



Economic and Social Council

Distr.
GENERAL

E/CN.3/1995/3
12 January 1995

ORIGINAL: ENGLISH

STATISTICAL COMMISSION
Twenty-eighth session
27 February-3 March 1995
Item 4 of the provisional agenda*

NATIONAL ACCOUNTS

Task Force on National Accounts

Note by the Secretary-General

The Secretary-General has the honour to transmit to the Statistical Commission the report of the Task Force on National Accounts (Convener: Inter-Secretariat Working Group on National Accounts (ISWGNA), which is contained in the annex to the present report. The report is transmitted to the Commission in accordance with a request of the Statistical Commission at its special session, 1/ and with a request of the Working Group on International Statistical Programmes and Coordination at its seventeenth session (E/CN.3/1995/2, para. 6).

Notes

1/ Official records of the Economic and Social Council, 1994, Supplement No. 9 (E/1994/29), para. 51.

* E/CN.3/1995/1.

Annex

REPORT OF THE TASK FORCE ON NATIONAL ACCOUNTS

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INTRODUCTION

1. At its seventeenth session (New York, 6-9 September 1994), the Working Group on International Statistical Programmes and Coordination of the Statistical Commission requested the Inter-Secretariat Working Group on National Accounts (ISWGNA) to report to the Statistical Commission at its twenty-eighth session on plans and strategies for implementing the System of National Accounts 1993 (1993 SNA) in a maximum number of countries. The Working Group requested ISWGNA to establish objectives, plans and mechanisms for monitoring progress; national and international strategies for implementation; and an integrated presentation of the work programmes of the member organizations of ISWGNA in support of the implementation process. The Working Group endorsed the procedures adopted by ISWGNA for its future operation, including its nomination of the Statistical Division of the United Nations Secretariat (UNSTAT) as its secretariat, and it reaffirmed the importance of the regional commissions in the implementation of the 1993 SNA.

I. IMPLEMENTATION OF THE 1993 SNA AND ROLE OF THE INTER-SECRETARIAT WORKING GROUP ON NATIONAL ACCOUNTS

2. The scope and pace of the implementation of the 1993 SNA must be decided by each country according to its analytic and policy needs, the resources available for implementation, the availability of staff trained in conceptual and compilation methods, and the current state of basic data. As a result, even countries in similar economic circumstances and at similar stages of economic development may require a different strategy and timetable for SNA implementation. Moreover, the flexibility that is a basic element of the 1993 SNA allows countries that deem it appropriate to implement the system differently. Thus, while there may be many similarities among groups of countries, such as transition economies, statistically less developed countries, newly industrialized economies and industrialized economies, it cannot be expected that all countries within such broadly homogeneous groupings can or should follow the same strategy for implementation of the new system.

3. The responsibility for designing a strategy for implementation of the 1993 SNA and for executing that strategy, therefore, must rest primarily with individual countries. The organizations comprising ISWGNA have a secondary but none the less important role in assisting countries to implement their strategies. The regional commissions, in particular, can play a critical role in promoting implementation and in monitoring developments within their regions. The means by which member organizations of ISWGNA can assist countries to implement the 1993 SNA are detailed in section II below; they may be characterized as a support system for helping national administrations to develop and execute their own nationally determined implementation strategies.

4. However, while ISWGNA can provide no generalized strategy for implementation of the 1993 SNA, many of the statistically less developed members of the United Nations will need guidance on where to start. Implementing the distinctive features of the 1993 SNA requires that a system already exist for

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compiling at least the basic elements of a national accounts system. In countries where no regular system of compiling national accounts aggregates exists, emphasis must first be placed on developing the basic data that are the essential inputs of national accounts and other statistical systems. Emphasis should be placed on improving basic data in those series necessary for compiling the major aggregates of the 1993 SNA for the total economy, including estimates of value added by kind of activity and final expenditures on gross domestic product (GDP) at current and constant prices; gross national income; gross disposable income; savings; and net lending. To be capable of producing such major aggregates for the total economy according to 1993 SNA definitions would be a major milestone in the primary implementation stage for statistically less developed economies.

