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Economic statistics: national accounts

Report of the 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: Intersecretariat Working Group on National Accounts (ISWGNA)), which is contained in the annex to the present note. The report is transmitted to the Commission in accordance with a request of the Commission at its thirty-first session.¹

Notes

¹ *Official Records of the Economic and Social Council, 2000, Supplement No. 4 (E/2000/24), chap. II, sect. A.*

* E/CN.3/2001/1.



Annex

Report of the Task Force on National Accounts

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Introduction

1. At its thirty-first session (29 February-3 March 2000) the Statistical Commission:

(a) While recognizing that the milestone analysis based on the full implementation of the System of National Accounts, 1993 (1993 SNA)^a had provided useful information, emphasized that additional information, such as evaluation of timeliness, periodicity, direct measurement and conceptual adherence should be taken into account in the analysis. The current analysis had indicated a lack of progress in the implementation for a large number of countries which needed to be addressed (see sects. I.A, I.B and I.C below);

(b) Requested the high-level group of the Intersecretariat Working Group on National Accounts (ISWGNA) to reconsider if the current definition of implementation of the 1993 SNA was suitable for all countries. ISWGNA should attempt to determine whether a core set of accounts could be defined (see sect. I.A below);

(c) Endorsed the creation of a group of friends of the Chair to include Australia, Botswana, Hungary, India, Peru and the United States of America. The high-level group and the technical group of ISWGNA were invited to report the results of their deliberations to this group (see sect. I.E below);

(d) Requested ISWGNA to consider the items discussed by the members of the Statistical Commission at its meeting in April 2000. These included, inter alia, future work on gross domestic product (GDP) volume measures and the link between national accounts data and employment. Regarding the mechanism for updating the 1993 SNA, ISWGNA should also discuss the frequency of updates (see sects. II.A and II.C below);

(e) Recognized the usefulness of the electronic discussion groups and encouraged the participation of more countries (see sect. II.C below);

(f) Requested ISWGNA to continue to give special attention in its working programmes to the needs of the countries at milestone levels 0 and 1 (see paras. 21-22 below);

(g) Welcomed the Statistics Netherlands initiative to host a workshop on GDP volume and price measurement, in cooperation with the Statistical Office

of the European Communities (Eurostat) (see para. 26 below).

2. Section I of the present report addresses the issues raised by the Statistical Commission with respect to the current milestone assessment of countries and makes proposals for an alternative approach. Section II provides information regarding the discussion and/or conclusions on topics that are candidates for updates of the SNA. In section III, the standard integrated presentation of the work programmes of ISWGNA in support of SNA implementation is given. That section also provides information on handbooks and manuals developed by "city groups" and reports on those areas where further and/or new conceptual and methodological work is being carried out by ISWGNA.

I. New alternative approach to the existing milestone assessment

3. When the current milestones were developed by ISWGNA in 1995 and officially adopted by the Working Group of the Statistical Commission in 1996, the purpose was twofold: (a) to give some kind of "guidance" to countries when they were considering expanding their accounts in line with the 1993 SNA and (b) to define an instrument that would be able to assess the state of national accounting in individual countries and regions, and review progress made over time. This was of particular importance so that countries or regions lagging behind could be easily identified and targeted for better technical support by the international community.

4. It has been stressed repeatedly by the Statistical Commission that 1993 SNA implementation is essentially a country responsibility and therefore that individual countries, based on their needs and resources, may choose a different path to implementation than the one suggested by the milestones. Unfortunately, many countries have taken the milestones as representing the order in which additions to national accounts must be approached. Also, the milestones can give the wrong impression of 1993 SNA implementation because there are different degrees of implementation. For example, for some countries with relatively small economies that have a narrow range of activities, a full implementation could be a much smaller subset of the SNA than is required

for others. In addition, the milestones make no reference to conceptual or quality issues since they are concerned only with coverage in terms of the accounts and tables recommended by the 1993 SNA.

5. In order to better assess to what extent countries have implemented the 1993 SNA, ISWGNA at its April 2000 meeting identified three main dimensions that needed to be examined or re-examined: (a) scope of the accounts, (b) compliance with 1993 SNA concepts and (c) quality issues. All three aspects need to be assessed for a better and more comprehensive evaluation of the implementation of the System.

A. Scope of the accounts

6. With regard to the scope of the accounts in the 1993 SNA, ISWGNA has identified three different data sets instead of the six milestones. The first data set refers to the annual accounts that are considered a “minimum requirement” for a country before it can claim implementation of the 1993 SNA. The second data set refers to the annual accounts that are “recommended” for compilation by all countries plus some “recommended” quarterly accounts; these are recommended because of their importance in assessing where an economy is headed. The third and last data set refers to the data items that would count in assessing the degree of 1993 SNA implementation. Table 1 of this report exhibits these different data sets which are presented as far as possible in terms of the tables collected in the new United Nations national accounts questionnaire.

7. The set of SNA tables defined as a “minimum requirement” for annual compilation essentially groups together the accounts recommended in milestones 1 and 2. It brings together the data used in GDP growth analysis with balance-of-payments analysis. Most countries would have at their disposal both data sets, but the identification by ISWGNA of a minimum set of tables implies a recommendation to integrate the two analyses by arriving at a consistent set of data on exports and imports of goods and services in GDP and balance-of-payments analyses. The “recommended” data set extends this minimum set of tables for annual compilation to include data on the government and financial sectors, so that a link can be established between the GDP/balance-of-payments analyses of government and external deficits. For quarterly compilation, there is no “minimum requirement” data

set. However the one “recommended” is broadly the same as that shown as the “minimum requirement” data set for annual compilation, except for some value-added details that have been omitted.

