note. Finally, it was the expectation in presenting this issue for consideration in the update process that the focus would be on text changes arising from the use of a new classification in the SEEA CF rather than substantive conceptual or methodological matters.
7. In this context the following issues are discussed in this GN:
 - The motivation for considering a change to the SEEA CF (Section 2)
 - The general proposal for updating the classification (Section 3)

- Summary of the conceptualisation of the classification of environmental purposes (CEP) (Section 4)
- The coverage and structure of the CEP compared to the CEA (Section 5)
- Links to other classifications (Section 6)
- Recommendations for changes to the SEEA CF (Section 7).

2 Motivation for considering a change to the SEEA Central Framework

8. The description of approaches to accounting for environmental activities in the SEEA Central Framework (SEEA CF) is increasingly recognised as a key part of the overall system of accounts since these accounts provide information relevant for assessing the societal response to environmental challenges. The SEEA CF update process has recognised the increasing interest in this area of accounting by including a number of update issues to improve accounting in this area. The issues concern the development of a more comprehensive framework for recording monetary transactions concerning the environment (Issue C2); the extension of the scope of environmental activities (Issue C3); the clarification of approaches to recording data on both primary and secondary purpose (Issue C4) and the proposal to better incorporate data on climate change mitigation and adaptation expenditures (Issue C5).
9. To support these developments and to ensure that the existing accounts in the SEEA CF incorporate the most up-to-date work on classifications, it is considered highly relevant that the new CEP be incorporated into the updated SEEA CF. Since the CEP can be used in other statistical contexts, updating the SEEA CF in this way supports consistent application of international classifications and standards across statistical outputs and hence supports international comparability, improved integration of data and improved efficiency in the collection, transformation and re-use of data.

3 General proposal for updating the classification of environmental activities

10. The broad proposal for consideration is determining which parts of the SEEA CF need to be updated to incorporate the CEP. This work is expected to relate primarily to changes in the labelling of rows and columns in various tables in Chapter 4 related to environmental protection, resource management and EGSS. However, it will also be necessary to consider whether the conceptual framing established in the development of the CEP has any implications for the conceptual framing of environmental activities currently described in the SEEA CF.
11. At the same time, and as noted above, given the other SEEA CF update issues that relate to environmental activities, it will be necessary to consider the implications from discussions of those issues for the implementation of the CEP. In particular, update issue C3: Extending the scope of environmental activities and update issue C5: Climate change mitigation and adaptation expenditure are likely to involve a discussion about the classification of environmental activities.
12. Of particular note is considering whether the approach taken to extending the current scope of environmental activities has implications for the current coverage of the CEP. This issue is discussed in Section 4 below.
13. Also, it will be relevant to clarify the connections between the CEP and the ongoing revision to the Classification of the Functions of Government (COFOG) since much expenditure on environmental

activities will be undertaken by governments and it would be beneficial in terms of data flow and interpretation to be able to make clear connections between data classified following COFOG and data classified following CEP.

14. Finally, concerning other matters relevant to the issue, consideration should also be given to the potential to collect data in line with the CEP and for this purpose an examination of the potential approaches to using data based on ISIC classes is relevant.
15. With these broad considerations in mind the remainder of this Guidance Note focuses on the following topics:
 - The conceptualisation of the classification including the link to recording information on primary and secondary purpose
 - The coverage and structure of the CEP relative to the CEA
 - The links to other classifications, in particular COFOG, and the potential applications of the CEP.