5. The milestone for the next stage would be the full implementation of key features of the 1993 SNA constituting all accounts of all institutional sectors, including balance sheets and flow accounts, as well as the cross-classifications by kind of activity and institutional sector of production account items. To move to this stage, basic data will have to be reoriented from being solely based on the establishment as the unit of classification to being based on the enterprise and other institutional units, which will require, in particular, further development of household surveys as effective instruments for the compilation of integrated household sector accounts. Furthermore, economic censuses and surveys should include explicit information on the links between establishments and enterprises so that the link between production analysis and income and financial analyses can be established.

6. For some countries, the SNA questionnaire may provide guidance for desirable implementation; for statistically less developed countries, it may take many years to complete the basic UNSTAT questionnaire; while some of the newly industrialized countries may aim for a level of implementation that would allow them to complete the more comprehensive questionnaires of the Organisation for Economic Cooperation and Development (OECD) or the Statistical Office of the European Communities (Eurostat).

II. ACTION TAKEN BY MEMBER ORGANIZATIONS OF THE INTER-SECRETARIAT WORKING GROUP ON NATIONAL ACCOUNTS TO SUPPORT IMPLEMENTATION OF THE 1993 SNA

7. The four elements of the support system provided by ISWGNA are:

(a) Manuals, handbooks, compilation manuals and software in support of national accounts compilation;

(b) Meetings, training seminars and workshops, ad hoc and programmed courses in national accounts and related subjects, and training materials for use in those courses;

(c) Research activities designed to solve conceptual and practical problems in implementing the new system;

(d) Technical cooperation projects in individual countries.

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8. Section III below provides details of the activities making up the ISWGNA support system that are currently under way or are envisaged for the near future. In carrying out those activities, ISWGNA members should bear in mind a number of underlying principles.

9. Projects may be carried out at the interregional, regional and country level. However, some organizations with limited resources may prefer regional approaches that would serve more than one country. In such approaches, individual country projects should generally be designed to include a regional training component with training seminars for a selected group of similar countries.

10. The development of training materials should take into account the wide differences in current levels of statistical and national accounts development, as well as in policy and analytical needs of individual countries. However, in order to use the limited resources in an optimal manner to meet these different needs a single comprehensive framework of training materials should be developed through modules that would be applicable to countries depending on their status and capability in national accounts.

11. Efforts will be made to link SNA implementation with policy and analytical uses. Links will be established between the national accounts being developed in statistical agencies and the data needed for policy analysis in finance ministries, central banks, research institutes and other government agencies. Training courses will also be provided for users as well as compilers of national accounts.

III. INTEGRATED PRESENTATION OF WORK PROGRAMMES TO SUPPORT IMPLEMENTATION OF THE 1993 SNA

12. The present section deals with the most recent and immediate plans of ISWGNA member organizations to support the implementation process in the direction described above. Table 1 presents, in two parts, a summary of SNA-related activities by each member organization, both at the international level and at the level of the regional commissions. It classifies the activities into three main categories: (a) organization of meetings, training seminars and workshops etc. in national accounts and related subjects; (b) preparation of manuals, handbooks and software support in national accounts compilation; and (c) carrying out research activities to solve conceptual and practical problems in implementing the 1993 SNA. Some highlights of the main activities planned for the near future are described below.

13. Under meetings, seminars and workshops, most member organizations have specific plans and dates for training courses on national accounts concepts and practices and other specialized statistical systems linked with the SNA, such as balance of payments, government finance, and monetary and financial statistics, as well as interregional and regional workshops and seminars on practical implementation of the 1993 SNA.