B. Compliance with System of National Accounts, 1993 (1993 SNA) concepts

8. The main basis for assessment of the conceptual dimension is the extent to which the 1993 SNA concepts, accounting rules and classifications are being used. In practice, this should not apply just to GDP: the entirety of accounts need to be examined for compliance. However, ISWGNA thinks that a quick assessment of that compliance with 1993 SNA could be achieved reasonably by concentrating on the major conceptual differences between the 1993 SNA and the 1968 SNA^b that affect GDP and gross national income (GNI). The logic of the suggestion is that if the majority of these changes have been implemented, then it is likely that other relevant changes have also been introduced.

9. Table 2 of this report lists the key concepts to be considered in assessing to what extent the 1993 SNA recommendations have been implemented. The list is not exhaustive; it simply covers some of the key conceptual differences between the 1993 SNA and the 1968 SNA. It is clear that it is not necessary for all the key concepts to be implemented in order for a country to comply with the 1993 SNA conceptual requirements. However, a country's not complying with a significant number of them could lead to doubts about the extent to which the 1993 SNA has been implemented in practice.

C. Quality

10. At its April 2000 meeting, ISWGNA briefly discussed quality issues associated with the new alternative approach to the milestone assessment. ISWGNA decided to monitor progress in the International Monetary Fund (IMF) work on developing, in cooperation with the United Nations Statistical Division, a framework for assessing quality in the national accounts. A draft for such a framework was discussed in an expert group meeting in June 2000 in which country experts as well as representatives from ISWGNA participated. The outcome was a

lengthy checklist of points that would enable the overall quality to be assessed. Work is currently under way to pilot-test it. The results of this pilot test will be discussed (in general terms) at a meeting co-organized by the Republic of Korea National Statistical Office and IMF to be held in the Republic of Korea in December 2000. IMF will present a report on the results of the pilot test to the April 2001 meeting of ISWGNA.

D. Pilot testing of questionnaires on scope and compliance

11. At the ISWGNA technical meeting in April 2000, the Economic Commission for Europe (ECE) and the Economic Commission for Africa (ECA) volunteered to pilot-test both the compliance and the scope questionnaires in several countries in their respective regions and report back to ISWGNA on their applicability.

12. ECE sent the compliance questionnaire to 18 countries in Europe and the scope questionnaire was sent to a smaller group of only 7 countries. ECA sent both questionnaires to all 56 countries in Africa. The results were mixed. ECE received 16 replies to the compliance questionnaire and 4 to the scope questionnaire; they yielded generally satisfactory results. There were more significant problems in Africa. Only 14 responses were received, of which 12 indicated that the countries concerned were still compiling their accounts according to the 1968 SNA. Both ECE and ECA made some useful suggestions on how to improve some of the questions in the compliance questionnaire. The scope questionnaire caused more difficulties to countries despite its appearing to be more straightforward than the compliance questionnaire. It is clear that a better presentation of the purpose of both questionnaires is required.

13. This year, the United Nations Statistics Division is testing the scope questionnaire using, as it did in the past for the milestones, the United Nations Statistics Division database. This year the UNSD database includes for the first time data reported by countries in reply to the annual questionnaire based on the 1993 SNA that was implemented in October 1999. The United Nations Statistics Division evaluation of the scope questionnaire together with more detailed analysis of the pilot-testing done by ECE and ECA on

both questionnaires will be presented to the Commission in a separate document (E/CN.3/2001/8) on the new assessment of the implementation of the 1993 SNA. With regard to the compliance questionnaire, the United Nations Statistics Division has included that questionnaire as an integral part of its annual questionnaire which was recently sent to countries in early October 2000, and will try to assess the results in 2001 and report thereon to the next session of the Commission.

E. Comments from the “Friends of the Chair”

14. At its thirty-first session, the Statistical Commission invited six member countries as “friends of the Chair” to comment on the results of the ISWGNA deliberations on how to better assess whether or not countries had implemented the 1993 SNA. Consequently, in September 2000, a letter was sent to all six countries requesting their views and comments on the proposed new approach to the existing milestones assessment. At the time that this report is being finalized, four of the six member countries have transmitted their comments. ISWGNA is planning to produce a note in response to the comments from the friends of the Chair.

II. Updating the 1993 SNA

A. Frequency of updates

15. As requested by the Statistical Commission, ISWGNA at its April 2000 meeting discussed the frequency of the updates of the System. ISWGNA considers that in an increasingly rapidly changing world, the 1993 SNA should continue to be updated regularly whenever new or major changes in the economy call for such a revision. This will ensure that the System maintains its relevance. However, ISWGNA recognizes that the issue of incorporating future conceptual changes in the annual questionnaires of the UNSD, the Organisation for Economic Cooperation and Development (OECD) and the Statistical Office of the European Communities (Eurostat) should be reviewed more closely to ensure that all sets of changes to the questionnaires are put through consistently within a reasonable time frame.