4 Conceptualisation of the classification of environmental purposes

16. Central to the conceptualisation of the CEP is the definition of environmental purpose. In line with discussion in Guidance Notes C3 and C4, **environmental purpose is defined as reducing or eliminating pressures on the environment, or making more efficient use of natural resources.**
17. There are a wide range of products, activities and expenditures within the scope of the SNA production boundary that may have an environmental purpose. In the 2012 SEEA CF, the measurement scope of environmental activity accounts covered only those products, activities and expenditures that had a primary environmental purpose – i.e. those where the main purpose was environmental. GN C4 discusses in detail the proposal to extend this measurement scope to include also those products, activities and expenditures which have a secondary environmental purpose. Critically, this approach to the extension of the accounts supports accounting for a wider set of products, activities and expenditures but it does not expand or change the definition of environmental purpose. That is, environmental products, activities and expenditures must have a primary or secondary purpose that reduces or eliminates pressures on the environment or makes more efficient use of natural resources.
18. The CEP is thus a classification of different environmental purposes. It is not strictly a classification of environmental products, activities or expenditures. Put differently, the logic is that each product, activity or expenditure needs to be assessed to determine whether it has an environmental purpose. By providing a detailed description of various environmental purposes, the CEP allows a structured way of making those assessments.
19. GN C3 and C4 discuss in much more detail the ways in which these assessments can be conducted including through the establishment of lists of products, activities and expenditures where the lists are determined on the basis of the technical nature of the product, activity or expenditure. Given the discussion in GN C3 and C4, this approach is not discussed further here. Also not discussed are the associated issues of characteristic and non-characteristic activities and the links to accounting for specific environmental themes such as environmental protection, resource management, circular economy and climate change mitigation and adaptation which are discussed in GN C3, C4 and C5.

20. A specific note is made that some products, activities and expenditures may be considered to have an environmental purpose from one perspective but not from another perspective. For example, the production of electric vehicles may be considered to have an environmental purpose in the context of reducing GHG emissions from the burning of fossil fuel but the requirement to extract critical minerals may have negative effects on nature and biodiversity in specific locations which does not represent an environmental purpose. These different perspectives need to be considered in determining which products, activities and expenditures should be included when accounting for specific environmental themes (i.e. the establishment of lists for each theme) but, the existence of these different perspectives does not change the definition or classification of environment purpose.

Questions:

- Is this description of the difference between the classification of environmental purposes and the classification of environmental activities clear?

5 Coverage and structure of the CEP relative to CEA

21. As noted, the 2012 SEEA CF applied the definition of environmental purpose as presented above but limited the measurement scope for accounting to those products, activities and expenditures with a primary environmental purpose. By limiting the scope to primary purpose, it meant that there was no distinction between the scope of environmental purpose and the scope of environmental activities. The discussion in the SEEA CF is therefore focused on the classification of environmental activities.
22. In the first instance the SEEA CF distinguishes between two broad types of environmental activity: environmental protection (EP) and resource management (RM). The measurement of these two types of environmental activity had traditionally been undertaken quite separately and consequently what had developed were separate classifications. The Classification of Environmental Protection Activities (CEPA) and the Classification of Resource Management Activities (CReMA).
23. With the aim of better combining the measurement of both types of environmental activity, and reflecting the emerging development of statistics for the Environmental Goods and Services Sector (EGSS) which covered both EP and RM, the SEEA CF presented the Classification of Environmental Activities (CEA) – see Annex 2. The CEA has two parts covering EP and RM. For EP the classes of the CEA are the same as the CEPA. However, for RM, the classes, which were labelled interim, are different from the CReMA. The comparison at the top level of the classifications is shown in Table 1 below.

Table 1: Comparison of CEA (RM) and CReMA

CEA (RM component)	CReMA
10. Management of mineral and energy resources	10. Management of water
11. Management of timber resources	11. Management of forest resources

12. Management of aquatic resources	12. Management of wild flora and fauna stocks
13. Management of other biological resources (excl. timber and aquatic resources)	13. Management of energy resources
14. Management of water resources	14. Management of minerals
15. Research and development activities for resource management	15. Research and development activities for resource management
16. Other resource management activities	16. Other resource management activities

