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**REPORT ON THE STATUS OF NATIONAL ACCOUNTS
AND PROGRESS IN IMPLEMENTING SNA 1993
IN LATIN AMERICA AND THE CARIBBEAN**

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ABSTRACT

The report shows the identification of the progress achieved by the Latin American and Caribbean countries in the process of Implementation of the System of National Accounts 1993 (SNA 1993).

The first three chapters describe the situation of basic statistics, estimates of national accounts and mechanisms for collection of basic statistics at the moment that the program was initiated. In the next two chapters, description is made of the progress up to 31 December 1995, in each of the countries in their process of implementation, support and dissemination of actions underway.

INTRODUCTION

This report was prepared on the basis of the answers received from the countries in response to direct inquiry and to the "Questionnaire concerning the status and prospects for implementation of the System of National Accounts in Latin America and the Caribbean"¹ (SNA 1993); it identifies what progress has been made, what plans the countries of the region have to implement SNA 1993 and what activities are being carried out in the region in support of the process. The report first describes the tools currently used to gather data and produce basic statistics and the experience acquired in the preparation of national accounts, with specific attention to the accounts by institutional sectors.

¹ In addition to the answers received in response to the questionnaire, data is also available on the same countries as a result of two prior surveys in September 1994 and April 1995.

I. CHARACTERISTICS OF BASIC STATISTICS AT PRESENT

Using SNA 1993 requires a vast body of information - more extensive and complex than required by the previous version, SNA 1968 - in order to prepare the matrices and the goods and services accounts, institutional sector accounts and satellite accounts that make up the system. For Latin America and the Caribbean, this means changing current methods of producing basic statistics and developing a more extensive and detailed body of data.

The task represents a major challenge for the countries of the region. First of all, in all future data collection, establishment-type observable units will have to be integrated with enterprise-type or institutional units. Secondly, most of the countries will need to redesign their present data collection tools and data compilation methods to adapt them to the new definitions and classifications recommended by SNA 1993.

Throughout the region, basic statistics, particularly those on non-financial enterprises, have generally been based on data gathered and compiled on the level of the establishment, rather than the corporation or enterprise. Data on the enterprise level has been collected only for significant portions of some institutional sectors, such as the government sector, the banking and insurance sector and some of the large State-owned enterprises - electricity, gas and water utilities, large mining, transport and communications enterprises and the like. This data is insufficient for preparing institutional sector accounts, because the latter require full information on the accounting statements of the enterprises that make up the sector.

Given this history with regard to basic statistics, most of the countries have made only partial progress in their national accounting. To illustrate the progress that has been achieved, a description is given below of which national accounts according to SNA 1968 the countries have been able to prepare on the basis of the such data. Four groups of countries can be distinguished.

One group of countries comprising Colombia, Ecuador, Peru, Bolivia, Venezuela and most recently El Salvador have regularly been preparing most of the series of accounts outlined in revision 3 of the System of National Accounts, i.e., SNA 1968, and have thereby acquired some experience in preparing accounts by institutional sectors.

In order to prepare this series of accounts, the countries have had to adapt their methods of generating basic statistics to the requirement that the production, consumption and capital formation accounts by kinds of economic activity - including, in some cases, commodity and other goods and services accounts - should be prepared from basic statistics collected on establishment-type economic units, whereas for the income and outlay accounts and capital finance accounts for institutional sectors, the observable unit is the institutional unit or enterprise. In their

annual publications, these countries include supply and use tables; some of them include input-output matrices and the economic system table; and more than one prepares a production account for each institutional sector along with the rest of the accounts for the institutional sectors. The latter practice, while it was already applicable under SNA revision 3, anticipated the provisions of the new international recommendations.

A second group of countries comprising Brazil, Chile, Mexico and Uruguay, which are also using SNA revision 3 as a framework for their calculations, are preparing production accounts, including supply and use tables and input-output matrices, particularly for the years that they are using as a basis for their estimates at constant prices. They are also periodically preparing and publishing consolidated accounts for the nation. Because of data limitations, these countries are preparing only partial institutional sector accounts in terms of both the number of sectors and the kinds of accounts included. For the most part, they generate accounts for general government and the external sector, and the accounts prepared are for income and outlay, accumulation and capital finance.

