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**PROGRESS IN IMPLEMENTING THE SYSTEM OF NATIONAL ACCOUNTS
(1993 SNA) IN LATIN AMERICAN AND
CARIBBEAN COUNTRIES, 1997 ***

* This document was prepared by the ECLAC Statistics and Economic Projections Division.

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ABSTRACT

Most of the Latin American and Caribbean countries have begun to conduct activities of varying scope and intensity aimed at implementing the System of National Accounts 1993 (1993 SNA), an effort that is being spearheaded at the global level by the Intersecretariat Working Group on National Accounts.

In this undertaking, the Statistics and Economic Projections Division of ECLAC is acting as the focal point for the Latin American and Caribbean countries and in that capacity, has assumed responsibility for following up this process in all the countries of the region.

In this context, the present document constitutes the third report on activities undertaken to implement the new recommendations in the Latin American and Caribbean countries, which ECLAC is making available to the national and international institutions participating in the process.

This report follows the format and features of previous reports and, like them, was prepared with the valuable collaboration of the offices responsible for national accounts in the respective countries. It was deemed appropriate to include once again, in the report information on the status of national accounts and basic statistics at the time the implementation programme began, as that serves as a reference point for evaluating the progress made to date.

INTRODUCTION

This report is based on a survey of the countries of the region conducted from August to September 1997. As on past occasions and in order to determine the extent of progress in adopting the 1993 SNA, those countries were asked for detailed information on the accounts and tables they were elaborating and on the extent to which they were using the concepts, classification systems, valuation methods and accounting treatment of the new SNA. Countries were also asked for information on activities aimed at improving and adapting their basic statistics and on perceived needs for technical assistance and training. For some of the countries, the data collected through the survey was supplemented with information obtained from subregional activities in which ECLAC participated in 1997. The data gathered on those occasions was the chief source of information on the countries that did not respond to the survey.

No information was obtained from three of the 33 countries surveyed. A total of 11 countries, many of which belong to subregional groups that are currently conducting implementation programmes, had not yet taken any steps towards implementing the new system. Lastly, three more countries have joined the 16 which last year were working on adopting 1993 SNA.

In order to put what has been achieved thus far into proper perspective, the report includes by way of background a brief description of national accounts preparation and basic statistics compilation in the countries of the region at the time the implementation programme was initiated.

Comparison of the baseline situation with the results of the survey helps to highlight the progress the countries are making in applying the system and in designing new methods and instruments for data compilation, the changes they have made in the organizational structure of national accounts offices and their interactions with other agencies whose work is related to national accounts. Progress achieved in the past year has enabled national accounts offices to identify with greater precision their specific needs for technical cooperation and training.

The report therefore analyses which of the 1993 SNA accounts and tables are being adopted; what progress has been made in elaborating the variables and accounts entailed by the new SNA; to what extent the proposed classifications are in use or have been adopted; and what concrete results have been achieved to date. It also discusses innovations not related to the new System that the countries of the region have made in their national accounts in the last three years.

Lastly, the countries of the region are categorized according to level of development in national accounts based on the categories or stages defined by the Intersecretariat Working Group on National Accounts to serve as "milestones" on the road to 1993 SNA.

I. Background

At the time the new national accounts guidelines were approved, the 33 countries of Latin America and the Caribbean were preparing their national accounts according to the second or third versions of the System of National Accounts recommended by the United Nations. In 1995, Cuba published macroeconomic calculations and officially abandoned the System of Balances of the National Economy and adopted the System of National Accounts recommended by the United Nations.

From an operational standpoint, the 1993 SNA requires a vast body of information - more extensive and complex than that required by the previous version (SNA Rev. 3) - with which to prepare the goods and services accounts and matrices, institutional sector accounts and satellite accounts that make up the System. For Latin America and the Caribbean, this meant adapting methods of producing basic statistics, making better use of existing information - which is often not fully utilized when preparing accounts - and compiling more extensive and detailed databases.

That task represented a major challenge for the countries of the region. First of all, it meant integrating establishment-type observable units into enterprise-type or institutional units in all future data compilation. Second, it meant redesigning data collection tools and methods for compiling and processing data using computerized systems, taking into account the new definitions and classifications recommended by the 1993 SNA, and the latest advances in information technology.

Throughout the region, basic statistics, particularly those on non-financial enterprises, had in the past generally been based on data gathered and compiled on the establishment level, rather than the enterprise level. Data on the enterprise level had been collected only for segments of some institutional sectors (such as government, banking and insurance) and some large State-owned enterprises, such as the electricity, gas and water utilities and large mining, transport and communications enterprises.

Because of these gaps in basic statistics, most of the countries were able to make only partial improvements to their national accounts. To illustrate the situation prevailing in 1993, a description is given below of which 1968 SNA accounts the countries were able to prepare with the data they then had available.

Most of the countries of the region had made the greatest progress in the areas of origin of production and use of output by the main components of final consumption. Less work had been done on compiling data by types of goods or by purpose of internal consumption, except in the area of fixed capital formation.

Many countries were calculating the distribution of generated income among productive sectors solely for the total economy, as they had made only limited progress in measuring cost structures by sectors of economic activity.

Estimates of disposable national income and its use in the total economy were generally obtained by combining transaction flows on aggregate levels, rather than by consolidating current income and outlay accounts for institutional sectors.

In most of the countries, gross capital formation was computed by analyzing goods flows without relating them to changes in agents' assets. Only Bolivia, Colombia, Ecuador, El Salvador, Peru and Venezuela had reach the point where they were able to estimate gross fixed capital formation by institutional sector (expenditure method) and by types of goods (goods flows method). After setting 1986 as its base year, Chile began calculating gross fixed capital formation by types of goods, according to owning sector. Ecuador was making periodic estimates of gross fixed capital formation by institutional sector, types of goods and kind of activity using the goods.

Most of these estimates treated changes in inventories as an adjustment item between supply and demand, rather than the product of a separate calculation covering all areas.

Furthermore, most of the countries, lacking accounts by institutional sector, were figuring national savings as a balancing item between disposable national income and total consumption. Household consumption, a significant variable in terms of policy analysis, was also being estimated as a balancing item.