24. Recognising the interim nature of the classification of RM, the research agenda of the SEEA CF proposed that further work be undertaken on the scope and classification of resource management activities.
25. That work was advanced under the leadership of Eurostat and was reflected in the development of the CEP which was subsequently adopted as a standard statistical classification in 2024. The CEP was developed as a merger of the CEPA and the CReMA. A key outcome is that there is no longer a distinction between EP and RM at the top level of the classification and it is now only by combining data classified at finer levels of the classification, i.e. using some 4 digit level classes, that aggregates for EP and RM can be derived.
26. The table below shows the links between the CEP classes and the classes of the CEPA and CReMA. The re-organization of the CEPA and CReMA classes is relatively straightforward although some particular challenges can be seen in making the link between the various resource management classes of CReMA and CEP class 0402 concerning materials recovery and savings. Nonetheless, there is largely a clear correspondence between the CEPA and CReMA classes and the CEP classes.

CEP_CODE	CEP_NAME	CEPA_CODE	CEPA_NAME	CREMA_CODE	CREMA_NAME
101	Reduction and control of greenhouse gases	CEPA 1	Protection of ambient air and climate		
102	Reduction and control of other air pollutants	CEPA 1	Protection of ambient air and climate		
201	Energy from renewable sources			CREMA 13A	Production of energy from renewable sources
202	Energy savings and management			CREMA 13B	Heat/energy saving and management
301	Wastewater management	CEPA 2	Wastewater management		
302	Water savings and management of natural water resources			CREMA 10	Management of water
401	Waste management	CEPA 3	Waste management		
402	Materials recovery and savings			CREMA 11B	Minimisation of the intake of timber resources
402	Materials recovery and savings			CREMA 13C	Minimisation of the intake of fossil energy resources as raw material
402	Materials recovery and savings			CREMA 14	Management of minerals
40201	Reduction of the intake of wood			CREMA 11B	Minimisation of the intake of timber resources
40202	Reduction of the intake of mineral (metal, stone, glass, ceramics, other)			CREMA 14	Management of minerals
40203	Reduction of the intake of fossil fuels for non-energy uses			CREMA 13C	Minimisation of the intake of fossil energy resources as raw material
40204	Reduction of the intake of natural resources for textiles			CREMA 14	Management of minerals
40205	Reduction of the intake of other materials			CREMA 14	Management of minerals
40206	Monitoring and measurement for materials recovery and savings			CREMA 11B	Minimisation of the intake of timber resources
40206	Monitoring and measurement for materials recovery and savings			CREMA 13C	Minimisation of the intake of fossil energy resources as raw material
40206	Monitoring and measurement for materials recovery and savings			CREMA 14	Management of minerals
40299	Others for materials recovery and savings, n.e.c.			CREMA 11B	Minimisation of the intake of timber resources
40299	Others for materials recovery and savings, n.e.c.			CREMA 13C	Minimisation of the intake of fossil energy resources as raw material
40299	Others for materials recovery and savings, n.e.c.			CREMA 14	Management of minerals
501	Protection of soil, surface and groundwater	CEPA 4	Protection and remediation of soil, groundwater and surface water		
502	Protection of biodiversity and landscape	CEPA 6	Protection of biodiversity and landscapes	CREMA 12	Management of wild flora and fauna stocks
503	Management of forest resources			CREMA 11A	Sustainable management of forest areas
601	Protection against noise and vibration	CEPA 5	Noise and vibration abatement (excluding workplace protection)		
602	Protection against radiation	CEPA 7	Protection against radiation (excluding external safety)		
701	R&D for reduction and control of air emissions	CEPA 8.1	Protection of ambient air and climate		
702	R&D for energy			CREMA 15	Research and development activities for resource management
703	R&D for wastewater management	CEPA 8.3	Waste		
704	R&D for water resources			CREMA 15	Research and development activities for resource management
705	R&D for waste management	CEPA 8.2	Protection of water		
706	R&D for materials recovery and savings			CREMA 15	Research and development activities for resource management
707	R&D for soil, surface and groundwater and biodiversity	CEPA 8.4	Protection of soil and groundwater		
707	R&D for soil, surface and groundwater and biodiversity	CEPA 8.6	Protection of species and habitats		
708	R&D for forest management			CREMA 15	Research and development activities for resource management
709	R&D for noise and radiation	CEPA 8.5	Abatement of noise and vibration		
709	R&D for noise and radiation	CEPA 8.7	Protection against radiation		
801	Environmental education and training	CEPA 9.1	General environmental administration and management	CREMA 16	Other resource management activities
802	General environmental administration, management, regulation, dissemination and consultancy	CEPA 9.2	Education, training and information	CREMA 16	Other resource management activities
803	Other environmental purposes	CEPA 9.4	Activities not elsewhere classified	CREMA 16	Other resource management activities