The third group of countries, comprising Argentina, Belize, Costa Rica, Grenada, Jamaica, Panama, Saint Lucia, Saint Vincent and the Grenadines, Suriname and Trinidad and Tobago, prepare in more limited form the series of accounts recommended in the third version of SNA. Basically, they produce output account estimates by origin and type of expenditure and in some cases consolidated accounts for the nation and income and outlay accounts for general government, for the external sector and, in a few cases, for households.

The fourth group of countries consists of those that are still using the guidelines of SNA revision 2, which may or may not include some elements present in SNA Revision 3. Some of these countries prepare current income and outlay accounts for government, households and the external sector as outlined in the latter version. The group comprises Antigua and Barbuda, Bahamas, Barbados, Dominica, the Dominican Republic, Guatemala, Guyana, Haiti, Honduras, Nicaragua, Paraguay and Saint Kitts and Nevis.

The countries that have made the most progress in applying the previous version of SNA are undoubtedly, thanks to that progress and experience, in a better position to implement the new recommendations. They have the advantage of having adapted their basic statistics and framed and harmonized their goods and services accounts to accord with their institutional sector accounts. This does not mean, however, that they will not have to continue to make substantial efforts in training and in improving and adapting their basic statistics. Many of these countries still have data limitations and problems, particularly in integrating data flows from establishment-type observable units with those for institutional sectors and enterprises.

II. THE PORTIONS OF THE SYSTEM OF NATIONAL ACCOUNTS THAT ARE PREPARED IN THE REGION

The 33 countries that make up the Latin American and Caribbean region currently prepare their national accounts on the basis of the United Nations recommendations contained in the second or third versions of SNA. Cuba was the last country to adopt these criteria; it recently changed the guidelines for its macroeconomic record-keeping from the System of Balances of the National Economy to the System of National Accounts recommended by the United Nations.

In most of the countries of the region, the greatest progress has been with regard to the breakdown of production by origin and use by the major components of final demand. Less has been learned, however, about how to handle the detailed breakdowns by type of goods or by purpose in terms of domestic demand, except in the case of fixed capital formation.

Many countries have data on the functional distribution of income generated in the total economy; however, considerably less progress has been made in the measurement of cost structures by sectors of economic activity.

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

There have been fewer advances and even some setbacks with respect to the calculation of the capital and capital finance accounts. In most countries gross capital formation is computed by analyzing goods flows without comparing them to changes in agents' assets. Only Bolivia, Colombia, Ecuador, El Salvador, Peru and Venezuela have managed to estimate gross fixed capital formation by institutional sector (expenditure method) and by type of goods (goods flows method). When it changed its base year to 1986, Chile estimated gross fixed capital formation by type of goods independently of the kind of activity using the goods. Ecuador makes periodic estimates of gross fixed capital formation by institutional sector, type of goods and kind of activity using the goods, applying the traditional goods flows method and the expenditure method.

In most current estimates, the change in stocks often serves as an adjustment variable between supply and demand, rather than being the product of an independent calculation covering all areas.

Moreover, most of the countries, lacking institutional sector accounts, estimate national saving as a balancing item between disposable national income and total consumption. The estimate of household consumption is also figured as a balancing item.

With respect to the preparation of accounts by institutional sectors, the accounts for general government and rest of the world are the most complete, followed by accounts for financial enterprises and non-financial enterprises. Since unincorporated non-financial enterprises are not recorded in registers or conventional types of surveys, they have generally been reported as part of the household account, which, in addition to coming towards the end of the account sequence, is composed in part of balancing items.

The same holds for the accounts for the sector of private non-profit institutions serving households; since no separate information on them is available, they are normally included in the households sector. For these reasons, in the region it is still difficult on a regular basis to prepare a household account net of private non-profit institutions and unincorporated enterprises.

