UNITED NATIONS
ECONOMIC COMMISSION FOR EUROPE
STATISTICAL DIVISION

**Report of activities to support the implementation of the
2008 System of National Accounts in Eastern European
and Central Asian countries**

April 2012

Prepared by UNECE Statistical Division

1. Summary

1. The purpose of this paper is to present the progress on establishing national implementation plans for the 2008 System of National Accounts (2008 SNA) in Eastern European and Central Asian countries. The paper also outlines future planned activities and proposes a number of issues and priorities to be dealt with.

2. Section 2 describes the activities, which have been carried out already or are proposed to be carried out until 2016 to support implementation of 2008 SNA in the region.

3. Section 3 presents the structure of a national implementation plan proposed by UNECE on the basis of the global implementation plan. The countries of the region have drafted national implementation plans according to this proposed structure and submitted the draft plans to UNECE in February 2012.

4. Section 4 summarises the main priorities and recommendations based on the draft implementation plans and information collected from a UNECE survey to the countries in 2010. It also list technical assistance requested by countries and available tools that may help in the implementation of 2008 SNA. The section also stresses the need for funding and regional and international cooperation.

5. Section 5 provides detailed information from the draft country implementation plans by stage of implementation of 2008 SNA. It also includes for each stage possible recommendations of the UNECE.

6. Annex 1 summarises the information from the draft implementation plans of the countries. It includes for each stage of implementation information about activities and problems, need for technical assistance and planned time frame. Annex 2 provides an overview of the relevant activities of international and regional organisations that work to support the implementation of the 2008 SNA.

2. Regional activities on implementation of 2008 SNA

7. Table 1 lists the 19 countries of Eastern Europe and Central Asia that has been participating in the regional activities of UNECE on implementation of the 2008 SNA.

Table 1. Participating countries of East Europe and Central Asia

Albania	Kazakhstan	Tajikistan,
Armenia	Kyrgyzstan	The former Yugoslav Republic of Macedonia,
Azerbaijan	Moldova	Turkmenistan
Belarus	Mongolia	Ukraine
Bosnia and Herzegovina	Montenegro	Uzbekistan
Croatia	Russian Federation	
Georgia	Serbia	

8.   Table 2 lists activities already carried out or proposed to be carried out to support the implementation of the 2008 SNA in East Europe and Central Asia. Some of the activities are explained in more detail in the following paragraphs.

Table 2. Activities to support implementation of 2008 SNA

Time	Activity
February 2008	Adoption of *System of National Accounts, 2008* by the UNSC as the new international standard for national accounts statistics
February 2009	UNSC Supported the implementation strategy for 2008 SNA and requested that particular circumstances of countries should be recognized by introducing flexibility in the implementation programme, and recognized the role of the regional commissions to facilitate coordination and cooperation
February 2010	Survey on the challenges in implementation of 2008 SNA in East Europe and Central Asian countries
May 2011	Joint IMF/EFTA/UNECE Workshop on Links between Government Finance and National Accounts Statistics for East Europe and Central Asian countries. Vienna, 2-6 May 2011
July 2011	Production of country profiles, based on the 2010 survey and bilateral contacts with countries
November 2011	Joint UNECE/UNSD/EFTA Workshop on the implementation of the 2008 SNA in Central Asia and Eastern European countries. Kiev, 29 November – 2 December 2011
February 2012	By March UNECE has received draft implementation plans from 18 out of 19 transition economies
April 2012	Launch of website for material on 2008 SNA implementation, including country profiles, draft implementation plans and training materials or links to training materials.
May 2012	Session for transition countries on 1 May at the meeting of the Expert Group on National Accounts, where the draft national plans will be presented and discussed and a regional implementation plan developed
October/November 2012 (tbc)	Joint UNSD/UNECE Workshop on economic classifications and their implementation for primary economic statistics and national accounts in statistical offices in East Europe and Central Asia
Early 2013	Joint IMF/EFTA/UNECE seminar on the links between Government Finance Statistics and the National Accounts
Mid-2014	Special session for transition countries at the meeting of the Expert Group on National Accounts, to take stock and plan for the following two-year period
Mid-2016	Special session for transition countries at the meeting of the Expert Group on National Accounts, to take stock and look forward for follow-up activities

9.   Subject to the availability of funding, UNECE will organise follow-up activities in terms of technical assistance, methodological guidance, provision of training material (preferably in both English and Russian), study visits etc. For a number of countries participation in the meetings of the Group of Experts on National Accounts in 2014 and 2016 will also depend on the availability of funding.

10.   The biennial meetings of the Group of Experts on national accounts in Geneva will be used as a forum where countries can raise questions and issues that should be addressed and exchange experiences and good practices. It will also be used to take stock of progress in the countries and initiate follow-up activities.

11.   The website for documents, training materials and country reports is located on www.unece.org/stats/groups/sna/implementation2008sna.html. The website and the regular survey questionnaires on annual and quarterly national accounts statistics (including metadata) in the region will also be used for monitoring of progress in the implementation of 2008 SNA.