With respect to the preparation of accounts by institutional sector, the majority of countries were preparing the fullest sets for general government and rest of the world, less complete sets for financial enterprises and far less complete sets for non-financial enterprises. Since unincorporated non-financial enterprises were not generally recorded in commercial registers or surveys, they were included in household accounts, and the latter, because of the procedures utilized in the final structuring of the system, were also in part composed of balancing items. The same was true for the accounts for private non-profit institutions serving households; in the absence of separate information on them, they were included in household accounts.

Moreover, there were often marked discrepancies, for the same country and period, between estimates derived from national accounts and those derived from other macroeconomic statistical systems, such as balance of payments or public finance accounts. The discrepancies were due in part to inconsistencies between international recommendations on how to prepare accounts for the different systems and in part to differences in the criteria applied and data sources used by the prepares.

II. Progress and results achieved in 1997

Of the 33 States members of ECLAC in the region, 19 (Argentina, Belize, Bolivia, Brazil, Chile, Colombia, Costa Rica, Cuba, Dominican Republic, Ecuador, Guatemala, Jamaica, Mexico, Nicaragua, Panama, Paraguay, Peru, Trinidad and Tobago, and Venezuela) are working on applying 1993 SNA, although some have made more progress than others (see table 1).

CARICOM member countries, together with the Netherlands Antilles, Aruba and Bermuda, have recently agreed to a common 1993 SNA implementation programme, though several of them have already been work on their own programmes (Belize, Jamaica, and Trinidad and Tobago). The remainder are making preparations to begin the activities scheduled for next year. Suriname considers that it is not currently in a position to adopt the new recommendations.

The countries that have not yet started to apply the 1993 SNA are Antigua and Barbuda, Barbados, El Salvador, Grenada, Haiti, Honduras, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Suriname and Uruguay. No information was obtainable from the Bahamas, Dominica and Guyana.

For purposes of this analysis, a country is deemed to be using the 1993 SNA if it has formally begun to implement a programme of work to that end. Generally speaking, such programmes include activities of various kinds in the areas of basic statistics and national accounts, including:

- (i) Organizational and operational measures directed in particular towards expanding and improving the generation of basic statistics;
- (ii) Total or partial preparation of selected components of the 1993 SNA; and
- (iii) Training and identification of technical cooperation needs.

1. Advances in organizational and operational areas

(a) Analysis of sources and upgrading of data-collection tools

The 19 countries of the region now using the 1993 SNA are involved in activities to review and improve their data-collection sources and tools. Among other things, they are making inventories of data sources, both public and private, and searching out and selecting administrative records that might be useful as direct sources or serve as the basis of information for organizing directories and improving surveys, censuses, and the like. Some countries are doing price studies and attempting to make use of the results of censuses and economic and household surveys. Some have taken steps to reconcile the concepts and estimation methods applicable to national accounts with those applicable to the balance of payments and public finances (see table 1).

(b) Strengthening work teams

Only nine countries report that they are built up their technical teams and created or strengthened work units concerned with estimates by institutional sectors and computation; four report that they have developed organizational restructuring programmes, which will be put into effect once approved by their respective authorities. Another six do not yet consider it necessary to reorganize the units involved (see table 1).

(c) Use of classification systems

The 1993 System of National Accounts provides for up to seven sets or groups of classification systems (see table 2), many of them self-contained, which vary in size and complexity.

Many of these systems are also highly relevant to the preparation of the basic statistics and data on transactions, stocks and flows necessary for the compilation of national accounts.

The responses received indicate that the degree of application or level reached in adopting the proposed classifications is directly related to the progress made in implementing the 1993 SNA and is consistent with the strategy selected to that end by officials responsible for national accounts in each of the countries of the region (see tables 2 and 3).

The Dominican Republic, for example, which has applied the 1993 SNA virtually in its entirety albeit unofficially, reports using almost all the proposed classification systems. In contrast, Bolivia, which now officially compiles its national accounts in conformity with the 1993 SNA, reports that it has only recently begun to adapt the proposed classifications to its particular circumstances. Information supplied by the other countries of the region indicates that the progress they have made towards adopting these classifications falls somewhere between those two extremes.

One area which deserves special mention relates to the use or adoption of classifications of products and activities, such as the Central Product Classification (CPC) and the International Standard Industrial Classification of All Economic Activities (ISIC Rev. 3), since these classifications are directly related to all the accounts, transactions and variables of the System of National Accounts that almost all the countries have prepared or have plans to prepare (see table 3).

With respect to the Central Product Classification CPC, four of the 22 countries that replied to the survey said that they were applying the system in accordance with the recommendations, one said it was planning on doing so, 14 indicated that they were adapting it to fit national circumstances, and two stated they had not yet decided to apply it. With respect to ISIC Rev. 3, four countries reported that they were implementing it, 17

were adapting it to fit their particular situation, and one was planning to use it at some later date.

It should also be noted there was a firm intention to adopt the classification of institutional sectors proposed in the 1993 SNA and to breakdown each of these sectors show more detail on the units or subsectors pertinent in each country. The same was true with respect to the treatment of classifications of transactions and flows, balancing items and assets.

A large number of countries have not yet to consider the possibility of applying the classification of outlays by function or purpose or the classification and of population and employment.

The investigation revealed the following limitations, which to varying degrees are thought to hamper the process of adopting and implementing the proposed classifications:

- (i) The absence of a regional strategy for applying revised versions or new classifications and adapting them to fit national circumstances;
- (ii) The lack of Spanish-language versions of classifications and of a standard terminology in general use throughout the region;
- (iii) Uncertainty as to the continuity of a number classifications considered provisional in the 1993 SNA;
- (iv) The scarce availability of technical support and limitations in the area of technical guidelines;
- (v) The lack of mechanisms to harmonize application criteria and new categories at the regional and in many cases the national levels;
- (vi) The lack of correlations or updated correspondence tables between classifications within one set or in different sets.

(d) Activities related to the modernization of information systems

As the process of implementing the 1993 SNA goes forward, national accounts offices are allocating resources to the task of modernizing their data-processing systems.