B. Treatment of mobile phone licences

16. A special meeting of ISWGNA was called in June 2000 to specifically discuss the treatment of mobile phone licences, which have become an important issue given the number of countries around the world selling licences that confer rights to use a given radio spectrum. ISWGNA agreed at the meeting that these licences should be treated as intangible non-produced assets in their own right and not as taxes, payment for a service, or rent. Regarding the related issue of how to write off these licences, ISWGNA also agreed to recommend continuing the 1993 SNA treatment of restricting the write-off of the cost of these licences to the "other changes in assets account".

17. ISWGNA reviewed this decision at its regular meeting on 21 and 22 September 2000 in the light of a paper submitted by one country for consideration at the OECD Meeting of National Accounts in the following week. ISWGNA considered that no new arguments were being advanced and thus the decision taken at the special meeting in June 2000 remained the collective view. Also, ISWGNA considers there is no need to change the 1993 SNA specifically to handle this case, though some official clarification or interpretation of the issue is desirable. In the meantime, ISWGNA has decided to publish in issue No. 12 of *SNA News & Notes* a detailed article clarifying the treatment of mobile phone licences according to the 1993 SNA. An outcome of the discussion at the national accounts meeting was that OECD was requested, as Chair of ISWGNA, to set up an electronic discussion group (EDG) to enable further discussion to take place on this issue. This was done on 17 November 2000.

18. It is clear there are quite divergent views among countries on the appropriate circumstances for treating payments for the use of intangible assets as rent or the purchase of an asset. This is also reflected in the practices adopted by countries in their national accounts. The views of the Statistical Commission are sought on any steps that should be taken, in addition to setting up the EDG, to clarify the treatment of intangible assets.

C. Discussion and/or conclusions on other topics

19. A couple of years ago, ISWGNA set up EDGs to encourage debate on three conceptual topics considered

potential candidates for updating the 1993 SNA: (a) accrual accounting of interest (accrual@imf.org), (b) treatment of interest under conditions of high inflation (www.worldbank.org/data/working/iswgna_background.html) and (c) cost of transferring ownership of assets (www.oecd.org/std/nahome.html). The participation in the debates so far has not been as broad as originally expected in spite of the promoting of the EDGs in *SNA News & Notes*. Consequently, no consensus has emerged on any of these three topics. As more participation in the EDGs is desirable and expected, particularly from developing countries, ISWGNA has decided to keep them open until March 2001. Then, conclusions will be drawn by ISWGNA at its April 2001 meeting.

20. With regard to the treatment of intellectual property rights (patents versus copyrights), there is an inconsistency in the 1993 SNA that was clearly explained in an article by Peter Hill published in 1997 in *SNA News & Notes*, No. 6. At its last technical meeting in September 2000, the ISWGNA rediscussed this controversial issue and has decided to officially recognize this inconsistency in the 1993 SNA instead of proposing a change. The main reason for this decision is embedded in the formal mechanism approved by the Statistical Commission for updating the 1993 SNA. It was agreed that, unless significant new economic developments had taken place, issues of a controversial nature should not be reopened if a deliberate decision had been taken by the experts during the revision process of the SNA; and this was the case regarding the treatment of intellectual property rights.

III. Coordination of work programmes on the implementation of the 1993 SNA

A. Integrated presentation of work programmes of the Intersecretariat Working Group on National Accounts (ISWGNA)

21. Tables 3 and 4 give an integrated presentation of the support materials and work programmes of the ISWGNA member organizations in support of the SNA implementation in the same standard format used in previous ISWGNA reports. Table 3 contains an updated

enumeration of manuals and other support materials, while table 4 shows an updated list of meetings and research activities.

22. As requested by the Statistical Commission, the members of ISWGNA, through their technical cooperation projects and training workshops, have continued to give as much support as possible to countries assessed at milestones 0 and 1.

B. Handbooks and manuals developed by “city groups”

23. “City groups” that are producing manuals or handbooks related to national accounts are aware that if they intend to submit any of their manuals to the Statistical Commission for information or adoption, some kind of clearance is required from ISWGNA. ISWGNA considers the only practical way of proceeding would be for each manual to have a chapter or annex written by an expert fully familiar with the 1993 SNA, explicitly showing each divergence from the 1993 SNA and the reasons for the divergence. This is particularly important for those manuals specifically devoted to satellite accounts which allow for deviations from concepts and conventions of the central framework of the SNA. It is important to have these divergences spelled out and to be sure that no unintended deviations have been adopted inadvertently.

24. ISWGNA knows of three manuals currently under preparation by “city groups”: (a) the System of Integrated Economic and Environmental Accounting (SEEA 2000) by the London Group on Environmental Accounting; (b) Guidelines on Income Distribution by the Canberra Group on Household Income Distribution; and (c) Manual on Capital Stock Statistics by the Expert Group on Capital Stock Statistics (Canberra Group). Of these manuals, SEEA 2000 is planned to be submitted to the Statistical Commission for adoption in March 2001, and the Guidelines on Income Distribution is planned to be submitted to the Commission for information in March 2001.

C. Further conceptual and methodological development

25. A summary report of activities undertaken or planned to be undertaken by ISWGNA in topics or areas for further conceptual work is given below.

26. **GDP volume and price measures:** Eurostat has been working with European Union (EU) member countries since 1998 to improve the quality of the constant price estimates of national accounts. Since the resulting handbook will certainly be of interest to a wider group of countries, it will be presented and discussed at a seminar organized with Statistics Netherlands in April 2001.

