

1993/5. 1993 System of National Accounts

The Economic and Social Council,

Recognizing that the 1993 System of National Accounts⁴ updates, clarifies and simplifies the previous System of National Accounts⁵ and is more completely harmonized with other international standards in statistics,

Affirming that the 1993 System of National Accounts is a conceptual and accounting framework that is applicable to all countries,

Recognizing also that the 1993 System of National Accounts emphasizes flexibility, so as to encourage its use in economies that differ widely and to facilitate international comparisons,

Noting that the 1993 System of National Accounts completes the integration of balance sheets, thus providing a fuller picture of the resources at an economy's disposal, consolidates hitherto separate presentations of important elements of an economy, lays the groundwork for dealing with interaction between the economy and the environment and elaborates an analytical approach to the assessment of poverty through the application of the Social Accounting Matrices,⁶

1. *Expresses its deep appreciation* to the members of the Intersecretariat Working Group on National Accounts—the Statistical Division of the Secretariat, the United Nations regional commissions, the World Bank, the International Monetary Fund, the Organisation for Economic Cooperation and Development and the Statistical Office of the European Communities—and to non-governmental organizations, a number of member States and many individual experts in national accounting for contributing human and financial resources, for more than ten years, to the development of the 1993 System of National Accounts;

2. *Recommends* that Member States consider using the 1993 System of National Accounts as the international standard for the compilation of their national accounts statistics, in order to promote the integration of economic and related statistics, and as an analytical tool;

3. *Recommends also* that Member States use the 1993 System of National Accounts in the international reporting of comparable national accounting data;

4. *Recommends further* that international organizations consider the 1993 System of National Accounts and the concepts therein when they review standards for particular fields of economic statistics and endeavour to achieve consistency with the 1993 System of National Accounts and, when differences remain, explain the rationale for those differences and provide a full reconciliation with the 1993 System of National Accounts to the extent possible;

5. *Requests* the Secretary-General and the members of the Intersecretariat Working Group on National Accounts to proceed with publication of the 1993 System of National Accounts in all six languages of the United Nations as rapidly as possible and to promote its wide dissemination;

6. *Requests* the members of the Intersecretariat Working Group to continue to be involved in coordinating the implementation of the 1993 System of National Accounts;

7. *Requests* Member States and regional and international organizations to support all aspects of the implementation of the 1993 System of National Accounts, namely, basic data development, the issuance of handbooks, guidelines, manuals and special studies, training activities among both users and producers and technical cooperation activities;

8. *Further requests* Member States and regional and international organizations to provide assistance and support in refining and updating the 1993 System of National Accounts in areas identified in the research agenda, including further developmental work on methodologies, research on conceptual enhancements and emerging or unresolved issues, and refinement of current recommendations in the light of experience gained in implementation;

9. *Agrees* that the United Nations regional commissions should play a major role in the implementation of the 1993 System of National Accounts in their respective regions and urges the Secretary-General to coordinate, at a high level, the mobilization of bilateral and multilateral resources for the implementation of the 1993 System of National Accounts, including the necessary support for countries and the regional commissions.

*30th plenary meeting
12 July 1993*