Some countries have formulated strategies, that bear in mind the processing and storage of the basic statistics on which national accounts rely. The cornerstone of this new approach is the concept of integrated databases the strategy based on the concept is to incorporate, in successive stages, computer programs that link and compile, the various transactions, accounts, tables and matrices standardized in the 1993 SNA, in accordance with a pre-established methodology. Of particular note with respect to this approach are the efforts made by the national accounts offices of Bolivia, Chile and Colombia.

In contrast, some other countries are preparing or have started to use programs that deal only with the final compilation of the standardized transactions, accounts, tables and matrices, without linking them to their databases.

There are three computer programs at use in the region for compiling national accounts in the way just described. The most widely used program is that developed by the United Nations Statistics Division. Costa Rica, Dominican Republic, Guatemala, Honduras, Panama and the English-speaking countries of the Caribbean (CARICOM) have used it or are planning to do so. Aruba is using a program known as the Integrated Accounting System (IAS), which is similar to that of the Statistics Division and was developed by the Institute of Social Studies of the Hague (ISS). The Central Bank of Chile is studying the possibility of using the ERETES program developed in France at the request of the Statistical Office of the European Union (EUROSTAT).

2. Progress in total or partial preparation of the components of the 1993 SNA

Of the 19 countries considered, 12 are preparing supply and use tables along with their goods and services accounts; in contrast, under the SNA Rev. 3 guidelines, at their maximum point of application, only six countries were doing the analogous calculations. The other seven countries are preparing simplified accounts, at this initial stage, for products by origin and by type of expenditure (see table 4).

Fifteen of the 19 countries that are implementing the 1993 SNA are preparing institutional accounts; however, only nine of them are applying them for all institutional sectors of the economy. That is attributable to the constraints of the countries' data compilation systems, especially for non-financial enterprises, and their limited experience in the calculation of such accounts. Only Colombia and the Dominican Republic are planning to prepare balance sheets for each institutional sector within the next three years. There has been notable progress in the region in preparing institutional accounts. There may be considerably more headway made in the next few years, as planned activities to update the production of basic statistics get under way.

As of September 1997, only one country (Dominican Republic) had prepared satellite accounts, for the tourism sector; one country (Mexico) had published partial results of its environmental accounting; and others (Bolivia, Brazil, Chile, Colombia and Ecuador) were doing some partial estimates of natural resources with the intention of later incorporating them into environmental accounts (see table 4).

3. Technical cooperation and training

Based on their experience in recent years with preparing or improving national accounts, the national accounts offices of the countries of the region have identified the technical assistance they need to meet their objectives (see table 1). They stress that in order to deal with both the conceptual and practical aspects of the 1993 SNA, they

urgently need handbooks, manuals and instructions in their own language (Spanish, French, English or Portuguese) and drafted using the national accounts terminology in general use in the region.

They also perceive a need for training, especially on the following topics: government statistics and accounts; financial statistics and accounts; links between business accounting and national accounting standards; integrated institutional sector accounts; accumulation accounts; financing and changes in assets; use of national accounts and satellite accounts for policy analysis; environmental accounting; calculation of purchasing power parities; and computerized national accounts compilation (see tables 5.a, 5.b and 5.c).

Those surveyed have again expressed an interest in receiving direct technical assistance regarding the preparation of questionnaires and data compilation systems linking establishment-type and enterprise-type units; development of nomenclatures and uniform systems for registering enterprises and establishments; preparation of supply and use tables and input-output tables; and household accounts based on household surveys. They also see a need for technical assistance on quarterly accounts and environmental accounting; use of computerized systems for compiling national accounts data; and reorganization of the units responsible for national accounts and computer services (see tables 6.a, 6.b and 6.c).

4. Present status

A few countries (Bolivia, Mexico and Trinidad and Tobago) have already officially published or released some results of estimates prepared in accordance with the new recommendations on national accounts (see table 1). Brazil, the Dominican Republic and Ecuador hope to release results in the next few months.

In Bolivia, the results released by the National Institute of Statistics (INE) with respect to goods and services accounts and the sequence of institutional sector accounts show that some elements of SNA Rev. 3 are retained in term of classifications and transactions.

Mexico has published goods and services accounts and tables, including supply and use tables and estimates at constant 1993 prices. It has adopted the main classifications recommended and begun to apply the standard concepts and definitions proposed in the 1993 SNA.

Trinidad and Tobago has completed the tables for gross domestic product by type of economic activity and type of expenditure.

The Dominican Republic has done a preliminary, though as yet unofficial, calculation of national accounts for the period 1991-1994 that conforms to much of the 1993 SNA. It is now extending the accounts to 1995 and preparing estimates of quarterly

gross domestic product. It expects to publish the results officially in March 1998. It has already prepared goods and services accounts and institutional sector accounts, except for balance sheets. It has prepared matrices of income distribution by institutional sector and production accounts by institutional sector. It has also prepared an input-output matrix derived from supply and use tables. In addition, it has prepared a satellite account for the tourism sector, and has elaborated a social accounting matrix (SAM) for the year 1991.

In 1997, Costa Rica, Guatemala and Panama formulated a pilot work plan. Costa Rica and Guatemala are set to implement 1993 SNA on a trial basis, using available information, with a view to identifying the needs entailed in carrying out further stages. The countries participating in the programme put forward by the CARICOM secretariat will use the same working methodology for the implementation of the new recommendations.

The other countries considered are gradually moving forward with their work plans; only four expect to be completing the new calculations within the next two years (see table 1).

Dissemination of the 1993 SNA has revealed how far behind some countries were in modernizing their national accounts, and it has inspired a number of them (Costa Rica, El Salvador, Grenada, Haiti, Honduras, Nicaragua, Panama, Saint Vincent and the Grenadines and Uruguay) to make efforts aimed not at anything so ambitious as adapting national accounts to the 1993 SNA, but simply at improving and updating official calculations. These efforts have resulted in decisions, many taken recently, to improve and expand basic statistics and to update the base year for official estimates. El Salvador has just recently updated its national accounts, except for financial accounts; published a complete set of accounts in keeping with SNA Rev. 3; and released goods and services accounts and accounts by institutional sector.