III. TOOLS FOR GATHERING BASIC STATISTICS

The region's fundamental tools for information gathering have been economic censuses, periodic surveys and administrative records.

Economic censuses have been carried out in relatively few countries and even in most of these not with the recommended frequency. They have primarily focused on key economic activities, and only in a few countries on rare occasions have they covered a broad spectrum of activities. For the most part, they have been directed to the agricultural and manufacturing sectors, and less frequently to the mining, energy, transport, trade and services sectors. In the past ten years, only Bolivia, Brazil, Colombia, Mexico, Panama, Paraguay, Peru, Uruguay and Venezuela of the countries of the region have conducted economic censuses that covered some of their main sectors of activity; among these, six surveyed their agricultural and manufacturing sectors; four also included the mining sector in addition to those already mentioned; four added trade to the above; and four also included other services.

Continuous economic surveys are the statistical tools with which the region has the most experience. In most cases, however, they cover only the main economic activities: agriculture, mining, manufacturing, electricity, some segments of the transport sector and only part of the commercial sector; they rarely include other services, such as health, education and personal services. Since in most cases the survey samples are based on the main products generated by the activities, the results are chiefly valid for estimating production, rather than other variables such as cost structure, use of human resources, intended use of production, and the like.

Statistics on trade, financial intermediaries, government services, health, education and other services are generally by-products of the enforcement of customs, foreign exchange, financial and budgetary regulations or municipal and state regulations.

The foregoing remarks on the limitations of the tools for gathering basic statistics are even more relevant in the case of service industries, and the situation is made worse by the fact that the region has always lagged behind somewhat in this field. This means that agencies in charge of statistics are forced to make an extra effort to develop and implement data collection tools and systems suitable to the nature of the services and to the agents who produce them.

To the extent of their capacities, the countries of the region are making efforts to improve their data collection systems. In recent years, however, many countries have had to deal with inflation, administrative restructuring and budget constraints that have forced them to suspend or postpone censuses and economic surveys or to reduce the scope and coverage of their inquiries.

As a result, in a number of these countries the production of basic statistics is becoming less up to date and in many cases is declining in reliability. Very few have maintained their former schedules of surveys or improved the quality of their data collection.

It is also relevant that in recent year public sector entities in various countries of the region have been down-sized and restructured as a result of the deregulation of the economies and the transfer of ownership of State enterprises to the private sector. In a number of cases the process has resulted in the disruption or disappearance of the normal channels of communication between such enterprises or institutions and the agencies in charge of statistics or national accounts, channels that in many cases have not yet been reopened.

IV. PROGRESS IN IMPLEMENTING SNA 1993 IN THE COUNTRIES OF THE REGION

Before discussing progress in implementing SNA 1993, it should be pointed out that the context in which implementation began included not only the budgetary constraints under which the region's statistical and national accounts offices have historically labored, but also a grave lack, in the great majority of countries, of basic statistics essential to the operation of the new system; the problems experienced staff responsible for national accounts and for production of basic statistics in the Spanish-speaking countries of the region in gaining access to existing technical material; and the growing, and hitherto unmet, training and technical cooperation needs.

Under the circumstances, it is these areas to which priority has been given in the initial stages of the implementation strategies prepared at the regional, subregional and national levels, and in the programs of work agreed upon with the heads of statistical offices in the countries of the region in the joint OAS/ECLAC meetings on statistical matters.

According to inquiries made in May 1994 and April and June 1995, a high percentage of countries of the region (over 70%) are currently carrying out activities in connection with the implementation of the new recommendations on national accounts, and it is possible that between 1996 and 1997 the remainder will likewise have made a start on implementing SNA 1993. Cuba, which over the last 35 years has been following the System of Balances of the National Economy, has prepared a program of work and taken steps towards implementation of SNA 1993; the first results were published at the end of 1995.

The progress made in individual implementation programs varies greatly from country to country and is not strictly comparable owing to the particular circumstances prevailing at the time each one began.

Nevertheless, it can be stated that some countries are making progress in the development of programs of work designed in the framework of SNA 1993, others are at the stage of drawing up plans for future work, and a few have begun reviewing their data collection systems and reorganizing their national accounts units.