14. As to the preparation and development of manuals and handbooks and other tools in support of practical implementation, UNSTAT, in close cooperation with

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OECD, the Economic Commission for Europe (ECE) and the International Monetary Fund (IMF), is finalizing a handbook on SNA for transition economies, which is scheduled for publication during the first half of 1995. The IMF will publish a balance-of-payments textbook in April 1995 and will have a complete draft of a manual on monetary and financial statistics by the end of 1995. In addition, an annotated outline of the revised Manual on Government Finance Statistics will be circulated by IMF in mid-1995. UNSTAT has completed and circulated for comments a technical report entitled "Towards a methodology for the compilation of national accounts", which was the main discussion document at the Interregional Seminar on the 1993 SNA in Concept and Practice (New York, January 1995). After incorporation of all comments received, UNSTAT is planning to submit the technical report for publication by mid-1995. Work by Eurostat, OECD and UNSTAT on the development of a revised international questionnaire is almost complete.

15. Several research activities are being undertaken or are planned by one or more member organizations to solve both conceptual and practical problems of implementation. Among others are continued studies on the measurement and allocation of financial intermediation services indirectly measured (FISIM); environmental and human resource accounting; and the development of international functional classifications (Classification of Functions of Government (COFOG), Classification of the Purposes of Non-Profit Institutions Serving Households (COPNI), Classification of Individual Consumption by Purpose (COICOP) and Classification of Outlays of Producers by Purpose (COPP)).

Table 1. SUMMARY OF SNA-RELATED ACTIVITIES OF MEMBER ORGANIZATIONS OF THE INTER-SECRETARIAT WORKING GROUP ON NATIONAL ACCOUNTS

	I	II	III
ISWGNA member organization	Meetings, training seminars and workshops, ad hoc and programmed courses in national accounts and related subjects, and training materials for use in such activities	Manuals, handbooks, compilation manuals and software in support of national accounts compilation	Research activities designed to solve conceptual and practical problems in implementing the 1993 SNA
1. EUROSTAT		<u>A. International organizations</u>	
	(a)	(a)	(a)
	Workshop on the Implementation of SNA/European System of Integrated Economic Accounts (ESA) in transition economies (21-25 November 1994)	Revision of the French translation of the 1993 SNA in cooperation with the Institut National de la Statistique et des Etudes Economiques (INSEE) (France) (September 1995). Expected publication date by the United Nations: April 1996	Convening of a task force on the allocation of FISIM in the revised ESA (early 1995)
	(b)	(b)	(b)
	Training courses on national accounts statistics in practice (19-30 June 1995 and 6-17 November 1995)	Revised ESA English version (December 1994)	Examination of methodologies and country practices to produce "green national accounts"
	(c)	(c)	(c)
	Workshops on the implementation of the revised ESA and regional accounts (11-20 September 1995 and 22-31 January 1996)	Revised ESA other language versions (November 1994)	Proposal of a work programme on the exhaustiveness of national accounts (1995)
	(d)	(d)	(d)
	Workshop on the implementation of the revised ESA in central European countries (October 1995)	Development of a revised international questionnaire based on the 1993 SNA (Eurostat/OECD/UNSTAT, end-1994)	Examination of methods used to compile accounts of member States as part of implementing the GNP-Directive (1994-1995)
	(e)	(e)	(e)
	Series of meetings of the Eurostat Directorate on Economic and Monetary statistics (1995)	Preparation of a handbook on quarterly accounts (end-1996)	Continued research on consumer subsidies (1995)
	(f)	(f)	(f)
			Continued examination on the revision of COICOP/COFOG

	I	II	III
ISWGNA member organization	Meetings, training seminars and workshops, ad hoc and programmed courses in national accounts and related subjects, and training materials for use in such activities	Manuals, handbooks, compilation manuals and software in support of national accounts compilation	Research activities designed to solve conceptual and practical problems in implementing the 1993 SNA
2. IMF	(a) National Accounts course on concepts and practical implementation of the 1993 SNA (annual: first course, November-December 1995) (b) Macroeconomic statistics for users: course for countries in transition on links between national accounts and balance-of-payments, government finance and monetary statistics (annual: four-week duration) (c) Regular courses on balance-of-payments, government finance and monetary statistics that include sections on national accounts and the links between these specialized statistical systems and national accounts (d) Seminar on the development of quarterly national accounts for former USSR countries (mid-1995) following a course presented in June 1994	(a) Revision of the Russian translation of the 1993 SNA (May 1995). Expected publication date by the United Nations: November 1995 (b) <u>Balance of Payments Manual</u> (September 1993) (c) <u>Balance of Payments Compilation Guide</u> (December 1994) (d) Balance-of-payments textbook (April 1995) (e) Manual on monetary and financial statistics (late 1996) (f) <u>Manual on Government Finance Statistics: revision of the 1986 Manual</u> (annotated outline to be circulated for comments in mid-1995)	(a) Harmonization of the IMF statistical systems with the System of National Accounts 1993. Study prepared for 1994 General Conference of the International Association for Review of Income and Wealth (b) Other studies on technical and conceptual issues, including implications for improving national accounts along areas of technical work being carried out on producer and consumer prices (c) Lead role in undertaking the revision of COFOG (d) Study of relationships between measurement of FISIM and weighted money measures