In May of this year, a harmonized national accounts implementation programme was designed and agreed upon by the CARICOM member States (Antigua and Barbuda, Bahamas, Barbados, Belize, Dominica, Grenada, Guyana, Jamaica, Montserrat, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines and Trinidad and Tobago, along with Haiti and Suriname), which for the purposes of the implementation programme also include Aruba, Bermuda, and the Netherlands Antilles. The programme, which benefits from the collaboration of the United Nations Statistics Division, the Eastern Caribbean Central Bank (ECCB), and the Caribbean Development Bank (CDB), will be executed in two stages, each comprising two modules.

The first stage, which is now getting under way and is expected to last 16 months, comprises development of a pilot project to be implemented in five countries (Aruba, Barbados, Jamaica, Netherlands Antilles, and Trinidad and Tobago); in this stage, the countries will compile data and set a new base year. In the second stage, due to last two years, data will be compiled and the base year for accounts set for the other countries of the group. The countries were expected to meet in January 1998 for an initial exchange

of experiences with respect to activities already undertaken. A workshop was scheduled to be held one month later, in February 1998, where the countries could evaluate the progress made, clarify the concepts contained in the 1993 SNA and set additional complementary guidelines with respect to parts of the programme they were about to apply. The programme is based on a methodology for compiling national accounts that was developed by the United Nations Statistics Division. The programme also entails the adoption of administrative reforms by national accounts offices and provides for special contributions from member States and the Dominican Republic in relation to the training of technical staff. It also identifies areas where there is a need for technical cooperation activities or practical manuals.

5. Implementation of the 1993 SNA in the countries of the region in the international context

In order to show how far the countries of the region have come with their national accounts from an international perspective, they have been classified in one of the six categories or stages of development (key steps) defined by the Intersecretariat Working Group on National Accounts; this is intended to help any that are interested to gain a perspective on the level of coverage they have achieved so far and to make decisions about the gradual adoption of the System's other components. Each of these phases combines, coherently from a conceptual and account standpoint, various components of the 1993 SNA, increasing in number and complexity at each stage to the sixth and final stage, which entails the adoption of the entire system.

It should be pointed out that the criteria used to classify countries in some of the six categories yield results that may not accurately reflect either the true state of their statistics and national accounts or any differences that may exist in those areas between the various countries, because:

- (a) They do not make it possible to differentiate between countries in terms of level of development of statistics;
- (b) They do not make it possible to distinguish clearly the countries' true situation as the regards the basic statistics used to formulate published estimates;
- (c) They rank at a high level of statistical development countries which, though historically lacking in basic statistics, can publish a set of the 1993 SNA accounts and matrices prepared using information obtained from limited research, often conducted without regard for the necessary statistical rigor or any guarantee of future follow-up;
- (d) They give a highly distorted picture of the needs of the countries in question in the areas of technical cooperation and training, thus hampering the effectiveness of efforts by international organizations involved in those areas;

- (e) They fail to take into account the priorities individual countries place on implementing different components of the 1993 SNA.

Despite the above, caveats, the exercise has been performed of classifying according to the stage in which they fall, on the assumption that they will attain the objectives they have set for themselves. In these terms, of the 19 countries in the process of adopting 1993 SNA, only the Dominican Republic has plans to complete the entire series of institutional accounts, including balance sheets. The goals it has set itself correspond to the sixth stage, but it is not contemplating doing estimates for stocks of capital or preparing regional accounts.

The series of estimates Colombia, Ecuador and Peru are planning to do correspond to the fifth stage; of these three, only Ecuador has plans to estimate stocks of capital by type of activity; it is not, however, planning to do regional accounts.

Bolivia, Brazil, Chile, Mexico and Venezuela have planned activities that would place them in the fourth stage, excluding estimates of stocks of capital, within the next two years; Panama should reach that point by the year 2000.

Costa Rica, Guatemala, Jamaica and Trinidad and Tobago will reach the third stage, preparing aggregate goods and services accounts and the full sequence of accounts for certain institutional sectors except for financial accounts and balance sheets. They are not currently planning to estimate stocks of capital or to prepare regional and quarterly accounts. Nor are they planning to prepare supply and use tables, input-output tables or satellite accounts.

Argentina, Belize, Nicaragua and Paraguay will attain the second stage within the next two years.

Cuba, which just recently began preparing national accounts according to SNA Rev. 3 guidelines, has plans in the near future to prepare estimates of gross domestic product by origin and type of expenditure and some other economic indicators; its plans correspond to the first stage. In the medium-term, it plans to adopt other SNA components and to advance to further stages.

6. Activities undertaken by ECLAC during 1997 to support implementation of the 1993 SNA

The aims of these activities were the following:

- A. To provide officials in charge of implementing the 1993 SNA or producing basic statistics in Latin American and Caribbean countries with access to the available technical documentation:

- (i) ECLAC took the steps necessary for the completion of the translation into Spanish of the 1993 System of National Accounts. The manuscript was given to the Statistics and Economic Projections Division, which is preparing the document for official publication in collaboration with the editorial services of the Organization,. The document is expected to be ready by early 1998;
- (ii) ECLAC is bringing out the revised version of the English-Spanish glossary entitled "Terminology used in the translation of the System of National Accounts 1993 (1993 SNA)". This document was distributed in both printed and electronic formats in early 1998;
In addition, several international organizations are soon expected to finish the revision or preparation of a number of technical documents and manuals, which they will then distribute and promote the use of in the region.
- (iii) ECLAC has continued to distribute technical documents concerning national accounts preparation and basic statistics compilation. Some of the more noteworthy of these are:
 - (a) The Spanish-language version of the International Standard Industrial Classification of All Economic Activities (ISIC Rev. 3).
 - (b) The preliminary version of the Handbook of input-output table compilation and analysis;
 - (c) The Spanish version of the Handbook on Integrated Environmental and Economic Accounting;
 - (d) The complete preliminary version in Spanish of the System of National Accounts 1993;
 - (e) In the foreign trade sphere, ECLAC has continued to make available to the countries its systems for correlating international statistical classifications [Harmonized Commodity Description and Coding System (HS), Standard International Trade Classification (SITC), International Standard Industrial Classification of All Economic Activities (ISIC), Classification by Broad Economic Categories (CBEC), and Central Product Classification (CPC)];
 - (f) The Spanish version of the Standard International Trade Classification, Rev. 3, vol. 1;
 - (g) The Spanish version of the Central Product Classification.