It is clear that some countries lack the resources, in terms of both professional staff and basic statistics, to deal with the areas they have undertaken to address. A number of countries, for example, have stated their intention to prepare goods and services accounts and institutional sector accounts, and, at the same time, to start on estimates for other supplementary accounts, yet their professional staff numbers only between three and seven.

Generally speaking, the work programs designed by countries follow the guidelines of the regional strategy for implementation of SNA 1993 they adopted at the meetings ECLAC organized in 1993 and 1994.²

Bolivia, Colombia, Ecuador and Peru, which have made the most progress in preparing goods and services and institutional sector accounts according to SNA revision 3, have been improving their data collection mechanisms. They have also planned research with a view to changing the base year and are working on gradual incorporation of conceptual and classificatory elements.

In addition, the majority of countries are adjusting or have adjusted the organization or structure of their national accounts and basic statistics units. They have also decided what areas of SNA to implement and at what pace. Colombia foresees a year's delay in its programmed activities and point out the operational difficulty of continuing work on the national accounts under the old version while at the same time introducing the changes needed for the new SNA. El Salvador, which recently changed its base year and put into effect much of SNA 1968, is reorganizing its statistics and preparing a plan to improve basic statistics which involves the information-producing institutions as required by SNA 1993.

Venezuela, Brazil and Chile, where progress has also been made in developing accounts for some institutional sectors, have begun or are maintaining efforts to extend and improve their treatment of the institutional sector while continuing to develop programs to update and complement their information collection systems.

With regard to data collection systems, only Bolivia, Colombia, Panama, Peru and the Dominican Republic have designed or are in the process of designing specific new surveys and inquiries. Many are still being developed, but some have been concluded. Bolivia, for example, carried out a census of economic establishments and a complete household survey in 1994. Colombia conducted a sectoral economic census comprising all manufacturing, trade and services for 1990; annual surveys of industrial establishments, trade and main services; a survey of construction enterprises; and a survey of household income and expenditure for 1994-1995. In the last five years Panama has carried out agricultural and economic censuses and annual surveys of industrial and commercial establishments, restaurants and hotels, transport and services, using ISIC Rev. 3; it also conducted a household survey in 1995. Peru instituted a program to change the base year of its national accounts and, in that context, organized several special surveys aimed at refining its current estimates: improving household consumption measurement and the recording and quantification of foreign trade at the national level and in free trade zones; monitoring and registration of private non-profit institutions serving households; measurement of

² Regional seminar on the implementation of revision 4 of the United Nations System of National Accounts (SNA 1993), Santiago, Chile, 22-26 November 1993.

employment and remuneration by kind of economic activity; taxes on production and imports; informal activities, etc. Peru also conducted a national economic survey for 1993 - excluding agriculture, which was covered in 1994. Lastly, the Dominican Republic conducted a national survey of manufacturing for 1991, including information on both establishments and enterprises. Many of these surveys will be used not only as essential input to the annual estimates, but also, as in Peru, to prepare quarterly and regional accounts.

Chile is making particular efforts to develop and extend its computer capabilities in order to respond to the new requirements and to incorporate new developments in linking up media and equipment. Progress has been made in implementation of a centralized database; inter-agency relations are being developed; and ways of making better use of existing administrative records are being studied. Chile recently introduced a new organizational structure, creating an information area and reinforcing its institutional sectors area. A change of base year is planned for 1996, providing an opportunity to begin introducing the new elements of SNA 1993.

Countries which do not produce class III accounts under the old system, but which have experience in preparing goods and services accounts including supply and use tables or input-output matrices (Mexico and Uruguay), have work plans which include the preparation of goods and services and institutional sector accounts. These accounts will be implemented in accordance with the stage to which these countries' basic statistics have developed; to this end, it is planned to study the use of existing data sources, especially administrative records, and improvements to data collection mechanisms. These countries are also planning to adopt the classifications proposed in the new recommendations. In accordance with the regional strategy, they have also planned the preparation of a new base year, which will incorporate SNA 1993 definitions, valuation and classifications. An important feature of Mexico's implementation program is the gradual incorporation of institutional sector accounts, beginning with the analysis of possible data sources. Mexico will incorporate all the new elements which have a bearing on the goods and services accounts, including the change of base year, and also aims to prepare satellite accounts for education and health, followed by environmental accounts.