I	II	III
<p>Meetings, training seminars and workshops, ad hoc and programmed courses in national accounts and related subjects, and training materials for use in such activities</p>	<p>Manuals, handbooks, compilation manuals and software in support of national accounts compilation</p>	<p>Research activities designed to solve conceptual and practical problems in implementing the 1993 SNA</p>
3. OECD	(a)	(a)
OECD/ECE National Accounts Experts Meeting (Geneva, 27-29 April 1994)	Handbook on construction prices and indices (mid-1995)	Research project on the evaluation of household production within a national accounting framework, which would include drawing up recommendations for standard classifications and accounts (1995-1996)
(b)	(b)	(b)
Meeting on Environmental Accounts (27-28 September 1994)	Handbook on measuring value added in service activities at constant prices (spring 1995)	Continued research to elaborate possible methodologies for treating effects of environmental depletion and degradation within the framework of the 1993 SNA
(c)	(c)	(b)
OECD/UNSTAT seminar on the use of SNA in transition economy countries (St. Petersburg, 25-28 October 1994)	Handbook on the compilation of quarterly national accounts (mid-1995)	
(d)	(d)	
Meeting on financial statistics, to include discussions on financial intermediation services indirectly measured (FISIM) (22-24 March 1995)	Revision of COICOP (mid-1995)	
(e)	(e)	
OECD/ECE meeting on national accounts (Paris, 9-12 May 1995)	Handbook on inflation accounting (mid-1995)	
(f)	(f)	
	Selected methodological papers on the European Comparison Programme (ECP) from group II workshops (mid-1995)	