B. To follow up on implementation of 1993 SNA and improvement of countries production of basic statistics, and to provide them with the necessary support.

ECLAC, in its capacity as focal point for 1993 SNA implementation in Latin America and the Caribbean, has continued to conduct activities aimed at following up the progress achieved in the region in that regard, including:

- (i) Final tabulation of the second survey on the status of national accounts and progress in implementing 1993 SNA in Latin America and the Caribbean, and preparation and distribution of the document, "Progress in implementing the System of National Accounts (SNA 1993) in Latin American and Caribbean countries, 1996" (LC/G 1956, 12 May 1997) (in both English and Spanish).
- (ii) Organization and conduct of a work meeting on criteria for evaluating the countries' progress in implementing the 1993 SNA (ECLAC, Santiago, Chile, May 1997).
- (iii) Design, formulation and conduct of the third survey on progress in the implementation of 1993 SNA in Latin America and the Caribbean, and preparation of a preliminary of the present document, for presentation at the Latin American seminar on national accounts (Buenos Aires, October 1997).
- (iv) The distribution of the 1996 edition of the "Directory of national accounts experts in the Latin American and Caribbean countries" (LC/R.1698, December 1996) and the design and conduct of a survey aimed at updating this directory for the 1997 edition, to reflect the experts' fields of specialization. The updated directory (LC/R.1758, December 1997) was distributed in print and electronic formats in early 1998.
- (v) Promoting and providing technical support to meetings, seminars and working groups organized in the region.
- (vi) Distribution of the Spanish-language version of SNA News and Notes, which is being translated by the National Institute of Statistics, Geography and Informatics (INEGI) of Mexico; issues 3, 4 and 5 have already been distributed. In parallel and in coordination with the United Nations Statistics Division, an electronic distribution system is being set up in order to distribute the upcoming issues of this publication, together with other documents.

C. To support training activities for national accounts experts and producers of basic statistics related to the 1993 SNA.

- (i) ECLAC has continued to act as a clearing house for requests for technical assistance by locating experts and countries in the region and organizations able to provide assistance on specific topics in the area of basic statistics compilation, national accounts preparation and data processing and dissemination.

- (ii) ECLAC has continued to act as a executing agency for technical cooperation projects in the area of national accounts preparation and basic statistics compilation, chiefly in Honduras and Panama.
- (iii) In relation to the 1993 SNA, the Institute of Social Studies of the Hague (ISS), under the auspices of ECLAC and the Latin American and Caribbean Institute for Economic and Social Planning (ILPES), organized a course on concepts and techniques for analysing sustainable human development entitled "Social accounting matrices, environmental accounts and systems of social indicators." The course, held at ECLAC headquarters, in Santiago, Chile, from 1 to 13 December 1997, was designed for graduates of the Institute and representatives of statistics and national accounts offices of the countries of the region.
- (iv) The Centre for Latin American Monetary Studies (CEMLA), with the support of ECLAC, distributed the document entitled "Implementación del SCN 1993: ejercicio práctico para la conversión de bases estadísticas al SCN 1993".

D. To improve and expand the production of basic statistics with a view to implementing the 1993 SNA.

Within the framework of the International Comparison Programme (ICP), ECLAC has continued its work on making price comparisons and calculating real output for the region, with the participation of 10 countries. This activity is expected to be completed during the first quarter of 1998. At present, the data provided by the countries are being analyzed and prices reviewed, taking into account the specifications, brands and models of the products selected.

E. To participate in the following technical meetings at the international and regional levels:

- (i) Latin American seminar on national accounts, organized by the National Accounts Office of the Department of Economic Policy of the Ministry of Economic Affairs and Public Works and Services of Argentina and the Centre for Latin American Monetary Studies (CEMLA), conducted in Buenos Aires from 20 to 24 October 1997.
- (ii) The third of the expert group meeting on international economic and social classifications, organized by the United Nations Statistics Division in New York from 1 to 3 December 1997.

III. ANNEX

Table 1
Progress in implementing the 1993 SNA

Country	Applying 1993 SNA	Activities				
		Plan of work defined	Coordination with basic statistics	Reorganization of agencies responsible for national accounts	Need for technical assistance	Diffusion of results
Antigua and Barbuda a/	no	no	...	...	yes	...
Argentina	yes	yes	yes	no	yes	...
Bahamas a/	...	...	...	...	...	...
Barbados a/	no	no	...	yes	yes	...
Belize a/	yes	yes	yes	no	yes	...
Bolivia	yes	yes	yes	yes	...	1996
Brazil	yes	yes	yes	no	yes	1997
Chile	yes	yes	yes	yes	yes	1998
Colombia	yes	yes	yes	no	yes	...
Costa Rica	yes	yes	yes	yes	yes	1999
Cuba	yes	yes	yes	yes	yes	...
Dominica a/	...	...	...	...	...	...
Dominican Republic	yes	yes	yes	no	yes	1997
Ecuador	yes	yes	yes	yes	yes	...
El Salvador	no	no	yes	...	yes	...
Grenada a/	no	no	...	...	...	...
Guatemala	yes	yes	yes	yes	yes	...
Guyana a/	...	...	...	...	...	...
Haiti a/	no	no	...	...	yes	...
Honduras	no	no	...	...	yes	1997
Jamaica a/	yes	yes	yes	yes	yes	...
Mexico	yes	yes	yes	yes	yes	1996
Nicaragua	yes	yes	...	...	yes	...
Panama	yes	yes	yes	no	yes	2000
Paraguay	yes	yes	yes	no	yes	...
Peru	yes	yes	yes	yes	yes	...
Saint Kitts and Nevis a/	no	...	...	...	...	...
Saint Lucia a/	no	...	...	...	...	...
Saint Vincent and the Grenadines a/	no	...	...	...	yes	...
Suriname a/	no	no	...	...	...	...
Trinidad and Tobago a/	yes	yes	yes	no	yes	1996
Uruguay	no	no	yes	...	...	...
Venezuela	yes	yes	yes	no	yes	...