For the remainder of the countries of the region - where relatively less progress has been made in the application of SNA revision 3, and where revision 2 continues to be applied - distinct progress can be discerned in the programs of work to implement SNA 1993.

Thus, members of the Economic Organization of the East Caribbean States (EOECS) (Antigua and Barbuda, British Virgin Islands, Dominica, Grenada, Monserrat, Saint Kitts and Nevis, Saint Lucia and Saint Vincent and the Grenadines), despite their limited financial and human resources, have decided to make a start on improving the basic statistics necessary for preparing production and income accounts under SNA

1993 for non-financial corporations, financial corporations and general government. They have put off the preparation of household-related accounts because of statistical problems which they consider cannot be solved in the near future. However, environmental accounts have been prioritized and included among their aims.

The members of the Central American Monetary Council (Costa Rica, El Salvador, Guatemala, Honduras and Nicaragua) with the support of their technical secretariat, have also developed a common strategy for the implementation of SNA 1993.³ Since Costa Rica and El Salvador have most experience with SNA revision 3, out of these five countries, they should have least difficulty in applying the new recommendations.

Of the remaining countries, Aruba, Bahamas, Haiti and Paraguay are making efforts to develop their basic statistics. In Aruba, enterprise balance sheets will be compiled during 1995, a labor force survey was conducted in 1994, and a household income and expenditure survey in 1993. All these surveys are being used in implementing SNA 1993. Bahamas is working on improving its basic statistics, having recently developed its goods and services accounts in line with SNA revision 3. Haiti is taking a census of economic establishments in order to obtain an up-to-date directory of all establishments in the country.

Belize has continued to study and analyze its data sources and to review its methodologies.

Panama has concluded its estimates for a new base year (1992) and has set a target of five years for the replacement of these calculations by the new version. Alongside this, it is taking steps to improve its basic statistics (population and economic censuses have been taken) and is designing a new annual economic survey. It is making particular efforts to prepare satellite accounts for the environment, giving priority to the Canal Area, and this year plans to organize and implement a training program in national accounts and basic statistics. Panama has also restructured its national accounts department (National Income) to adapt to the nature of the new calculations.

The Dominican Republic has continued with its activities to implement SNA 1993, with the cooperation of the United Nations Statistical Division (UNSD). A

³ This strategy comprises a program to be carried out in three stages. The first stage, lasting from two to three years, consists of: a) defining a minimum sequence of accounts to be prepared; b) conducting training activities; c) doing a trial run of the selected accounts with the available data, in order to evaluate them and determine future information needs. The second stage, lasting from three to five years, involves a concerted effort to improve and extend basic statistics. The third stage, whose duration is as yet undetermined, involves implementing all the selected accounts and tables for a set length of time and extending them to include other areas of SNA.

presentation of initial results is planned for July 1996, and will include the satellite account for the tourism sector.

Trinidad and Tobago is continuing to study and analyze the new recommendations.

Suriname wishes to start work, but reports serious staff and equipment problems and has been unable to begin any activities directed at implementation.

Twenty countries took part in the regional seminar on the implementation of SNA 1993, held in Caracas, Venezuela, in November 1995, and agreed to form subregional groups of countries with a view to facilitating their participation in the implementation process. These groups would be able to devise implementation programs which, while not disregarding the goals of the regional strategy, would be tailored to their particular characteristics and priorities. Four subregional groups were established: three reached agreement on the basis on which they would coordinate their programs of work, and on future meetings and the aspects of SNA 1993 to be prioritized. The fourth group, "Southern Cone countries", has yet to be fully constituted - a task placed in the hands of the representative of Uruguay.