27. **National accounts and employment:** Owing to unforeseen resources constraints, the United Nations Statistics Division has not been able to start work in cooperation with the Economic Commission for Latin America and the Caribbean (ECLAC) and the International Labour Organization (ILO) on improving the consistency at the international level of national accounts and classifications guidelines with employment statistics and classifications. Eurostat continues to work in this area on behalf of the needs of the European Economic and Monetary Union.

28. **Financial intermediation services indirectly measured:** When the ESA95, the EU version of the 1993 SNA, was adopted, a number of EU member countries were sufficiently unsure how to allocate financial intermediation services indirectly measured (FISIM) to consider that they could not commit to doing so immediately. A four-year test period, 1998-2001 was agreed. At the end of 2000, Eurostat presented a mid-term report showing that all countries had been able, more or less, to allocate FISIM, but the quality of the estimates was sometimes dubious. The work programme continues in 2001 and early 2002.

29. **Government accounting:** IMF has continued working on the draft Manual on Government Finance Statistics which is now scheduled to be published in 2001.

30. **Exhaustiveness/measurement of the non-observed economy:** OECD in cooperation with other contributing organizations has drafted a preliminary version of a Handbook on the Non-observed Economy. The major components included are the underground, illegal, informal and otherwise missed sectors (own final use, and the “statistical underground”). The manual is targeted to be published in 2001.

IV. Points for discussion

31. The Statistical Commission may wish to express its views on the following points:

(a) Should the three data sets (minimum requirement, recommended and other) proposed by ISWGNA as a new scope of the accounts of the 1993 SNA replace the existing six milestones or should they be considered a supplement?

(b) Are the key concepts listed in the compliance questionnaire adequate to assess the conceptual compliance with the 1993 SNA?

(c) Does the Commission consider that any steps should be taken in addition to an EDG's having been set up to obtain a range of views on the treatment of mobile phone licences, with the aim being for ISWGNA to further consider this issue in the light of countries' submissions to the EDG?

(d) Does the Commission have any suggestions on how to encourage increased broader participation in the existing EDGs?

(e) Is the Commission satisfied with the ISWGNA requirements for clearance of manuals or handbooks developed by "city groups" related to national accounts and planned to be submitted to the Commission for approval?

Notes

^a Commission of the European Communities, International Monetary Fund, Organisation for Economic Cooperation and Development, United Nations and World Bank, *System of National Accounts, 1993* (United Nations publication, Sales No. E.94.XVII.4).

^b *Studies in Methods, No. 2, Rev.3* (United Nations publication, Sales No. E.69.XVII.3).

List of acronyms used in tables 1-4

| | |
|-----------------|---|
| CIS | Commonwealth of Independent States |
| CIS-STAT | Interstate Statistical Committee of CIS |
| CPC | Central Production Classification |
| ECA | Economic Commission for Africa |
| ECE | Economic Commission for Europe |
| ECLAC | Economic Commission for Latin America and the Caribbean |
| EEA | European Economic Area |
| ESA | Economic System of Integrated Economic Accounts |
| ESCAP | Economic and Social Commission for Asia and the Pacific |
| ESCWA | Economic and Social Commission for Western Asia |
| EU | European Union |
| Eurostat | Statistical Office of the European Communities |
| FAO | Food and Agriculture Organization of the United Nations |
| FISIM | Financial intermediation services indirectly measured |
| GCF | gross capital formation |
| GDP | gross domestic product |
| GNI | gross national income |
| ICP | International Comparison Programme |
| ILO | International Labour Organization |
| IMF | International Monetary Fund |
| ISIC | International Standard Industrial Classification of All Economic Activities |
| ISWGNA | Intersecretariat Working Group on National Accounts |
| OECD | Organisation for Economic Cooperation and Development |
| SEEA | System of Integrated Economic and Environmental Accounting |
| UNCTAD | United Nations Conference on Trade and Development |
| UNSD | United Nations Statistics Division |
| UNU | United Nations University |
| WTO | World Tourism Organization |

Table 1
Scope of the compilation of 1993 SNA tables and accounts

| <i>SNA segments</i> | | | | |
|--|---|--|------------------------|---------------------------|
| <i>Numbers of related tables of United Nations questionnaire on SNA</i> | <i>Integrated satellite accounts</i> | | <i>Annual accounts</i> | <i>Quarterly accounts</i> |
| | <i>Name of SNA segment</i> | | | |
| Value added, GDP and employment | | | | |
| 2.1 | Value added and GDP in current prices by industry | | Min req't | Recomm |
| 2.2 | Value added and GDP in constant prices by industry | | Min req't | Recomm |
| 1.3 | Expenditures of the GDP in current prices | | Min req't | Recomm |
| 1.4 | Expenditures of the GDP in constant prices | | Min req't | Recomm |
| 2.3 | Value-added components by industry, current prices | | Min req't | Desirable |
| | Employment by industry | | Min req't | Recomm |
| Integrated accounts and tables, including integrated satellite accounts | | | | |
| 1.5/4.1 | Accounts for the total economy | | Min req't | Recomm |
| | Supply and use table | | Recomm | Desirable |
| 5.1 | Cross-classification of output/value added by industries and sectors | | Recomm | |
| | Integrated economic accounts | | * | |
| | Tourism accounts | | * | |
| | Environmental accounts | | * | |
| | Social accounting matrices | | * | |
| | Other socio-economic accounts | | * | |
| Purpose classification of expenditures | | | | |
| 3.1 | General government final consumption (and other) expenditure by purpose in current prices | | Recomm | |
| | General government final consumption expenditure by purpose at constant prices | | * | |
| 3.2 | Individual consumption (and other) expenditures by purpose in current prices | | Recomm | |
| | Individual consumption expenditures by purpose at constant prices | | * | |
| | Purpose classification of intermediate and final consumption across all sectors | | * | |
| Sector accounts (up to net lending) | | | | |
| 4.2 | Rest of the world accounts (up to net lending) | | Min req't | Recomm |
| 4.3 | Non-financial corporations sector accounts (up to net lending) | | * | |
| 4.4 | Financial corporations accounts (up to net lending) | | Recomm | |
| 4.5 | General government sector accounts (up to net | | Recomm | |