Source: ECLAC, on the basis of official information

Note: "..." indicates that no information was available or that the question was not answered

a/ These countries are members of CARICOM. They have recently agreed to a 1993 SNA implementation programme and some of them have already begun to execute it.

Table 2
Progress in implementing the 1993 SNA

Country	Classification systems used in implementing 1993 SNA						
	Classification of transactions and flows	Classification of balance-sheet items	Classification of assets	Classification of products and activities	Classification of institutional sectors	Classification of outlays by function or purpose	Classification of population and employment
Antigua and Barbuda	...	...	...	...	...	...	...
Argentina	C	C	B,C	C	B,C	...	...
Bahamas	...	...	...	...	...	...	...
Barbados	...	...	...	...	...	...	...
Belize a/	A,B,E	B,C	E	C	A	B,C	B
Bolivia	C	C,E	C	C	C	B	C
Brazil	B	B	B,C	A	A	B	A
Chile	C	C	...	C	...	...	...
Colombia	C	A,C,E	C	C	A,B,E	C,A,E	C,E
Costa Rica	...	...	...	...	...	...	...
Cuba	C	C	C	C	C	C	C
Dominica	...	...	...	...	...	...	...
Dominican Republic	A	A	A	A	A	A,C,E	A
Ecuador	C	B,C	C	C	C	C,E	E
El Salvador	A,B	A,E	E	C	A	A,E	E
Grenada a/	B	B	B	B	B	B	A
Guatemala	C	C	C	C	C	E	E
Guyana	...	...	...	...	...	...	...
Haiti a/	B	B	B	A	B	B	B
Honduras a/	C	B	B	C	B	B	B,E
Jamaica a/	C	C	E	C	C	C	C
Mexico	A	A	A	C	A	C	C,E
Nicaragua	...	...	...	...	...	...	...
Panama a/	B	B	B	C	C	B	C,E
Paraguay	C	C	C	C	C	C	C
Peru	A,B	A,B,C	C	A	A	C	A,E
Saint Kitts and Nevis	...	...	...	...	...	...	...
Saint Lucia	...	...	...	...	...	...	...
Saint Vincent and the Grenadines a/	...	...	...	...	...	...	...
Suriname	E	B	B	E,C	B	E	E
Trinidad and Tobago a/	...	...	...	...	...	...	...
Uruguay	B	B	B	E,C	C	B,E	C,E
Venezuela	...	...	...	...	...	...	...
	A	A	A	C	C	C	C

Source: ECLAC, on the basis of official information.

Note: "..." indicates that no information was available or that the question was not answered

a/ Information obtained in 1996.

A: The proposed classification system is being used.

B: The proposed classification system is going to be used.

C: The proposed classification system is being adapted to suit national circumstances.

D: A decision has been made not to use the proposed classification system.

E: The possibility of applying the proposed classification system has not been considered.

Table 3
Progress in implementing the 1993 SNA

Country	Classification systems used in implementing 1993 SNA	
	Classification of products (CPC)	Classification of activities (ISIC Rev. 3)
Antigua and Barbuda	...	...
Argentina	C	C
Bahamas	...	...
Barbados	...	...
Belize a/	A	C
Bolivia	C	C
Brazil	A	A
Chile	C	C
Colombia	C	C
Costa Rica	...	...
Cuba	C	C
Dominica	...	...
Dominican Republic	A	A
Ecuador	C	C
El Salvador	C	C
Grenada a/	B	B
Guatemala	C	C
Guyana	...	...
Haiti a/	A	A
Honduras a/	C	C
Jamaica a/	C	C
Mexico	C	C
Nicaragua	...	...
Panama a/	C	C
Paraguay	C	C
Peru	A	A
Saint Kitts and Nevis	...	...
Saint Lucia	...	...
Saint Vincent and the Grenadines a/	E	C
Suriname	...	...
Trinidad and Tobago	E	C
Uruguay	...	...
Venezuela	C	C

Source: ECLAC, on the basis of official information.

Note: "..." indicates that no information was available or that the question was not answered

a/ Information obtained in 1996.

A: The proposed classification system is being used.

B: The proposed classification system is going to be used.

C: The proposed classification system is being adapted to suit national circumstances.

D: A decision has been made not to use the proposed classification system.

E: The possibility of applying the proposed classification system has not been considered.

Table 4
Progress in implementing the 1993 SNA

Country	Components					
	Goods and services accounts		Institutional sectors			Other accounts and related tables
	Supply and use tables	GDP calculated for the total economy	Sector accounts including balance sheets	Accounts for all sectors excluding balance sheets	Accounts for some sectors excluding balance sheets	
Antigua and Barbuda	...	...	...	...	...	...
Argentina	no	yes	no	no	yes	yes
Bahamas	...	...	...	...	...	...
Barbados	...	...	...	...	...	...
Belize a/	no	yes	no	yes	no	no
Bolivia	yes	...	no	yes	no	yes
Brazil	yes	...	no	yes	no	yes
Chile	yes	...	no	no	yes	yes
Colombia	yes	...	yes	no	no	yes
Costa Rica	yes	...	...	...	yes	yes
Cuba	yes	yes	no	no	no	yes
Dominica	...	...	...	...	...	...
Dominican Republic	yes	...	no	yes	no	yes
Ecuador	yes	...	no	yes	no	yes
El Salvador	...	...	...	...	...	...
Grenada	...	...	...	...	...	...
Guatemala	yes	...	...	...	yes	yes
Guyana	...	...	...	...	...	...
Haiti	...	...	...	...	...	...
Honduras	...	...	...	...	...	...
Jamaica a/	no	yes	no	no	yes	no
Mexico	sí	...	no	yes	no	yes
Nicaragua	...	yes	...	...	...	...
Panama a/	no	yes	no	no	yes	no
Paraguay	yes	...	no	no	yes	...
Peru	yes	...	yes	no	no	yes
Saint Kitts and Nevis	...	...	...	...	...	...
Saint Lucia	...	...	...	...	...	...
Saint Vincent and the Grenadines	...	...	...	...	...	...
Suriname	...	...	...	...	...	...
Trinidad and Tobago	no	yes	no	no	yes	no
Uruguay	...	...	...	...	...	...
Venezuela	no	yes	no	yes	no	yes

Source: ECLAC, on the basis of official information.