The majority of countries, to the extent they have been able to do so, have taken advantage of the various training activities carried out in the region during 1995 on the new SNA 1993 guidelines.

The information supplied by the countries reveals a strong and urgent need for support for their national accounts units in the form of manuals and technical instructions in their own languages, training, opportunities for the exchange of experiences, and the provision of technical assistance on specific aspects of SNA 1993.

Lastly, there is also interest in the region in the preparation of satellite accounts or special studies on the environment and on other topics of special interest. Five countries have already undertaken the development of environmental accounts. Mexico is perhaps the country with the widest experience in this area, and partial results have been obtained in Brazil, Colombia, Chile (which recently published the first results on a physical balance sheet for its native forest), Costa Rica and Peru. Under topics of special interest, particular importance is attached to tourism accounts; the Dominican Republic has made most progress here. There is also definite interest in integrating information on employment (number of non-manual and manual workers, hours worked and other indicators of employment by kind of economic activity) into the goods and services accounts. There is also interest in taking part in exercises to measure purchasing power parity; Argentina, Bolivia, Brazil, Colombia, Chile, Mexico, Uruguay and Venezuela have begun work in the framework of the international comparison program.

V. SUPPORT FOR THE PROCESS OF IMPLEMENTING SNA 1993

The progress made in the process of implementing SNA 1993 in the countries of the region is due to, or has been accompanied by, various activities promoted, supported or developed by ECLAC, acting as a focal point at the regional level, by the United Nations Statistical Division (UNSD), by the International Monetary Fund (IMF), and by the European Union Statistical Office (EUROSTAT). All these agencies are members of the Inter-Secretariat Working Group on National Accounts. Subregional agencies such as the Centre for Latin American Monetary Studies (CEMLA) and the Inter-American Statistical Training Center (CIENES) have continued to cooperate in national accounts training activities, particularly in relation to SNA 1993.

During these first years, such activities have targeted almost exclusively the offices and national specialists responsible for preparing national accounts and producing basic statistics. The aim has been to explain the chief features of the new revision of SNA, recommend adoption of the new revision, train national staff, provide technical assistance in some cases and promote horizontal technical cooperation between countries of the region.

Of particular importance was the meeting called by ECLAC in collaboration with UNSD, in November 1993, for national accounts experts in the region, to discuss the main problems the countries of the region would face in implementing the System of National Accounts adopted by the United Nations Economic and Social Council in July that year.

At that meeting it was decided to put into effect a "regional strategy for the implementation of SNA 1993 in Latin America and the Caribbean"⁴. It was designed in such a way as to:

- a) Fulfil the purposes for which the new system was recommended, i.e.:
 - i) to serve as an international standard for the preparation of national accounts statistics;
 - ii) to promote the integration of economic and other related statistics;
 - iii) to serve as an analytical tool;
 - iv) to provide information on internationally comparable data;
- b) Take into account the fact that there must be more than one implementation strategy in the region, and establish a minimum set of basic accounts and tables which should be considered by countries in the initial stages of implementation;

⁴ See ECLAC, Final report, regional seminar on the implementation of revision 4 of the United Nations System of National Accounts (SNA 1993). Document LC/G. 1795, 5 May 1994.

- c) Provide details of activities geared towards harmonization of criteria and procedures related to the use of methods and concepts;
- d) Provide guidelines and priorities for the improvement and extension of the production of basic statistics, and for training those responsible for preparing national accounts and producing basic statistics, as well as the chief users of the new system;
- e) Examine means of creating mechanisms allowing for the exchange of experiences and giving technical staff in the region access to the available technical documentation; and
- f) Facilitate international technical cooperation.

On the initiative of ECLAC, four subprogrammes in support of this strategy were approved at the first joint OAS/ECLAC meeting on statistical matters, held in October 1994 as part of the program of international statistical work for Latin America and the Caribbean, 1995-1996, and attended by directors and heads of the national statistical offices of 22 countries in the region and nine international organizations. Subprogramme 1, "Adaptation and production of basic statistics in the framework of a regional strategy for the implementation of the System of National Accounts 1993 (SNA 1993)", which in turn consists of four program elements, examines all relevant aspects of the regional strategy for the implementation of SNA 1993.