I	II	III
<p>Meetings, training seminars and workshops, ad hoc and programmed courses in national accounts and related subjects, and training materials for use in such activities</p> <p>ISWGNA member organization</p>	<p>(a) Meetings, training seminars and workshops, ad hoc and programmed courses in national accounts and related subjects, and training materials for use in such activities</p> <p>(b) UNSTAT/OECD seminar on the use of the SNA in transition economy countries (St. Petersburg, 25-28 October 1994)</p> <p>(c) Expert group meeting on international classifications (New York, 6-8 December 1994)</p> <p>(d) Interregional seminar on 1993 SNA in concept and practice, for English-speaking experts (23 January-1 February 1995)</p> <p>(e) Regional seminars dealing with the preparation and intermediate and final results of pilot projects in selected countries, in cooperation with the Economic Commission for Africa (ECA), Economic Commission for Latin America (ECLAC), Economic and Social Commission for Asia and the Pacific (ESCAP), and Economic and Social Commission for Western Asia (ESCWA) (during 1995-1996)</p> <p>(f) Regional seminar on SNA compilation methodology for countries in transition (December 1995)</p>	<p>Research activities designed to solve conceptual and practical problems in implementing the 1993 SNA</p> <p>(a) Study on the development of a system of human resource accounting (presented at ECE meeting on household income (Geneva, 14-17 March 1994))</p> <p>(b) Study on integrated approach towards functional classifications (presented at ECE/OECD meeting on national accts, Geneva, 27-29 April 1994).</p> <p>(c) Study on a systems approach to national accounts compilation (presented at the 1994 General Conference of IARIW)</p> <p>(d) Study on integrated satellite accounting, socio-economic concerns and modelling (presented at the 1994 General Conference of IARIW)</p> <p>(e) Technical papers on the development of international classifications (presented at an expert group meeting (December 1994))</p>
4. UNSTAT	(a)	(a)
<p>UNSTAT/OECD seminar on the use of the SNA in transition economy countries (St. Petersburg, 25-28 October 1994)</p> <p>Expert group meeting on international classifications (New York, 6-8 December 1994)</p> <p>Interregional seminar on 1993 SNA in concept and practice, for English-speaking experts (23 January-1 February 1995)</p> <p>Regional seminars dealing with the preparation and intermediate and final results of pilot projects in selected countries, in cooperation with the Economic Commission for Africa (ECA), Economic Commission for Latin America (ECLAC), Economic and Social Commission for Asia and the Pacific (ESCAP), and Economic and Social Commission for Western Asia (ESCWA) (during 1995-1996)</p> <p>Regional seminar on SNA compilation methodology for countries in transition (December 1995)</p>	<p>CD-ROM version of the 1993 SNA (July 1995)</p> <p>Revision of the Chinese translation of the 1993 SNA (1995). Expected publication date: 1996</p> <p>Handbook on a system of integrated environmental and economic accts. (December 1993)</p> <p>Technical report towards a national accounts compilation methodology (mid-1995) <u>a/</u></p> <p>Handbook on SNA for transition economies (mid-1995) <u>a/</u></p> <p>Handbook on input-output (to be circulated for comments end February 1995)</p> <p>Handbook on the links between SNA and business accounting standards (end-1996) <u>a/</u></p>	<p>Research activities designed to solve conceptual and practical problems in implementing the 1993 SNA</p> <p>(a) Study on the development of a system of human resource accounting (presented at ECE meeting on household income (Geneva, 14-17 March 1994))</p> <p>(b) Study on integrated approach towards functional classifications (presented at ECE/OECD meeting on national accts, Geneva, 27-29 April 1994).</p> <p>(c) Study on a systems approach to national accounts compilation (presented at the 1994 General Conference of IARIW)</p> <p>(d) Study on integrated satellite accounting, socio-economic concerns and modelling (presented at the 1994 General Conference of IARIW)</p> <p>(e) Technical papers on the development of international classifications (presented at an expert group meeting (December 1994))</p>

I	II	III
Meetings, training seminars and workshops, ad hoc and programmed courses in national accounts and related subjects, and training materials for use in such activities	Manuals, handbooks, compilation manuals and software in support of national accounts compilation	Research activities designed to solve conceptual and practical problems in implementing the 1993 SNA
4. UNSTAT (continued) Expert group meeting on human resources accounting (first quarter 1996)	(f) (h) Handbook on uses of SNA and satellite accts (end-1996) a/ (i) Compendium of studies from Latin America on SNA accounting problems in circumstances of high inflation (planned in cooperation with ECLAC) (June 1995)	(f) Study on environmental accounting and operational perspectives (presented to the First International Conference on Environmental Sustainable Development: Valuing the Environment (Washington, D.C., 30 September-1 October 1993)) (g) Training materials, including illustrative data sets on national and satellite accounting (December 1994)
ISWGNA member organization	Further development of the classification of producers by purpose (COPP) (1995-1996)	Strategy paper on the implementation of the SNA (to be developed jointly by UNSTAT and the regional commissions)
5. WORLD BANK	(a) Support in the production of handbooks and studies on specific research topics	(a) Continued support for the International Comparison Project (ICP) initiative