| <i>SNA segments</i> | | | |
|---|--|------------------------|---------------------------|
| <i>Numbers of related tables of United Nations questionnaire on SNA</i> | <i>Integrated satellite accounts</i> | | |
| | <i>Name of SNA segment</i> | <i>Annual accounts</i> | <i>Quarterly accounts</i> |
| | lending) | | |
| 4.6 | Household sector accounts (up to net lending) | * | |
| 4.7 | Non-profit institutions serving households sector accounts (up to net lending) | * | |
| Financial and capital stock accounts and tables | | | |
| 4.1-4.7 | Financial accounts for all sectors | * | |
| | Balance sheets, revaluation and volume changes in asset accounts | * | |
| | Asset accounts for financial assets | * | |
| | Asset accounts for produced assets | * | |
| | Asset accounts for non-produced assets | * | |

Note: Table 1 uses the following terms and symbol:

| | |
|-----------|--|
| Min req't | Table is required before 1993 SNA is considered to be implemented |
| Recomm | Highly recommended for compilation by all countries |
| Desirable | Useful data that should be compiled if possible |
| * | Other data sets that would count in assessing the degree of 1993 SNA implementation. |

Tables shown without a number are not included in the annual United Nations questionnaire.

Table 2
Compliance with 1993 SNA concepts

Does your country's published national accounts data currently include estimates for:

| | <i>Yes</i> | <i>No</i> | <i>Partly</i> | <i>Not significant</i> |
|---|------------|-----------|---------------|------------------------|
| Elements affecting the level of GDP | | | | |
| Gross capital formation (GCF)/output | | | | |
| Is government defence expenditure on fixed assets that can be used for civilian purposes included in GCF? | | | | |
| Is consumption of fixed capital included on all government fixed assets (roads, dams and breakwaters and other forms of construction except structures)? | | | | |
| Is all mineral exploration (successful and unsuccessful) capitalized? | | | | |
| Is expenditure on computer software purchases included in GCF and on software development included in output? | | | | |
| Is expenditure on entertainment, literary or artistic originals included in GCF and on their development included in output? | | | | |
| Is expenditure on valuables included in GCF? | | | | |
| 1993 SNA extends the production boundary of households to include goods that are not made from primary goods: are these goods included in output? | | | | |
| 1993 SNA extends the production boundary of households to include goods that are processed from primary goods that are not self-produced: are these goods included in output? | | | | |
| Is the natural growth of cultivated forests included in GCF? | | | | |
| Volume estimates | | | | |
| Are volumes estimated using a chaining procedure with annually changing weights? | | | | |
| Social contributions/insurance | | | | |
| Are unfunded social contributions (for sickness, unemployment, retirement etc.) by enterprises imputed as compensation of employees and included as contributions to private employer-initiated social insurance schemes? | | | | |
| Rather than be based just on premiums less claims, do non-life insurance estimates include premium supplements? | | | | |

| | <i>Yes</i> | <i>No</i> | <i>Partly</i> | <i>Not significant</i> |
|---|------------|-----------|---------------|------------------------|
| Elements affecting GNI | | | | |
| Are reinvested earnings estimates included in the rest of the world account? | | | | |
| Are foreign workers' remittances excluded? | | | | |
| Elements not affecting the level of GDP/GNI | | | | |
| Final consumption | | | | |
| Is government final consumption expenditure broken down into individual and collective consumption? | | | | |

Table 3
Manuals, handbooks and supporting materials for SNA implementation prepared or being prepared by member organizations of the Intersecretariat Working Group on National Accounts*