- The first program element, "Provision of access to technical documentation in Spanish, to those responsible for implementing SNA 1993 and to Spanish-speaking producers of basic statistics, envisages translation of the English version of SNA 1993 into Spanish. ECLAC is cooperating with the National Statistical Institute of Spain, which is doing the translation, and the International Association for Research in Income and Wealth (IARIW), which made resources available to ECLAC to set up a working group responsible for revising the technical elements of the translation, incorporating the national accounts terminology generally used in the region. To date, 17 out of 21 chapters of SNA and various versions of an English-Spanish, Spanish-English glossary of national accounts terms have been distributed in all Spanish-speaking countries in the region.

- As regards the second program element, "Dissemination of international recommendations concerning SNA 1993 and the production of basic statistics, and support for countries of the region in adopting them", ECLAC periodically updates and distributes a "Directorio de expertos en cuentas nacionales de América Latina y el Caribe" (Directory of National Accounts Experts in Latin America and the Caribbean); it distributes manuals and technical documents; it acts as a focal point in the delivery of technical material to national accounts experts and in the exchange of experiences between countries of the region.

- As part of the implementation of the third program element, "Training of national accounts experts and producers of basic statistics", courses, seminars and other training programs have been developed and continue to be run by, in particular, the European Training Centre for Economic Statisticians of Developing Countries, in Madrid; the Centre for Latin American Monetary Studies (CEMLA); ECLAC itself; the United Nations Statistical Division (UNSD); the International Monetary Fund (IMF); and the European Union Statistical Office (EUROSTAT).

- Under the fourth program element, "Improvement and extension of the production of basic statistics for the implementation of SNA 1993", progress in implementation of SNA 1993 in the region is continually monitored and periodically evaluated; national experiences in the design of statistical data collection tools, and their adaptation to the requirements of the new system of national accounts, are disseminated; research projects are promoted, disseminated and coordinated (e.g. that related to the International Comparison Program (ICP); or to the improvement of services statistics, which is being developed with the support of the Institute of Statistics and Economic Studies (INSEE of France).

- A series of activities, planned for 1996, or already under way, aims to further reinforce the support given to offices and specialists responsible for the preparation of national accounts and the production of basic statistics in the region.

- Monitoring shows that, although implementation is proceeding satisfactorily, at varying pace and intensity depending on the country, both as regards the preparation of accounts and tables planned in each country, and as regards production and adaptation of basic statistics, little thought has yet been given to national and international users of the information which will be obtained through the new system. As a result, users have not been effectively incorporated into the implementation process.

- Users of national accounts estimates range over a fairly broad spectrum of specialists operating in different sectors and kinds of activities, from the whole series of specialists who take part in the decision-making process at governmental and enterprise levels, to those working in the media and in the national and international academic community.

- Initiating a large number of users, all at differing stages of development vis-à-vis national accounts, into the use and application of SNA 1993, entails prioritizing certain strata of users and developing means of dissemination which will allow a significant number of users to be reached in as short a time as possible.

- National offices with responsibility for the preparation of national accounts should be given the task of institutionalizing and directing this part of the training

process in each country. It should be organized in conjunction with the national academic community and with the support of the media.

- The stratum of users involved in the decision-making process at the governmental level should be the first to be incorporated. A strategy could be developed including talks, distribution of purpose-designed materials, and advice on the use and interpretation of the conceptual framework underpinning the new estimates and hence their own evaluations.

Another stratum of users which needs to be given particular priority is that which operates in the national academic community - more precisely, in the university and research and applications system. It should be possible to ensure that macroeconomics courses in the university system examine the outlines of the new SNA. The national accounts office should arrange meetings to consider jointly the most suitable way of achieving this aim in a reasonable period.

Other users, which could be defined as a stratum of habitual users of macroeconomic information, should be advised, in collaboration with the national university system and with the support of the media, of the changes the new system entails and informed of the facilities which exist to help bring them up to date.