2.1 Survey on the challenges in implementation of 2008 SNA in the region

12.   UNECE in early 2010 conducted a survey on the challenges and problems in implementation of 1993 SNA and plans for the introduction of the 2008 SNA among the national statistical offices of EECCA and SEE countries.[1] The purpose of the survey was to (1) obtain information on the current developments and plans in the countries and to use this for identification of areas where future activities should be proposed, and (2) to ensure that a regional implementation plan takes as a starting point the current state of implementation of SNA in the countries of the region.

13.   The survey included questions on the availability of GDP and the main accounts and balance sheets; problems related to the implementation of 1993 SNA; problems with primary statistics; priorities in implementation of 2008 SNA; and questions on the type of technical assistance required by the countries. The results of the survey were presented at the meeting of Group of experts on National Accounts in April 2010.[2]

2.2 Country profiles by July 2011

14.   On basis of the survey results UNECE in 2011 produced detailed country profiles on the current state of national accounts statistics and plans for the introduction of the 2008 SNA for the countries in the region. Each profile includes information on the main users and uses of the national accounts; availability of accounts and aggregates; on-going projects and technical assistance; priority areas for future improvement of national accounts and primary statistics; and request for technical assistance. Detailed country profiles were presented as an annex to the paper on *Implementation of the 2008 System of National Accounts in the Eastern Europe, Caucasus and Central Asia, South East Europe and Mongolia (2011*

---

[1] All 19 countries (table 1) replied to the survey except Uzbekistan.
[2] The survey report is at: www.unece.org/fileadmin/DAM/stats/documents/ece/ces/ge.20/2010/30.e.pdf

update), which was presented and discussed at the Workshop on the implementation of the 2008 SNA for East European and Central Asian countries in Kiev on 29 November-2 December 2011[3].

2.3 Workshop on Links between Government Finance and National Accounts Statistics in East Europe and Central Asian countries. Vienna, 2-6 May 2011

15. The workshop, jointly organised by IMF, EFTA and UNECE, brought together experts from ministries of finance and national statistical offices of the EECCA and SEE countries. It was attended by experts from 16 countries in the region. The purpose of the workshop was to improve the quality and cross country comparability of data for the public and government sectors by training the compilers of both sets of statistics on the recommendations of the Government Finance Statistics Manual 2001 and the 2008 SNA, their relationships and possible implications stemming from the 2008 SNA update.

2.4 Workshop on the implementation of the 2008 SNA in Central Asia and Eastern European countries. Kiev, 29 November – 2 December 2011

16. The workshop was organised in cooperation with UNSD and EFTA. It was attended by national accounts experts from 20 countries in the region and representatives from the Interstate Statistical Committee of the Commonwealth of Independent Countries (CIS-STAT). The workshop aimed to support the development of national implementation plans and initiate the formulation of a regional implementation plan for the 2008 SNA and supporting statistics.[4]

17. The participating countries welcomed the initiative to develop a regional implementation plan based on the national implementation plans. Countries recognised that UNECE will support the development and monitoring of progress in the implementation of 2008 SNA in the region. During the workshop the participants identified a number of issues where there is a need for technical assistance and support, including the following:

- Improvements of primary statistics, including use of administrative sources
- Prices and volume measures
- The exhaustiveness of the national accounts
- Integrated accounts and tables
- Financial statistics
- Institutional sector accounts
- Classifications
- Software
- Back casting

---

[3] www.unece.org/stats/documents/2011.11.sna.html.

[4] The proceedings of the workshop, including the implementation table, are available on http://www.unece.org/stats/documents/2011.11.sna.html.

18.   Efficient implementation of the 2008 SNA requires close cooperation between the relevant regional and international organisations. CIS-STAT also works to facilitate implementation of the 2008 SNA in the CIS countries and has prepared some guidelines for the CIS countries and is in the process of developing recommendations for priorities in the implementation of the 2008 SNA.

19.   During the workshop countries agreed to complete the 2008 SNA implementation plan table provided by the UNECE. The table follows the main stages and milestones of the global programme. For each stage/milestone countries are requested to indicate current status, activities and problems, need for technical assistance or training, and planned time frame. The completed draft tables will be discussed at the special session for transition economies at the meeting of the Group of Experts on National Accounts in May 2012, and will have a second follow-up meeting in conjunction with the meeting of the Group of Experts on National Accounts in 2014.

3. Overview of draft national implementation plans

20.   UNECE in 2011 developed a table to help countries to formulate structured national implementation plans. The table is based on the three stages and milestones for the change over to the 2008 SNA suggested by the ISWGNA.[5] Each stage has been divided into more detailed actions points based on discussions with the countries in the region. The table aims to help countries to identify problems and priorities reflecting both users' needs and resources constraints. It will also facilitate the monitoring of the implementation process of the 2008 SNA in the countries. The structure of the table is shown in Table 3.

21.   The implementation plan table was presented and discussed at the 2011 workshop in Kiev, where the participating countries agreed to submit completed tables to UNECE by February 2012. For each stage and milestone the countries were asked to provide information on current status, activities and problems, the need for technical assistance and planned or intended timeframe.