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ISWGNA member organization	Meetings, training seminars and workshops, ad hoc and programmed courses in national accounts and related subjects, and training materials for use in such activities	Manuals, handbooks, compilation manuals and software in support of national accounts compilation	Research activities designed to solve conceptual and practical problems in implementing the 1993 SNA
6. ECA	<p data-bbox="423 302 444 501">B. <u>Regional commissions</u></p> <p data-bbox="467 302 488 501">(a)</p> <p data-bbox="511 302 584 501">Workshop on SNA implementation for English-speaking countries (December 1993)</p> <p data-bbox="607 302 628 501">(b)</p> <p data-bbox="651 302 724 501">Workshop on SNA implementation for French-speaking countries (1995)</p> <p data-bbox="747 302 768 501">(c)</p> <p data-bbox="790 302 863 501">Workshops on compilation of public sector accounts in the new SNA (1996-1997)</p>	<p data-bbox="423 378 444 501">B. <u>Regional commissions</u></p> <p data-bbox="467 378 488 501">(a)</p> <p data-bbox="511 378 688 501">Report on selected issues regarding the implementation of the SNA in the African region (submitted to eighth session of the Joint Conference of African Planners, Statisticians and Demographers (21-26 March 1994))</p>	
7. ECE	<p data-bbox="898 302 919 501">(a)</p> <p data-bbox="941 302 1015 501">ECE/OECD national accounts experts meeting (Geneva, 27-29 April 1994)</p> <p data-bbox="1037 302 1058 501">(b)</p> <p data-bbox="1081 302 1154 501">ECE/OECD meeting on implementation of the 1993 SNA (Paris, 9-12 May 1995)</p>	<p data-bbox="898 378 919 501">(a)</p> <p data-bbox="941 378 1118 501">Regional guidelines on statistics of the distribution of income, consumption and accumulation of households, jointly with Eurostat, the International Labour Organization (ILO) and OECD</p> <p data-bbox="1141 378 1162 501">(b)</p> <p data-bbox="1185 378 1258 501">Contribution to the revision of Russian translation of the 1993 SNA</p>	<p data-bbox="898 453 919 501">(a)</p> <p data-bbox="941 453 1015 501">Project on assessment of the hidden economy, with focus on countries in transition</p> <p data-bbox="1037 453 1058 501">(b)</p> <p data-bbox="1081 453 1102 501">Continued support for ECP</p>

I	II	III
<p>Meetings, training seminars and workshops, ad hoc and programmed courses in national accounts and related subjects, and training materials for use in such activities</p>	<p>Manuals, handbooks, compilation manuals and software in support of national accounts compilation</p>	<p>Research activities designed to solve conceptual and practical problems in implementing the 1993 SNA</p>
<p>8. ECLAC</p>	(a)	(a)
<p>Meeting of the Working Group on Implementation of 1993 SNA, in cooperation with UNSTAT (Santiago, 27-29 July 1993)</p>	<p>Revision of the Spanish translation of the 1993 SNA, in cooperation with INE (Spain) and UNSTAT (first quarter 1995). Expected publication date by United Nations: January 1996</p>	<p>Country surveys on sources of basic statistics and national accounts (1995)</p>
<p>Regional seminar on implementation of 1993 SNA, in cooperation with UNSTAT (Santiago, 22-26 November 1993)</p>		
(c)		
<p>Meetings of Working Group for the final revision of the translation of the 1993 SNA (Madrid, first quarter 1995)</p>		
(d)		
<p>Course on balance-of-payments/SNA statistics, in cooperation with IMF (Santiago, November 1994)</p>		
(e)		
<p>Meeting of national and international training centres giving courses on national accts. and basic statistics, in cooperation with UNSTAT (1995)</p>		

	I	II	III
ISWGNA member organization	Meetings, training seminars and workshops, ad hoc and programmed courses in national accounts and related subjects, and training materials for use in such activities	Manuals, handbooks, compilation manuals and software in support of national accounts compilation	Research activities designed to solve conceptual and practical problems in implementing the 1993 SNA
9. ESCAP	(a) Pacific seminar on the 1993 SNA (Canberra, 5-16 September 1994) (b) Asian seminar on the 1993 SNA (Bangkok, 20-30 September 1994) (c) Series of regional and subregional workshops on prioritized conceptual and practical aspects of the SNA and satellite accounts (planned)		
10. ESCWA	(a) Orientation courses on the main issues of the 1993 SNA (December 1994) (b) Training courses on concepts and data requirements of the integrated system of accounts of the 1993 SNA (no date) (c) Workshops on priorities and phasing of accounts compilation (no date)	(a) Revision of the Arabic translation of the 1993 SNA in cooperation with UNSTAT (April 1995). Expected publication date by United Nations: September 1995 (b) Dissemination of software for conversion of 1968 SNA concepts to the 1993 SNA	

a/ Expected date to be submitted for publication.