27. One area in which the CEP introduces a potential overlap concerns CEP class 0502 on the protection of biodiversity and landscape. This is a merger between CEPA 6 (protection of biodiversity and landscape) and CReMA 12 (management of wild flora and fauna stocks). As depicted in Table 1 (above), CReMA class 12 was linked in the CEA to the management of aquatic resources (fisheries) and other biological resources.
28. Given the relevance of sustainable management of natural resources in many countries, it would be useful to further understand the intended recording in the CEP of such activities other than those concerning timber resources which are captured under CEP class 0503. In effect this concerns clarifying the distinction between purposes of protection and sustainable management. In considering this question the following points may be considered:
 - The range of activities that should be considered as having an environmental purpose within the general topic of sustainable management of natural resources
 - The coverage of the CEP in relation to cultivated biological resources
 - The coverage of the CEP in relation to ecosystem services and the SNA production boundary
 - The framing of CEP class 05 in relation to ecosystem types and individual environmental assets
29. The release of the CEP presents not only the CEP classes but also detailed explanatory notes describing the inclusions and exclusions from each class. There are a number of borderline cases that are also highlighted in the explanatory notes, i.e. cases where a specific activity whose environmental purpose might be difficult to classify. Examples include the production of biogas and biofuels from waste; the treatment of materials recovery and the separation between forest resources and associated soil resources.

Questions:

- Do you have comments on the description of the relationships between the different classifications – CEPA, CReMA, CEA and CEP?
- What factors should be considered for classifying activities that have the purpose of sustainable management of natural resources?
- Are there environmental purposes not sufficiently highlighted in the CEP that are relevant for accounting in the SEEA CF?
- Is the treatment of borderline cases in the CEP sufficient for the purposes of accounting in the SEEA CF?
- What additions should be made to the explanatory notes – for example to recognise the extension to include secondary purpose?

6 Links to other classifications

30. All environmental products, activities and expenditures are also economic products, activities and expenditures in the sense of being recorded in the standard national accounts production accounts.

Consequently, all of the associated transactions will have complementary classifications by industry (e.g. using ISIC) and by product (e.g. using CPC).

31. Making the link between products, activities and expenditures classified following the CEP and following the ISIC/CPC is not straightforward. Generally speaking, it will not be possible to assume that data classified by industry or by product will necessarily have an environmental purpose. However, it is possible at the level of specific products and activities. An indicative and illustrative correspondence between a selection of characteristic and non-characteristic activities and ISIC and CEP is provided in a spreadsheet accompanying GN C4.
32. Links to COFOG – to be drafted, advice needed on where to take this

Questions:

- tbd

7 Recommendations for changes to the SEEA CF

33. In the current SEEA CF, the CEA is discussed or applied in some places in Chapter 4 on Environmental activities accounts and related flows, primarily in Section 4.2.4 on the Classification of environmental activities (and the associated annex with a full description of the classification). However, generally speaking, the accounts presented in the SEEA CF do not use the structure of the CEA but instead focus on distinguishing different types of environmental producers and environmental products. The CEA is also referred to in the classification of environmental subsidies and similar transfers.
34. Pending the consultation on GN C2, C3, C4 and C5, the discussion of accounting for environmental activities and the associated accounts will need to be re-worked quite substantially. One aspect of this re-working will be consideration of the use of the CEP in the structure of accounts, as proposed in the integrated framework for monetary accounts (GN C2).
35. A related discussion concerns the level of detail of the CEP that should be presented in the SEEA CF itself given that the CEP has now been adopted as a standard statistical classification. Generally speaking, and subject to the discussion of whether refinements of the current version of the CEP are needed for SEEA CF accounting purposes, it is recommended that the details of the CEP and associated explanatory notes should be maintained in documents related to the CEP rather than repeated in the SEEA CF.
36. It is noted that there are annexes that have been developed showing, for a wide selection of economic activities, the correspondences between these specific activities and the CEP, ISIC and various environmental themes (EP, RM, circular economy and climate change mitigation). The content of these annexes (circulated in relation to GN C4) is illustrative and it is not intended that final versions would be linked directly to the finalisation of the SEEA CF. Rather it is proposed that these lists will be further developed during the SEEA CF update process and then maintained on an ongoing basis to support compilers. This approach is particularly appropriate given the expectation that new activities and products that have an environmental purpose will continue to emerge.

Questions:

- Do you agree that the CEP should be introduced into the updated SEEA CF as the basis for classifying environmental products, activities and expenditures?
- Are any refinements to the CEP required to support accounting following the SEEA CF?
- What additions should be made to the explanatory notes to the CEP to accommodate developments in the other SEEA CF update issues, in particular concerning secondary purpose?

8 Other considerations

37. Issues to be considered further include:
- Data collection possibilities

Annex 1: Classification of Environmental Purposes (CEP)

01 Air and climate

- 0101 Reduction and control of greenhouse gases
- 0102 Reduction and control of other air pollutants

02 Energy

- 0201 Energy from renewable sources
- 0202 Energy savings and management

03 Wastewater and water resources

- 0301 Wastewater management
- 0302 Water savings and management of natural water resources

04 Waste, materials recovery and savings

- 0401 Waste management
- 0402 Materials recovery and savings

05 Soil, surface and groundwater, biodiversity and forest

- 0501 Protection of soil, surface and groundwater
- 0502 Protection of biodiversity and landscape
- 0503 Management of forest resources

06 Noise and radiation

- 6.1 Protection against noise and vibration
- 6.2 Protection against radiation

07 Research and development

- 0701 R&D for air and climate
- 0702 R&D for energy
- 0703 R&D for wastewater management
- 0704 R&D for water resources
- 0705 R&D for waste
- 0706 R&D for materials recovery and savings
- 0707 R&D for soil, surface and groundwater and biodiversity
- 0708 R&D for forest management
- 0709 R&D for noise and radiation

8 Cross-cutting and other environmental purposes

- 0801 Environmental education and training
- 0802 General environmental administration, management, regulation, dissemination and consultancy
- 0803 Other environmental purposes

Annex 2: 2012 SEEA Central Framework - Classification of Environmental Activities (CEA)

I: Environmental protection

1 Protection of ambient air and climate

- 1.1 Prevention of pollution through in-process modifications
- 1.2 Treatment of exhaust gases and ventilation air
- 1.3 Measurement, control, laboratories and the like
- 1.4 Other activities

2 Wastewater management

- 2.1 Prevention of pollution through in-process modifications
- 2.2 Sewerage networks
- 2.3 Wastewater treatment
- 2.4 Treatment of cooling water
- 2.5 Measurement, control, laboratories and the like
- 2.6 Other wastewater management activities

3 Waste management

- 3.1 Prevention of pollution through in-process modifications
- 3.2 Collection and transport
- 3.3 Treatment and disposal of hazardous waste
- 3.4 Treatment and disposal of non-hazardous waste
- 3.5 Measurement, control, laboratories and the like
- 3.6 Other waste management activities