22.   All countries in the region except Russia have submitted completed tables to UNECE. It is suggested that the draft implementation plans be made available from www.unece.org/stats/groups/sna/implementation2008sna.html.

23.   Based on the national draft implementation plans countries intend to move forward according to the stages of implementation proposed by the ISWGNA. Hence, in their first step countries expect to undertake the activities under Stage 1 as listed in table 2 which will be completed by setting up detailed action plans for the short and medium term. The majority of the countries have already planned the activities of Stage 1 and most intend to complete the activities by 2014.

---

[5] *Guidelines for monitoring the 2008 SNA implementation*: http://unstats.un.org/unsd/nationalaccount/docs/guidelines.pdf

Table 3. The main stages and milestones of the implementation plan

Stage 1:	**Review of national or regional statistical strategic papers for inclusion of the 2008 SNA implementation plan**
	a) Identification of outstanding issues with 1993 SNA
	b) The main changes from 1993 SNA to 2008 SNA and their impacts
	c) Institutional agreements
	d) Prioritization based on user needs and available resources
	e) Inclusion of the implementation of 2008 SNA in the overall strategic plan of the statistical office
	f) Adoption of detailed implementation action plans
Stage 2:	**Review of work needed to support implementation of 2008 SNA**
	a) Adoption of classifications and other improvements in business statistics and business registers
	b) Changes in business surveys to collect data for 2008 SNA
	c) Adaptation of administrative data sources to the new requirements
	d) IT and other changes
Stage 3:	**Development of National Accounts and changeover to 2008 SNA**
	Milestone 1. Basic indicators of GDP
	Milestone 2. GNI and other primary indicators
	Milestone 3. Institutional sector accounts: first step
	Milestone 4. Institutional sector accounts: intermediate step 1
	Milestone 5. Institutional sector accounts: intermediate step 2
	Milestone 6. Institutional sector accounts: final step

24.   The activities of Stage 2 includes work needed to support implementation of 2008 SNA, such as adoption of classifications, changes in business and administrative registers, business statistics. This will need more efforts and time. The main problems are lack of financial and human resources and need for technical assistance from international and regional organisations.

25.   Stage 3 is divided into six milestones of implementation of the 2008 SNA, which correspond to the priorities of implementation in the region. All the countries will first focus on improvement of GDP and its main indicators and changeover to 2008 SNA concepts for these estimates. Provision of technical assistance is essential.

26.   Section 5 lists in detail for each of the stages of the implementation the issues raised by countries and the recommendations of the UNECE. Annex 1 summarises this information in an overview table.

4. Priorities and recommendations

27.   The majorities of countries in the region will have to implement 2008 SNA while the statistical offices are still developing the full system of accounts. Countries therefore will need to change over to 2008 SNA concepts and methods for indicators and accounts that are already being calculated and disseminated according to 1993 SNA and implement new indicators and accounts of 2008 SNA. Improvements of

existing indicators should follow 2008 SNA. There is no need to use resources on issues that may need improvements by 1993 SNA if they are affected by the 2008 SNA changes.

28.   Based on the draft implementation plans received from countries the main priorities are listed below. Some of the priorities will be overlapping in the sense that activities of different priorities may be carried out at the same time.

Priority 1: Setting up national implementation plans

29.   The first priority is to set up the implementation plan. This includes setting up detailed short and medium term action plans for the 2008 SNA implementation. A few countries have implementation plans in place and have taken the first steps in the changeover to 2008 SNA, some are in the process of developing implementation plans and some still need to initiate work. It is recommended to indicate in action plans the expected timeframe for the first publication of GDP according to the 2008 SNA.

30.   *Timeframe*: Countries should set up implementation plans in 2012.

Priority 2: Review of strategic papers, consultations with other organisations and users; adoption of implementation plans

31.   Priority 2 concerns the activities of Stage 1 (see table 3) and involves adaptation of the implementation plans for the short and medium term. According to the draft implementation plans of the countries priority 2 (Stage 1) of the implementation is to be completed by 2013-2014.

32.   *Timeframe*: The activities are planned to be completed by 2013-2014.

Priority 3: Review of work needed to support implementation of 2008 SNA

33.   Priority 3 concerns the activities of Stage 2 which aim to support the implementation of 2008 SNA, including improvement of primary statistics, use of statistical business registers and administrative registers. Countries have indicated that actions are also foreseen to inform government institutions and the public at large of the new provisions in the 2008 SNA and their impact on the estimates. There also seems to be a need for promoting the importance and uses of national accounts to the public and decision makers.

34.   *Timeframe*: The activities are planned to be undertaken by 2014-2015.

Priority 4: Basic indicators of GDP

35.   According to the results of the 2010 UNECE survey and the draft implementation plans provided by the countries, the main priority for the countries is to improve the quality of annual and quarterly GDP estimates and implement the 2008 SNA changes most affecting GDP and its main components. This coincides with Stage 3, Milestone 1 in the implementation plan. Although priorities may differ it is considered that most of the countries should be able to provide comparable

estimates of GDP and its main components according to the 2008 SNA from 2014-2015.