IV. MONITORING IMPLEMENTATION OF THE 1993 SNA

16. Progress by national statistical offices in implementing the 1993 SNA will be monitored in the following ways:

(a) Eurostat has agreed with each European Union (EU) country on detailed plans for implementing the revised ESA beginning in 1995. Regular meetings will be organized with member countries to monitor compliance with each country's implementation schedule. Data conforming to ESA 95 will be compiled by most of the member States starting in 1998;

(b) OECD is also in regular contact with its member countries through its ongoing data-collection activities and through annual meetings of national accounts experts. The last two such meetings were held jointly with ECE and focused on issues arising from implementation of the 1993 SNA;

(c) Together with ECE, OECD is also actively encouraging the transition economies in central and eastern Europe and the former USSR to implement the 1993 SNA. OECD and ECE activities include workshops, training seminars and technical cooperation, as well as data collection and appraisal; both organizations are therefore well placed to monitor progress in those countries;

(d) For countries in other regions, the regional commissions will serve as focal points for monitoring progress and for detecting impediments to implementation where the ISWGNA may be able to improve its support system. UNSTAT will perform its traditional role of coordinating those regional activities;

(e) Finally, UNSTAT will provide an overview of progress in implementing the 1993 SNA by monitoring response to the new SNA questionnaire. Table 2 provides a check-list to be used for this purpose; the last two columns of the table show, respectively, what tables are currently being compiled by countries according to the 1993 SNA and when countries expect to be able to expand data compilation to new parts of the system. Information for this last column will be obtained by periodic inquiries from UNSTAT about implementation plans.

17. ISWGNA will also monitor the activities of its member organizations, including the regional commissions, in providing a support system (handbooks, workshops, research and technical cooperation) for helping countries to implement the SNA. ISWGNA will regularly review the activities of its members in those four areas to identify gaps, avoid duplication and develop common standards and recommendations. For that purpose, ISWGNA will meet at least twice each year and will report regularly to the Statistical Commission and its Working Group as well as to the management bodies of its own members.

Table 2. Check-list for implementation of the 1993 SNA

Elements of the national accounts		Currently being provided	Dates when new elements are planned
<u>GDP classified by</u>	Industries		
	Expenditures		
	Value added components		
<u>Supply and use (and i/o) tables</u>			
<u>Institutional sector accounts</u>	Total economy		
<u>Sectors</u>	Non-fin. corp.		
	Fin. corp.		
	Government		
	Households		
	NPISHs		
	Rest of the world		
<u>Accounts</u>	Current accts.		
	Capital accts.		
	Financial accts.		
<u>Cross-classifications between industry and sector data</u>	Operating surplus		
	Value added		
	Prod. accts.		
	Gross cap. form.		
	Other elements asset accts.		
<u>Classification of expenditures by function</u>	COFOG (Govt.)		
	COICOP (households)		
	COPNI (NPISHs)		
	COPP (non-fin. corp.)		
<u>Asset accounts</u>	Produced assets		
	Non-produced non-fin. assets		
	Fin. assets and liabilities		
<u>Satellite and other extensions</u>	Environmental accts.		
	SAMs		
	Etc.		

V. POINTS FOR DISCUSSION

18. The Statistical Commission may wish to provide guidance on:

(a) The role and responsibilities of ISWGNA as described in section I above;

(b) The adequacy of the definition of implementation of the 1993 SNA for groups of countries as described in paragraphs 4, 5 and 6 above;

(c) The content of the support system that ISWGNA is developing to help countries implement the 1993 SNA, which is outlined in section II above and described in detail in section III above;

(d) ISWGNA plans to monitor both its own activities and progress in the implementation of the 1993 SNA at the national level, as described in section IV above.