| <i>Manuals, handbooks, compilation manuals and software in support of national accounts compilation</i> | <i>Responsible ISWGNA member organization</i> | <i>Status</i> | <i>Date of publication/issue</i> |
|---|---|--|----------------------------------|
| 25. <i>Manual on Monetary and Financial Statistics</i> | IMF | Published | 2000 |
| 27. <i>Handbook on A Systems Approach to National Accounts Compilation</i> | UNSD | Published | March 2000 |
| 28. <i>Handbook on Input-Output Table Compilation and Analysis</i> | UNSD | Published | January 2000 |
| 31. <i>Glossary for the 1993 SNA</i> | OECD | Published | 2000 |
| 33. <i>Handbook on Links between Business and National Accounting</i> | UNSD | Published | April 2000 |
| 34. <i>Handbook on Household Accounting: Experiences in the Use of Concepts and Their Compilation</i> | UNSD | | |
| Vol. 1, <i>Household Sector Accounts</i> | | Published | December 2000 |
| Vol. 2, <i>Household Satellite Accounting</i> | | Published | December 2000 |
| 35. <i>Handbook on the Use of Macro-Accounts for Policy Analysis</i> | UNSD | Submitted for publication in December 1999 | 2001 |
| 36. <i>Handbook on the Non-Profit Institutions (in cooperation with Johns Hopkins University, United States of America)</i> | UNSD | Draft chapters available; pilot-testing in 2000-2001 | 2002 |
| 37. <i>Manual on Government Finance Statistics: revision of the 1986 Manual</i> | IMF | Chapters to be circulated progressively to member countries for comments in 1999 | 2001 |
| 39. <i>Guide for Compiling the 1993 SNA: A Practical Introduction</i> | UNSD | Draft chapters and exercises available | 2001 |
| 40. <i>Integrated Environmental and Economic Accounting: An Operational Manual (in cooperation with the Nairobi Group)</i> | UNSD | Published | September 2000 |

* For publications before 2000, see documents E/CN.3/1999/2 and E/CN.3/2000/2.

| <i>Manuals, handbooks, compilation manuals and software in support of national accounts compilation</i> | <i>Responsible ISWGNA member organization</i> | <i>Status</i> | <i>Date of publication/issue</i> |
|--|---|---|----------------------------------|
| 42. Integrated Environmental and Economic Accounting for Fisheries (in cooperation with FAO and UNU) | UNSD | Draft of selected chapters | 2001 |
| 43. <i>Manual on the Compilation of Statistics on General Government Deficit and Debt in the Framework of ESA 95 (in the Context of the Excessive Deficit Procedure)</i> | Eurostat | Published | March 2000 |
| 44. Manual on the compilation of input-output tables under ESA 1995 | Eurostat | Work in progress | |
| 45. Textbook on quarterly national accounts | IMF | Draft available on IMF web site | Early 2001 |
| 46. <i>Foreign Trade Statistics Operational Manual</i> | UNSD | Published | July 2000 |
| 47. Handbook on Prices and Volumes | Eurostat | Draft to be discussed at a meeting in March 2001 | 2001 |
| 48. CD-ROM version of 1993 SNA in Spanish | ECLAC/UNSD | Published | October 2000 |
| 49. <i>Handbook on Quarterly Accounts</i> (in Spanish) | Eurostat/ECLAC/UNSD | Published | October 2000 |
| 50. ESCWA Glossary of National Accounts (explanation in Arabic and English/Arabic/French dictionary) | ESCWA | Submitted to ESCWA Reproduction Unit | End 2000 |
| 51. Tourism Satellite Account (TSA): Recommended Methodological Framework (in cooperation with Intersecretariat Working Group on TSA) | WTO/OECD/Eurostat/UNSD | Draft adopted by the Statistical Commission in March 2000 | Early 2001 |
| 52. Manual on Capital Stock Statistics (in cooperation with Expert Group on Capital Stock Statistics (Canberra Group)) | OECD | Final chapters being reviewed | 2001 |
| 53. Manual on Statistics of International Trade in Services (in cooperation with United Nations Task Force on Services) | Eurostat/IMF/OECD/UNSD/UNCTAD/WTO | Final draft submitted to the Statistical Commission 2001 for adoption | 2001 |

| <i>Manuals, handbooks, compilation manuals and software in support of national accounts compilation</i> | <i>Responsible ISWGNA member organization</i> | <i>Status</i> | <i>Date of publication/issue</i> |
|---|---|--|----------------------------------|
| 54. System of Integrated Environmental and Economic Accounts (SEEA 2000) (in cooperation with the London Group on Environmental Accounting) | Eurostat/OECD/ UNSD/World Bank | Final draft planned to be submitted to the Statistical Commission 2001 for adoption | 2001 |
| 55. OECD Productivity Manual | OECD | Review of draft chapters by Statistical Working Party of the OECD Industry Committee in November 2000 | 2001 |
| 56. OECD Handbook on Deflators for Information Technology Products | OECD | First review of draft chapters by Statistical Working Party of the OECD Industry Committee in November 2000 | 2001 |
| 57. Manual on the Non-observed Economy | OECD | Preliminary version available | 2001 |
| 58. Guidelines on Income Distribution (in cooperation with Canberra Group on Household Income Distribution) | OECD | Final draft will be submitted to the Statistical Commission 2001 for information. Will be published by Statistics Canada on behalf of the Canberra Group | 2001 |
| 59. First update booklet of the 1993 SNA (including financial derivatives, functional classifications and SNA glossary) | ISWGNA | Final draft will be submitted for publication at the end of 2000 | 2001 |
| 60. Consumer Price Index Manual (by Intersecretariat Working Group on Prices) | Eurostat/IMF/ILO/ OECD/ECE | Final draft finished in October 2000 | 2001 |
| 61. Producer Price Index Manual (by Intersecretariat Working Group on Prices) | Eurostat/IMF/ILO/ OECD/ECE | First draft scheduled for April 2001 | 2002 |
| 62. ISIC User's Guide (in cooperation with United Nations Technical Sub-Group on Classifications) | UNSD | First draft available. Planned to be submitted for publication at the end of 2001 | 2002 |

| <i>Manuals, handbooks, compilation manuals and software in support of national accounts compilation</i> | <i>Responsible ISWGNA member organization</i> | <i>Status</i> | <i>Date of publication/issue</i> |
|---|---|---|--------------------------------------|
| 63. Update of International Standard Industrial Classification of All Economic Activities (ISIC) (Rev.3/Add.1), in cooperation with United Nations Technical Sub-Group on Classifications | UNSD | Final draft will be submitted to Statistical Commission, 2002 | 2002 |
| 64. Update of Central Product Classification (in cooperation with United Nations Technical Sub-Group on Classifications) | UNSD | Final draft will be submitted to Statistical Commission, 2002 | 2002 |