36. *Timeframe*: The activities are planned to be undertaken by 2014-2015.

Priority 5: Compilation of GNI and other main indicators

37. This priority corresponds to Stage 3, Milestone 2 where the aim is to compile GNI and other main aggregates. Implementation of the set of current accounts should also be pursued. The implementation of changes in GNI and other main aggregates depends on the implementation of BPM 6 by the central or national banks in the countries.

38. *Timeframe*: The activities are planned to be undertaken by 2014-2015.

Priority 6: Milestones 3-6

39. This priority corresponds to Stage 3, Milestones 3-6. No country in the region has implemented fully 1993 SNA, including all 6 milestones (up to balance sheets). There are, however, on-going projects or plans to implement these accounts. This includes e.g. study of 2008 SNA methods, improvements in institutional units' classification and cooperation with other institutions. The main challenges are lack of resources, insufficient IT support, data sources and need for appropriate changes in GFS. Technical assistance, guidelines, training and workshops are highly demanded.

40. *Timeframe*: With very few exceptions plans to implement the compilation of data and accounts from Milestones 3-6 are for the long term.

Need for technical assistance

41. Technical assistance is crucial to support the countries in their implementation of 2008 SNA. The following kind of assistance is considered more useful by the countries:

- Training workshops for staff (regional or international)
- Study visits to more developed statistical offices
- Region-specific manuals and guidelines
- On the job training
- Visits of experts in critical phases
- Seminars for other producers of statistics

42. Technical assistance needs are related to the countries' priorities. Handbooks or practical guidelines that take the particular conditions of the region into account, guidelines and training on specific issues related to the implementation of 2008 SNA are demanded by countries. For many of the countries there is a need to have the material provided in Russian.

Tools and Guidance on 2008 implementation

43. Available tools and guidelines to help on the 2008 implementation includes the following:

- *The Diagnostic Framework for National Accounts and Supporting Economic Statistics* is a self-assessment tool developed by UNSD that helps countries to evaluate the statistical prerequisites outlined in Stage 1 and Stage 2 of the implementation and facilitates planning, monitoring and evaluation.

- IMF's SDDS, GDDS, DQAF and ROSC

- Reports of Global Assessments by Eurostat, UNECE and EFTA

- *Essential SNA: building the basics,* Eurostat, is a practical handbook for implementation of 2008 SNA.

44. More references and links to training materials of UNSD, Eurostat, the World Bank and CIS-STAT are provided in Annex 2.

Resources

45. It is obvious that the implementation of the 2008 SNA depends on the availability of appropriate resources. This includes allocation of resources within the national statistical offices to ensure that the plans can actually be implemented, and provision of technical assistance by international and regional organisations during the implementation process. Funding of the different activities, both from national and international sources, should be considered in the implementation plan.

International and regional cooperation

46. Joined efforts of international and regional organisations in providing technical assistance in organizing regional workshops, practical guidance and training material is essential to enhance effective and timely implementation of the 2008 SNA in the countries of the region.

5. Summary of draft country implementation tables and recommendations by stages of implementation of the 2008 SNA

Stage 1 - Review of national or regional statistical strategic papers to include there the 2008 SNA implementation

47. Stage 1 of the 2008 SNA implementation is divided in six areas of activity (see Table 2) that are planned to be completed by 2013-2014. The replies from countries and recommendations are listed below:

a) Identification of main outstanding issues with SNA 1993.

Summary of country tables

48. A number of countries have indicated that the work of identification of main outstanding issues with 1993 SNA is still on-going. However, the issues mentioned

(like improvement of quality, coverage, compilation practices and data sources) will continue to be relevant also when 2008 SNA is implemented. Hence, for the preparation of implementation of the 2008 SNA only outstanding issues with 1993 SNA are mentioned in the following (e.g. accounts that are not compiled and issues of main indicators). Taking this into account all countries except Bosnia and Herzegovina have reported clear statements on the outstanding issues with 1993 SNA.

49.   Most of the countries have indicated the list of main issues from the 1993 SNA 1993 still to be implemented. Among the mentioned issues are the improvements of quality of data sources, estimation and coverage of the NOE and quarterly GDP. Compilation of the financial account, other changes in assets account and balance sheets are frequently mentioned, as most of the countries have not implemented these accounts yet.

50.   Most of the outstanding issues from SNA 1993 are included in the short and medium term programs on statistics in the countries, but the implementation of all outstanding issues from the SNA is highly questioned by the lack of human and financial resources and needs for technical assistance.

51.   Bosnia and Herzegovina has mentioned that there is a lack of information on 1993 SNA 1993 implementation because of lack of coordination between the statistical offices in the country. The work for identification of the main outstanding issues with 1993 SNA is planned to take place in 2012-2014. Three countries have indicated the need for technical assistance.

Recommendations

52.   As almost all countries have a clear understanding of outstanding issues with 1993 SNA in their national accounts, having the list of these issues would be very useful in further planning of improvement of national accounts taking into account also the implementation of the 2008 SNA.