Note: "..." indicates that no information was available or that the question was not answered.

a/ Information obtained in 1996.

Table 5.a
Progress in implementing the 1993 SNA

Country	Areas in which technical training is needed					
	Classification systems, surveys and nomenclatures	Supply and use tables, input-output tables and production accounts	External sector accounts, balance of payments and foreign trade statistics	General government accounts and government statistics	Financial accounts and statistics	Links between business accounting and national accounts
Antigua and Barbuda	...	...	...	...	...	...
Argentina	...	...	...	...	X	X
Bahamas	...	...	...	...	...	...
Barbados	X	X	X	X	X	X
Belize	...	...	...	...	...	...
Bolivia	X	X	X	X	X	X
Brazil	X	X	X	X	X	X
Chile	...	...	...	...	...	...
Colombia	X	X	X	X	X	X
Costa Rica	X	X	X	X	X	X
Cuba	X	X	X	X	X	X
Dominica	...	...	...	...	...	...
Dominican Republic	X	X	X	X	X	X
Ecuador	X	X	X	X	X	X
El Salvador	...	X	X	X	X	X
Grenada	...	...	X	X	X	X
Guatemala	X	X	X	X	X	...
Guyana	...	...	...	...	...	...
Haiti	X	X	...	...	...	...
Honduras	X	X	X	X	X	X
Jamaica	...	X	X	X	...	...
Mexico	...	...	...	...	...	...
Nicaragua	...	...	...	...	...	...
Panama	...	X	X	X	X	X
Paraguay	X	X	X	X	X	X
Peru	...	X	X	X	X	X
Saint Kitts and Nevis	...	...	...	...	...	...
Saint Lucia	...	...	...	...	...	...
Saint Vincent and the Grenadines	...	X	...	X	X	...
Suriname	...	...	...	...	...	...
Trinidad and Tobago	...	X	X	X	X	X
Uruguay	...	...	...	...	...	...
Venezuela	X	...	...	X	X	...

Source: ECLAC, on the basis of official information.

Note: "..." indicates that no information was available or that the question was not answered

Table 5.b
Progress in implementing the 1993 SNA

Country	Areas in which technical training is needed					
	Accounts for the non-financial enterprise sector	Household surveys and other research for the household accounts	Integrated institutional sector accounts	Accumulation accounts (investment, financing and changes in assets)	Constant price accounting	Quarterly accounting, short-term indicators
Antigua and Barbuda	...	...	...	...	...	...
Argentina	...	...	...	X	...	...
Bahamas	...	...	...	...	...	...
Barbados	X	X	X	X	X	X
Belize	...	...	...	...	...	...
Bolivia	X	X	X	X	...	X
Brazil	X	X	X	X	X	X
Chile	...	...	...	...	...	...
Colombia	X	X	X	X	X	X
Costa Rica	X	X	X	X	X	X
Cuba	X	X	X	X	X	X
Dominica	...	...	...	...	...	...
Dominican Republic	X	X	X	X	X	X
Ecuador	X	X	X	X	X	X
El Salvador	X	X	X	X	X	X
Grenada	X	X	X	...	...	...
Guatemala	X	X	X	X	X	X
Guyana	...	...	...	...	...	...
Haiti	X	X	X	X	...	X
Honduras	X	X	X	X	X	X
Jamaica	X	X	...	X	...	...
Mexico	...	...	...	X	...	...
Nicaragua	...	...	...	...	...	...
Panama	X	...	X	X	X	X
Paraguay	X	X	X	X	X	X
Peru	X	...	X	X	X	X
Saint Kitts and Nevis	...	...	...	...	...	...
Saint Lucia	...	...	...	...	...	...
Saint Vincent and the Grenadines	X	X	X	X	...	X
Suriname	...	...	...	...	...	...
Trinidad and Tobago	X	X	X	X	X	X
Uruguay	...	...	...	...	...	...
Venezuela	X	...	X	X	X	X

Source: ECLAC, on the basis of official information.

Note: "..." indicates that no information was available or that the question was not answered

Table 5.c
Progress in implementing the 1993 SNA

Country	Areas in which technical training is needed					
	Use of national and satellite accounts for analytical purposes	Environmental accounting	Satellite accounts	National purchasing power parity	Using computer systems to compile national accounts	Reorganizing offices related to national accounts
Antigua and Barbuda	...	...	...	...	...	...
Argentina	...	...	...	...	X	...
Bahamas	...	...	...	...	...	...
Barbados	X	X	X	X	X	X
Belize	X	X	X	X	X	...
Bolivia	X	X	X	X	X	X
Brazil	X	X	...	X	X	...
Chile	...	...	...	...	...	...
Colombia	X	X	X	X	X	...
Costa Rica	...	...	...	...	X	X
Cuba	X	X	X	X	...	X
Dominica	...	...	...	...	...	...
Dominican Republic	X	X	X	...	...	...
Ecuador	X	X	X	X	X	X
El Salvador	X	...	...	X	...	...
Grenada	...	X	...	X	X	X
Guatemala	...	...	...	...	X	X
Guyana	...	...	...	...	...	...
Haiti	...	...	...	...	X	...
Honduras	X	X	X	X	X	X
Jamaica	...	...	...	...	...	...
Mexico	X	X	...	X	...	...
Nicaragua	...	...	...	...	...	...
Panama	X	X	...	X	X	...
Paraguay	X	...	...	...	X	X
Peru	X	X	X	X	X	...
Saint Kitts and Nevis	...	...	...	...	...	...
Saint Lucia	...	...	...	...	...	...
Saint Vincent and the Grenadines	X	X	...	...	X	X
Suriname	...	...	...	...	...	...
Trinidad and Tobago	X	X	X	X	X	X
Uruguay	...	...	...	...	...	...
Venezuela	...	...	...	...	...	...