Table 4
**Summary of SNA-related activities of member organizations of the
 Intersecretariat Working Group on National Accounts (from March 2000)**

| <i>ISWGNA member organization</i> | <i>I</i> <i>Meetings, training seminars and workshops, courses etc.</i> | <i>II</i> <i>Research activities designed to solve conceptual and practical problems</i> |
|---------------------------------------|---|---|
| A. International organizations | | |
| 1. Eurostat | (a) Training of European Statisticians (TES) courses on ESA95 | (a) Examination of the allocation of FISIM under ESA95 |
| | (b) Seminar to discuss handbook on gross domestic product volume and price measures in cooperation with Statistics Netherlands, March 2001 | (b) Development of methodologies to produce environmental accounts |
| | | (c) Examination of member States' methods used to compile accounts under ESA95; compilation of inventories (1999-2000) |
| | | (d) Producing manual of best practices in compiling volume and price estimates of national accounts |
| | | (e) Task force on accuracy assessment for national accounts statistics |
| | | (f) Task force on the delimitation of the general government sector |

| | <i>I</i> | <i>II</i> |
|-----------------------------------|--|--|
| <i>ISWGNA member organization</i> | <i>Meetings, training seminars and workshops, courses etc.</i> | <i>Research activities designed to solve conceptual and practical problems</i> |

(g)

Cooperation with pre-accession countries on the implementation of ESA 95

2. IMF

(a)

National accounts course on concepts and practical implementation of the 1993 SNA: Singapore Training Institute, 6 April-4 May 2001; regional training programme with Arab Monetary Fund, 6-18 October 2001; IMF Institute, Washington, D.C., six weeks, 29 October-7 December 2001

(b)

Seminar on quarterly national accounts (irregular intervals)

(c)

Price statistics course on consumer, producer and trade prices, with their links to national accounts: Saint Kitts and Nevis, 26 February-9 March 2001; Singapore Training Institute, 11-22 June 2001

(d)

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

| <i>ISWGNA member organization</i> | <i>I</i> | <i>II</i> |
|-----------------------------------|--|---|
| | <i>Meetings, training seminars and workshops, courses etc.</i> | <i>Research activities designed to solve conceptual and practical problems</i> |
| 3. OECD | (a) | (a) |
| | OECD annual meetings on national accounts (Paris, 26-29 September 2000; 9-12 October 2001) | Continued research to elaborate possible methodologies for treating effects of environmental depletion and degradation within the framework of the 1993 SNA |
| | (b) | (b) |
| | OECD/Eurostat Expert Meeting on Statistics of International Trade in Services (Paris, 11 and 12 December 2001) | Research work on the non-observed economy |
| | (c) | |
| | OECD/World Bank Seminar on Methods and Application of Purchasing Power Parities (Washington, D.C., January/February 2001) | |
| | (d) | |
| | Extended London Group meeting for review of complete draft of SEEA 2000 (Voorburg, February 2001, organized by Statistics Netherlands on behalf of the London Group) | |
| | (e) | |
| | Joint OECD/ECE/Eurostat meeting on national accounts (Geneva, 26-28 April 2000) | |
| 4. UNSD | (a) | (a) |
| | United Nations expert group meeting to review the Manual of Statistics of International Trade in Services (10-12 July 2000) | Joint project with Johns Hopkins University to study non-profit institutions |

| <i>ISWGNA member organization</i> | <i>I</i> | <i>II</i> |
|-----------------------------------|--|--|
| | <i>Meetings, training seminars and workshops, courses etc.</i> | <i>Research activities designed to solve conceptual and practical problems</i> |
| | (b) | (b) |
| | United Nations Technical Sub-Group on Classifications meetings (Luxembourg, New York and Ottawa, in 2000 and 2001) | Ongoing work on further development of integrated environmental and economic accounting |
| | (c) | (c) |
| | United Nations expert group meeting on international economic and social classifications (New York, June 2001) | Ongoing work on further development and update of kind of economic activity and product classifications (ISIC and CPC) |
| | (d) | |
| | United Nations expert group meeting to review the Handbook on Non-profit Institutions (New York, July 2001) | |
| | (e) | |
| | Workshops in cooperation with ECA, ESCAP and ESCWA on implementation of the 1993 SNA (2000 and 2001) | |
| | (f) | |
| | Workshops in cooperation with ECA and ESCAP on implementation of economic classifications of activities and products (2000 and 2001) | |
| 5. World Bank | (a) | (a) |
| | World Bank/OECD Seminar on Methods and Application of Purchasing Power Parities (Washington, D.C., January/February 2001) | Measurement of poverty using purchasing power parities compiled for specific income levels |