53.   The recommended timeframe for this activity in the region is 2012.

b) Understanding the main changes in 2008 SNA compared to SNA 1993 and their importance for the country.

Summary of country tables

54.   All the countries in the region have agreed that at this stage the main focus should be on the changes that affect the GDP and its main components.

55.   Two countries (Azerbaijan and Kazakhstan) have already completed this stage. In 12 countries the work on understanding the main changes in 2008 SNA compared to SNA 1993 is on-going. Other 4 countries have planned the work.

56.   Main actions undertaken or planned by countries are: study of the 2008 SNA methodology with main focus on changes affecting GDP and drafting guidelines and instructions of new methods.

57.   Most of the countries where work is on-going or planned indicated the need for technical assistance. Usually it is a need for training for staff, participation in

workshops, need for methodological guidelines and to study the experience of other countries.

58.   Most of the countries where work is on-going or planned indicated that they intend to finish the work in 2012-2013, but there are countries which have allocated more time in their plans for this (Uzbekistan, Moldova, Belarus - up to 2015, Tajikistan - 2016). Bosnia and Herzegovina has indicated that many years will be needed to understand the main changes as they are still at the initial phase of 1993 SNA implementation.

Recommendations

59.   Understanding the main changes in 2008 SNA does not necessarily mean to go into all the details of compilation methodology at this stage. The key issue is to have an understanding of the main changes and their potential impact on the national accounts statistics to allow setting up a list of priorities for the further work.

60.   It is difficult for the countries with lack of human and financial resources to have or plan a comprehensive study on all the changes in 2008 SNA compared to 1993 SNA, so at this stage the following actions could be taken.

- to focus on the main changes that affect the GDP and its main components.
- to study Annex 3: Changes from the 1993 System of National Accounts in the *System of National Accounts 2008* (available in Russian).
- to participate in workshops and meetings on 2008 SNA issues at international and regional levels.
- to discuss the changes with the other main producers of economic statistics and other relevant agencies in the country for establishing a list of priorities for future work.
- to present the main changes to the main users in order to get their feedback while assessing the importance of each change and producing a detailed list of priorities.

61.   The recommended timeframe for these activities in the region is 2012.

c) Identification of the main institutions involved in collecting and producing relevant data for the SNA and establishment of institutional agreements for 2008 SNA implementation

Summary of country tables

62.   Almost all countries (except Bosnia and Herzegovina and Turkmenistan) have no problems in identification of the main institutions involved in collecting and producing relevant data for the SNA. The main institutions involved are central banks and ministries of finance. Other state agencies are also mentioned by some countries. No country has mentioned special agreements with tax or customs authorities, which are largely engaged in data collection and processing.

63.   The work to establish institutional agreements for the 2008 SNA between NSOs and other institutions is in process in 15 out of 18 countries. It is planned to take place in Bosnia and Herzegovina and Tajikistan. It is not planned in Turkmenistan. The majority of countries have indicated that work on identification of institutions involved and establishment of agreements is planned to finish in 1-2

years (six countries in 2012 and five in 2012-2013). Others have indicated longer periods - up to 2016.

64.   Four countries have indicated need for technical assistance. In case of Kazakhstan there is a need for coordination of cooperation between the institutions by the Prime Minister's Office. The need for seminars for the staff of institutions on 2008 SNA and for assistance to study the experience of other countries in cooperation between the institutions was expressed by the countries.

Recommendations

65.   The following actions are recommended at this stage:

- identify institutions which are involved in the collection and production of relevant data for the SNA.
- initiate discussions with the main institutions involved in production of data for the SNA to present the new needs for data and to agree on future work.
- establish institutional agreements between NSOs and other main institutions on cooperation during the SNA 2008 implementation in the country.

66.   Many countries in the region have agreements between NSO and other institutions (mostly central banks) on data exchange and other statistical cooperation. It would be useful to have agreements on cooperation especially for the 2008 SNA included in existing agreements. More advanced cooperation might involve creation of special Task Forces or joint working groups on different issues of implementation involving experts from the relevant institutions.

67.   The recommended timeframe for these activities in the region is 2012-2013.

d) Prioritization for 2008 SNA, based on user needs and resources.

Summary of country tables

68.   Improving the quality of annual and quarterly GDP and implementation of the 2008 SNA which mostly affect GDP and its main components is agreed as the main priority.

69.   Kazakhstan has already established priorities for implementation of 2008 SNA for medium term period and is in the process of implementing these. Four countries still don't have plans to work on prioritisation, while all other countries indicated that they have started or planned the work on prioritisation of the 2008 SNA, taking into account also user needs and resources.

70.   Communication with the users of national accounts to present the changes in the 2008 SNA and discuss priorities with the other main institutions involving in the production of statistics and administrative registers have started in some countries and are planned to take place in others.

71.   The timeframe for this action varies across countries, which is mainly due to different understanding of the work under this issue. Some countries have mentioned that the work of prioritisation is a continuous one, as it should be based on users' needs. According to the replies, six countries have planned to finish the work on prioritisation in 2012, four countries by 2014 and others by 2017.