4 Protection and remediation of soil, groundwater and surface water

- 4.1 Prevention of pollutant infiltration
- 4.2 Cleaning up of soil and water bodies
- 4.3 Protection of soil from erosion and other physical degradation
- 4.4 Prevention and remediation of soil salinity
- 4.5 Measurement, control, laboratories and the like
- 4.6 Other activities

5 Noise and vibration abatement (excluding workplace protection)

- 5.1 Preventive in-process modifications at the source
- 5.2 Construction of anti noise/vibration facilities
- 5.3 Measurement, control, laboratories and the like

- 5.4 Other activities
- 6 Protection of biodiversity and landscapes**
 - 6.1 Protection and rehabilitation of species and habitats
 - 6.2 Protection of natural and semi-natural landscapes
 - 6.3 Measurement, control, laboratories and the like
 - 6.4 Other activities
- 7 Protection against radiation (excluding external safety)**
 - 7.1 Protection of ambient media
 - 7.2 Transport and treatment of high level radioactive waste
 - 7.3 Measurement, control, laboratories and the like
 - 7.4 Other activities
- 8 Research and development for environmental protection**
 - 8.1 Protection of ambient air and climate
 - 8.2 Protection of water
 - 8.3 Waste
 - 8.4 Protection of soil and groundwater
 - 8.5 Abatement of noise and vibration
 - 8.6 Protection of species and habitats
 - 8.7 Protection against radiation
 - 8.8 Other research on the environment
- 9 Other environmental protection activities**
 - 9.1 General environmental administration and management
 - 9.2 Education, training and information
 - 9.3 Activities leading to indivisible expenditure
 - 9.4 Activities not elsewhere classified

II: Resource management (RM) (Interim)

10 Management of mineral and energy resources

- 10.1 Reduction of the intake of mineral and energy resources
- 10.2 Reduction of minerals use through the reduction of scraps and the production and consumption of recycled materials and products and reduction of heat and energy losses and energy savings
- 10.3 Measurement, control, laboratories and the like related to mineral and energy resources
- 10.4 Other activities for the management of mineral and energy resources

11 Management of timber resources

- 11.1 Reduction of the intake of timber resources
- 11.2 Reduction of the consumption of forest (wood and non wood)-related products
- 11.3 Reforestation and afforestation
- 11.4 Forest fires
- 11.5 Measurement, control, laboratories and the like related to natural timber resources
- 11.6 Other activities for the management of timber resources

12 Management of aquatic resources

- 12.1 Reduction of the intake of aquatic resources
- 12.2 Replenishment of aquatic resources stocks
- 12.3 Measurement, control, laboratories and the like related to aquatic resources
- 12.4 Other activities for the management of aquatic resources

13 Management of other biological resources (excl. timber and aquatic resources)

- 13.1 Reduction of the intake of biological resources (excluding timber and aquatic resources)
- 13.2 Replenishment of biological resources stocks (excluding timber and aquatic resources)
- 13.3 Measurement, control, laboratories and the like related to biological resources stocks (excluding timber and aquatic resources)
- 13.4 Other activities for the management of biological resources (excluding timber and aquatic resources)

14 Management of water resources

- 14.1 Reduction of the intake of water resources
- 14.2 Reduction of water losses and leaks, water reuse and savings
- 14.3 Replenishment of water resources
- 14.4 Measurement, control, laboratories and the like related to water resources
- 14.5 Other activities for the management of water resources

15 Research and development activities for resource management

- 15.1 Mineral and energy resources
- 15.2 Timber resources
- 15.3 Aquatic resources
- 15.4 Other biological resources
- 15.5 Water resources
- 15.6 Other R&D activities for natural resource management

16 Other resource management activities

- 16.1 General administration of natural resources
- 16.2 Education, training and information
- 16.3 Activities leading to indivisible expenditure
- 16.4 Activities not elsewhere classified