| <i>ISWGNA member organization</i> | <i>I</i> | <i>II</i> |
|-----------------------------------|--|---|
| | <i>Meetings, training seminars and workshops, courses etc.</i> | <i>Research activities designed to solve conceptual and practical problems</i> |
| B. Regional commissions | | |
| 6. ECA | (a) | |
| | Joint ECA/UNSD workshops on implementation of the 1993 SNA with special emphasis on the household sector accounts (Addis Ababa, 20-24 November 2000) | |
| | (b) | |
| | Joint ECA/UNSD workshop on classifications (Addis Ababa, 27 November-1 December 2000) | |
| 7. ECE | (a) | (a) |
| | Joint ECE/OECD/Eurostat meetings on national accounts (Geneva, 26-28 April 2000, and April 2002) | Project on capital stock for transition economies; case studies examining methods currently used; development of improved methods of estimation |
| | (b) | (b) |
| | Joint ECE/OECD/Eurostat Consultation on the European Comparison Programme (ECP) (Geneva, 23-25 October 2000) | Continued support for the European Comparison Project within the ICP project of the United Nations |
| | (c) | |
| | Joint ECE/OECD/CIS-STAT Workshop on National Accounts for CIS Countries (Moscow, May 2001) | |
| 8. ECLAC | (a) | (a) |
| | International courses on national accounts by Centre for Latin American Monetary Studies (CEMLA) sponsored by: Central Bank of Nicaragua, 17 February-11 March 2000; INEGI (Mexican Statistical Institute), 22 May-2 June and 9-20 October 2000; | Sixth survey on progress in the implementation of the 1993 SNA (September-November 2000) |

| <i>ISWGNA member organization</i> | <i>I</i> <i>Meetings, training seminars and workshops, courses etc.</i> | <i>II</i> <i>Research activities designed to solve conceptual and practical problems</i> |
|-----------------------------------|---|---|
| | Bolivian Statistical Institute, 8-18 August 2000; Dominican Republic Central Bank, 27 April-14 May 2000; Central Bank of Cuba, 4-21 July 2000; Central Bank of Bolivia, 6-18 August 2000; Central Bank of Aruba, 11-29 September 2000; IMF-Mexico, 13 November-3 December 2000; course on balance of payments hosted by INEGI, 22 May-2 June 2000 | |
| | (b) | (b) |
| | First Seminar on Quarterly Accounts of the Andean Community, hosted by the Bolivian Statistical Institute, 27-29 September 2000 | First survey on basic statistics production for national accounts of the statistical national offices (January 2000) |
| | (c) | (c) |
| | Joint ECLAC/UNSD Workshops on International Trade Statistics for countries of Latin America and Central America, held in Santiago, 2-5 May 2000 | Preparation and dissemination of "Guidelines for the systematic progress towards the harmonization of the consumer prices indexes in Latin America and the Caribbean countries" |
| | (d) | (d) |
| | Subregional workshops on ICP (Southern Cone Common Market (MERCOSUR) countries plus Chile and Bolivia) hosted by: National Statistical and Census Institute (INDEC), Argentina, 5-7 April 2000; Bank of Paraguay, 9-13 October 2000 | A survey of environment statistics for countries in Latin America (August-September 2000) |
| | (e) | |
| | Joint ECLAC/Brazilian Statistical Institute (IBGE) Workshop on Quarterly National Accounts, hosted by IBGE (Rio de Janeiro, 20-24 November 2000) | |

| <i>ISWGNA member organization</i> | <i>I</i> | <i>II</i> |
|-----------------------------------|---|---|
| | <i>Meetings, training seminars and workshops, courses etc.</i> | <i>Research activities designed to solve conceptual and practical problems</i> |
| 9. ESCAP | (a) | (a) |
| | Series of in-country training workshops in Myanmar, Lao People's Democratic Republic, Viet Nam (November 1999) | Continued support for the International Comparison Programme Phase VI in the Asia-Pacific region, for the reference year 1999 in cooperation with the World Bank and OECD |
| | (b) | |
| | Asian Development Bank (ADB)/ESCAP Concluding Workshop on Re-basing and Linking National Accounts Series, Bangkok (13-16 February 2001) | |
| | (c) | |
| | WTO/ESCAP Regional Seminar on Statistics and Tourism Satellite Accounts, Bangkok (21-23 February 2001) | |
| | (d) | |
| | Pacific Subregional Workshop on National Accounts, Suva (March or later in 2001) | |
| | (e) | |
| | Workshop/Seminar on the Implementation of SNA 1993, Philippines (first quarter, 2001) | |
| | (f) | |
| | Input-Output Analysis Workshop (UNSD/Development Account), Indonesia (second quarter, 2001) | |

| | <i>I</i> | <i>II</i> |
|-----------------------------------|---|--|
| <i>ISWGNA member organization</i> | <i>Meetings, training seminars and workshops, courses etc.</i> | <i>Research activities designed to solve conceptual and practical problems</i> |
| 10. ESCWA | (a) Workshop on the Links between the Balance of Payments and the 1993 SNA (27-29 June 2000) | |
| | (b) Joint ESCWA/UNSD Workshop on Implementation of the 1993 SNA (Beirut, 2000) | |