72.   Nine countries have expressed needs for technical assistance for prioritisation of the 2008 SNA issues, based on users' needs and resources. The main type of technical assistance is training in 2008 SNA of users.

Recommendations

- Statistical offices should initiate consultations with users and take their needs into account when deciding on the priorities in the implementation of 2008 SNA.

- A mechanism for consultations with users of national accounts would be beneficial to ensure feedback on urgent and important priorities and may be used to inform the users about forthcoming changes.

- Presenting the changes in the 2008 SNA to users and receiving feedback may help prioritising.
- Assessing the needs for additional resources for the implementation of the first priorities and discussion with the Government or Ministry of Finance on resources, presentations of the main international requirements to economic and supporting statistics and the necessity to changeover to the 2008 SNA in order to provide internationally comparable statistics.

73.   The recommended timeframe for these activities is 2012-2013.

e) Inclusion of the implementation of the 2008 SNA in the overall strategic plan of the statistical office

Summary of country tables

74.   A 2008 SNA implementation plan is already included in the overall strategic plan of the statistical offices in five countries. Another seven countries are at the last stage of inclusion of the plan and the needs into the main programs. It is not planned yet in Bosnia and Herzegovina. Serbia has plans to include it into the next program as the statistical program for 2011-2015 is already enforced.

75.   Some countries may have difficulties with inclusion of the 2008 SNA implementation into the current overall plans or programmes where these are already established and sometimes may cover the next 3-4 years.

Recommendations

- Inclusion of the 2008 SNA implementation in the overall strategic plan or work programme is recommended.

- In instances, when overall plans or programmes are already established, work on 2008 SNA implementation may be included as amendments and/or supplements to the existing programmes or plans.

76.   The recommended timeframe for this activity in the region is 2012.

f) Adoption of detailed action plan for 2008 SNA in short, medium and/or long-term period.

Summary of country tables

77.   The countries are mostly focused on the development of detailed action plan for the 2008 SNA for medium term period.

78.   Two countries (Azerbaijan and Kazakhstan) have already completed the task of adoption of detailed implementation plan for the 2008 SNA for medium-term (3-4 years). In two other countries (Bosnia and Herzegovina and Tajikistan) there are still no plans to develop a detailed implementation plan. All other counties are in the process of development, discussions of the draft for the detailed implementation plan, which should be adopted during 2012-2013 according to the reported plans of 11 countries.

79.   The needs for technical assistance were mentioned by 5 countries, mainly in the form of exchanging country views and experiences.

Recommendations

- After inclusion of the 2008 SNA implementation plan in the overall strategic plan for the statistical offices there is a need for adoption of more detailed action plan for short, medium and long-term.

- Ideally a detailed action plan for the medium term should be developed. For example, the action plan of all activities needed up to the publication of GDP according to the 2008 SNA may be agreed in the first stage of planning. The medium term plan could be then made more detailed and adopted with the annual statistical programs as such practice exists in many countries in the region.

- It is difficult to set up a detailed action plan for the long term, but the allocation of main tasks for full implementation of the 2008 SNA may be useful for the development of further medium term implementation plans.

80.   The recommended timeframe for the development of detailed action plans in the region is 2012-2013.

STAGE 2 - Review of work needed to support implementation of the 2008 SNA

81.   Stage 2 of the implementation plan of the 2008 SNA is related to the improvements and changes in supporting statistics needed for the effective implementation of the 2008 SNA. The four activities in this stage (see table 2) should be undertaken preferably by 2014-2015.

a) Adoption of new classifications and other improvements in business registers and business statistics.

Summary of country tables

82.   The process of adoption and implementation of the latest classification of type of economic activities (ISIC 4 or NACE 2) has started in almost all the counties of the region. There are plans for the adoption and the implementation of corresponding classification of products and new classification of institutional units.

83.   Tajikistan in 2011 changed to NACE rev.1 and have no information about a possible change to NACE 2. Three countries have mentioned that the implementation is completed (Azerbaijan, Uzbekistan and Serbia). The others are in the process of implementation of the classifications in the business registers, business statistics,

administrative registers and, eventually, into the national accounts. Nine countries expect to have the classification implemented by 2014, two countries by 2017.

84.   The other important classification that is in the focus for national accountants (mentioned by several counties) is the classification of institutional units to be compliant to the 2008 SNA.

85.   Ten countries have asked for technical assistance and training to implement the classifications into the business registers and national accounts. Most of the countries have problems with the coverage of business registers and have indicated a need for technical assistance.

86.   Several countries have requested technical assistance on back casting of time series, which was also mentioned at the Kiev workshop.

Recommendations

- The implementation of the 2008 SNA requires changes in classifications and implementation in business registers and business statistics of the new classifications. The classifications needs to be implemented in the business registers and business statistics and used in data collection schemes and for dissemination purposes.

- Activities (e.g. training workshops) on classifications should focus on the practical implementation in business registers, primary statistics and national accounts.

- Training, guidance or training materials on back casting.