Source: ECLAC, on the basis of official information.

Note: "..." indicates that no information was available or that the question was not answered

Cuadro 6.a
Progress in implementing the 1993 SNA

Country	Areas in which technical assistance is needed					
	Classification systems, surveys and nomenclatures	Supply and use tables, input-output tables and production accounts	External sector accounts, balance of payments and foreign trade statistics	General government accounts and government statistics	Financial accounts and statistics	Links between business accounting and national accounts
Antigua and Barbuda	...	...	...	...	...	...
Argentina	...	...	...	...	...	...
Bahamas	...	...	...	...	...	...
Barbados	X	X	X	X	X	X
Belize	...	X	...	...	...	...
Bolivia	...	...	X	X	X	X
Brazil	X	X	X	X	X	X
Chile	...	...	...	...	...	...
Colombia	...	...	...	...	...	X
Costa Rica	X	X	X	X	X	X
Cuba	...	...	...	...	X	X
Dominica	...	...	...	...	...	...
Dominican Republic	...	...	...	...	...	...
Ecuador	...	...	X	X	X	...
El Salvador	X	...	X	X	X	X
Grenada	...	X	X	X	X	X
Guatemala	X	X	X	X	X	X
Guyana	...	...	...	...	...	...
Haiti	X	...	...	...	...	...
Honduras	X	X	X	X	X	X
Jamaica	...	X	...	...	...	...
Mexico	...	...	...	...	...	...
Nicaragua	...	...	...	...	...	...
Panama	X	X	...	...	X	...
Paraguay	...	X	...	...	...	...
Peru	...	...	...	...	...	...
Saint Kitts and Nevis	...	...	...	...	...	...
Saint Lucia	...	...	...	...	...	...
Saint Vincent and the Grenadines	...	...	X	...	...	...
Suriname	...	...	...	...	...	...
Trinidad and Tobago	...	...	...	...	...	...
Uruguay	...	...	...	...	...	...
Venezuela	X	...	...	...	...	...

Source: ECLAC, on the basis of official information.

Note: "..." indicates that no information was available or that the question was not answered

Cuadro 6.b
Progress in implementing the 1993 SNA

Country	Areas in which technical assistance is needed					
	Accounts for the non-financial enterprise sector	Household surveys and other research for the household accounts	Integrated institutional sector accounts	Accumulation accounts (investment, financing and changes in assets)	Constant price accounting	Quarterly accounting, short-term indicators
Antigua and Barbuda	...	...	...	...	...	...
Argentina	...	...	...	...	...	...
Bahamas	...	...	...	...	...	...
Barbados	X	X	X	X	X	X
Belize	...	...	...	...	...	...
Bolivia	X	X	X	X	X	X
Brazil	X	X	X	X	X	X
Chile	...	...	...	...	...	...
Colombia	...	X	...	...	...	...
Costa Rica	X	X	X	X	X	X
Cuba	...	...	...	...	...	X
Dominica	...	...	...	...	...	...
Dominican Republic	X	...	X	X	...	X
Ecuador	...	X	...	...	...	...
El Salvador	X	X	...	X	X	X
Grenada	...	...	...	X	...	...
Guatemala	X	X	X	X	X	X
Guyana	...	...	...	...	...	...
Haiti	...	...	...	...	...	...
Honduras	X	X	X	X	X	X
Jamaica	...	...	X	...	...	...
Mexico	...	...	...	...	...	...
Nicaragua	...	...	...	...	...	...
Panama	...	...	...	...	...	X
Paraguay	...	...	...	...	...	X
Peru	...	...	...	...	...	...
Saint Kitts and Nevis	...	...	...	...	...	...
Saint Lucia	...	...	...	...	...	...
Saint Vincent and the Grenadines	...	X	X	...	...	X
Suriname	...	...	...	...	...	...
Trinidad and Tobago	...	...	...	...	X	X
Uruguay	...	...	...	...	...	...
Venezuela	X	...	X	X	X	X

Source: ECLAC, on the basis of official information.

Note: "..." indicates that no information was available or that the question was not answered

Cuadro 6.c
Progress in implementing the 1993 SNA

Country	Areas in which technical assistance is needed					
	Use of national and satellite accounts for analytical purposes	Environmental accounting	Satellite accounts	National purchasing power parity	Using computer systems to compile national accounts	Reorganizing offices related to national accounts
Antigua and Barbuda	...	...	...	...	...	...
Argentina	...	...	...	...	...	...
Bahamas	...	...	...	...	...	...
Barbados	X	X	X	X	X	X
Belize	...	...	...	...	...	...
Bolivia	X	X	X	X	X	X
Brazil	X	X		X	X	
Chile	...	...	...	...	...	...
Colombia	X	...	...	...	...	...
Costa Rica	...	...	...	...	X	X
Cuba	...	...	...	...	X	...
Dominica	...	...	...	...	...	...
Dominican Republic	X	...	X	...	...	...
Ecuador	...	...	...	...	X	...
El Salvador	X	X	X	X	X	X
Grenada	...	...	...	...	...	...
Guatemala	...	...	...	...	X	X
Guyana	...	...	...	...	...	...
Haiti	...	...	...	...	...	...
Honduras	X	X	X	X	X	X
Jamaica	...	...	...	...	...	...
Mexico	...	...	...	...	...	...
Nicaragua	...	...	...	...	...	...
Panama	...	...	...	...	X	X
Paraguay	...	...	...	...	X	X
Peru	...	...	...	...	...	...
Saint Kitts and Nevis	...	...	...	...	...	...
Saint Lucia	...	...	...	...	...	...
Saint Vincent and the Grenadines	X	X		X	X	...
Suriname	...	...	...	...	...	...
Trinidad and Tobago	X	X	X	X	X	X
Uruguay	...	...	...	...	...	...
Venezuela	...	...	...	...	...	...

Source: ECLAC, on the basis of official information.

Note: "..." indicates that no information was available or that the question was not answered