87.   The recommended timeframe for adoption of new classifications on institutional units, types of activities and products is 2012-2013, while their full implementation into statistical practice is expected by 2015.

b) Changes in business statistics surveys and questionnaires to collect the necessary source data

Summary of country tables

88.   All the countries in the region (except Serbia and Montenegro) have indicated that the changes in the business statistics surveys and questionnaires are in the process or planned. Serbia indicated that the process is finished. Montenegro has no plans yet.

89.   The actions mentioned by the countries mostly refer to the changes in the questionnaires and in surveys. Many countries have mentioned the lack of financial resources, lack of knowledge in sampling technique and difficulties with data collection as problems in implementing the changes into the business statistics surveys.

90.   Almost all countries expressed need for technical assistance and training. Technical assistance is mostly needed to assess and adapt the current sampling and questionnaires concerning the requirements of the 2008 SNA.

91.   The planned timeframe for the changes into the business statistics to meet the 2008 SNA requirements differ between countries from 2014 to 2016. Eight countries have not mentioned any special deadline, indicating that this work is continuous.

- As the full implementation of 2008 SNA will take place gradually according to stages and priorities, the changes in the business statistics surveys and questionnaires to meet the requirements of 2008 SNA should follow the same priorities and time plans.

- The first set of changes reflecting the need for information to compile GDP by the 2008 SNA requirements should be implemented by 2014.

c) Adaptation of administrative data sources to new requirements

Summary of country tables

92.   The work on adaptation of administrative data sources to new requirements has not started yet in 3 countries. All other countries indicated that they are in the process of study and discussions.

93.   The main actions mentioned by the countries include reviewing data sources, cooperation with central banks and ministries of finance on implementation of BPM 6 and GFS and cooperation with owners of administrative registers.

94.   Eight countries have indicated the need for technical assistance on adaptation of administrative data sources in terms of consultation, assessment of needs, training of staff (also in administrative registers) and experience of other countries.

95.   Seven countries refer to the work as continuous. Those countries, which have indicated a timeframe for the adaptation of administrative sources, plan to finish it in 2013-2016.

Recommendations

- The work with administrative registers is a continuous activity. However, in order to be able to reach the main priority (implementation of changes affecting GDP) there is a need to focus efforts to adapt at least the main administrative data sources to meet the requirements of 2008 SNA.

- Establishment of task forces with coordinating agencies of corresponding administrative registers could facilitate the process.

96.   The recommended timeframe for the adaptation of administrative data sources reflecting the need for information to compile GDP by the 2008 SNA requirements is 2014.

d) IT and other changes

Summary of country tables

97.   Except Serbia, which has indicated that issues on IT have been already solved, all other countries indicated this as a major issue. Only four countries have mentioned that they have started changes in IT. Six other countries are in the process of planning while another six don't have any plans yet.

98.   Even when some improvement of IT is being implemented or planned, there is a need for specific support for national accounts. The main problem is the lack of resources (financial, human, etc.). Most of the countries have asked for technical assistance especially to be trained to use modern technologies.

99.   The planned timeframe indicated by the countries depend on the availability of financial resources. Seven countries have indicated that the work on development of IT is a continuous activity, six countries have plans to improve the current IT by 2014, two other countries by 2017.

Recommendations

- Improvements and developments of IT hardware and software, and training of staff are important to help improving the statistical capacity of the countries. In regard to the needs to improve efficiency of the statistical production process, utilise administrative data sources and the growing user needs this issue is one of the most challenging and resource demanding for the statistical offices in the region.

- The necessary changes in IT and improvements in issues with human resources should be assessed according to the priorities in order to be able to start implementation of the 2008 SNA.

Stage 3 - Development of national accounts and changeover to the 2008 SNA

100.   Stage 3 of the implementation plan of the 2008 SNA is divided into the 6 milestones of implementation of SNA determined by ISWGNA (see table 2).

Milestone 1. Basic indicators of GDP

101.   Milestone 1 for the implementation of the SNA is the compilation of the basic indicators of GDP along with the existence of complementary data systems, like supply and use table worksheets, BOP accounts and GFS transactions.

102.   Not all countries have fully implemented SNA 1993, so in the majority of countries the 2008 SNA will have to be implemented while the national statistical offices are still developing the full system of national accounts. Taking also into account, that the changes that affect GDP are the main priorities for the first years of implementation of the 2008 SNA for the countries in the region, Milestone 1 was divided into 2 parts: Outstanding issues from 1993 SNA 1993 and new issues arising from the 2008 SNA 2008.

103.   In terms of implementation of the 2008 SNA, this division of issues is made for better understanding of issues and priorities during the implementation and should not be treated as if without improvements in issues from SNA 1993 it is not possible to start the implementation process of the 2008 SNA. Moreover, the implementation of outstanding issues from SNA 1993 should not be differentiated from implementation of the 2008 SNA in the country. The implementation of the 2008 SNA should be treated as a tool for strengthening the national accounts statistics and all improvements into the national account should be focused to reach this target.

104.   The countries have already plans to work on changeover to the 2008 SNA for the issues affecting volume and size of GDP. This work will take place with overall improvements in basic indicators of GDP, which were identified by countries as outstanding issues from SNA 1993. The implementation of the changes to GDP and basic indicators regardless of whether they are outstanding issues from SNA 1993 or

new issues arising from the 2008 SNA should aim to compile the national accounts according to 2008 SNA.

Outstanding issues from SNA 1993

Summary of country tables

105.   The following areas, regarding the basic indicators of GDP, were mentioned by countries as outstanding issues from SNA 1993:

    a) Improvements in GDP by production and expenditure side
    b) Issues in GDP at constant prices, deflators
    c) Exhaustiveness of GDP (NOE, informal, illegal and underground activities)
    d) Estimation of owner-occupied dwellings services
    e) Recording of GFS data on accrual basis in the national accounts
    f) Supply-use tables
    g) Regional GDP

106.   Countries have mentioned also other areas as outstanding issues from SNA 1993, but these are not related to issues included in Milestone 1 Basic indicators of GDP, so they are discussed in framework of further milestones.

a) Overall improvements in GDP by production and expenditure side

107.   Seven countries have indicated that they are in the process of improvement of GDP and its main indicators by production and expenditure side. However, most countries have reported in the 2010 survey that they continuously work on the improvement of GDP.

108.   The main issues are improvements in data sources and methods and the quality of the annual and quarterly GDP statistics.

109.   Except improvements on specific areas which are included in technical assistance projects (for example with IMF or within EU instrument for pre-accession assistance (IPA)), the timeframe for the improvements in GDP is not specified and is intended to be continuously.

110.   Technical assistance, methodological guidelines and training for the staff is required by the countries.

b) Issues in GDP at constant prices, deflators

111.   Estimation of GDP at constant prices is one of areas where countries still work on improvement. Five countries have indicated on-going work in this area. Georgia and Serbia are both expecting to implement the calculations of GDP by expenditure at constant prices as part of on-going technical assistance projects by 2013.

112.   Other countries work on improvement of price indices for deflation, introduction of double deflation and changing from the method of comparable prices of the same period previous year to the constant prices of the previous year for quarterly GDP calculations.

113.   The main problem in this area is the lack of appropriate and detailed price indices. Technical assistance, training, experience of other counties is required by

some countries to improve the methods of estimation of components of GDP at constant prices.

c) Exhaustiveness of GDP (NOE, informal, illegal and underground activities)

114.   Improving the coverage of the non-observed economy (NOE) has high priority in most countries of the region, as the share of NOE in GDP is high. All the components of NOE as underground, informal and illegal activities are being considered. The work on estimates of NOE and introducing these into GDP is particular important since almost very few countries in the region include these estimates into the GDP. Nine countries have indicated work on improvement of NOE estimates as on-going or planned to take place in the short term.

115.   Technical assistance is highly required by countries. Armenia and Ukraine have on-going and planned activity on introduction of Eurostat`s tabular approach with help of EU countries within the TWINNING projects. Systematic framework of NOE is in process in Serbia within IPA 2009. Bosnia and Herzegovina is working with an IMF technical assistance project.

116.   Planned activities mostly will be finished by 2014. Some countries have plans up to 2016.

d) Estimation of owner-occupied dwellings services and recording of GFS data on accrual basis in the national accounts

117.   Several countries have mentioned owner-occupied dwellings services and recording of GFS data on accrual basis as areas where improved estimates will be important and have influence on the overall GDP. Countries which have mentioned the need to introduce better estimates of owner-occupied have also requested technical assistance from international organisations or from more experienced countries.

118.   The issue of accrual estimates of government budget indicators is important in some of the countries in the region. There is need for technical and methodological assistance to introduce estimates on accrual instead of cash basis into the national accounts.

e) Supply-use tables

119.   Supply and use tables are an integral part of the SNA and the compilation of these tables is a powerful way of ensuring consistency between the various data sources available. Compilation of supply and use tables may also improve the quality of GDP and its basic indicators, and are not needed only to construct the input-output table, which is used mainly for analytical purposes.

120.   11 countries in the region compile supply and use tables on regular basis and two more countries are in the process of experimental compilation, according to the 2010 survey. In the draft implementation plans, four countries have mentioned experimental calculations of supply and use tables as on-going.

121.   There is a lack of human and financial resources to undertake compilation of supply and use tables on regular basis. Four countries have mentioned the need for technical assistance and methodological guidelines.

122.   Serbia, where calculations are in progress under IPA 2011, plans to finish the work on introduction of supply and use tables by 2014. Three other countries have plans to work on the issue up to 2015-2016.

f) Regional GDP

123.   Compilation of GDP by regions is common in the countries of the region, although this is not required for full implementation of the SNA. Regional figures are demanded by policy-makers. 11 countries in the 2010 Survey indicated that they compile regional GDP on regular basis. Three more countries have plans to introduce regional accounts and have indicated work on this in the short term. Moldova is in process of preparation for a national project on regional statistics planned for 2012-2017. Albania and Croatia has indicated the work as continuous.

124.   The countries have expressed the need for technical assistance to complete implementation of regional accounts.

Recommendations

125.   The improvement of estimates at constant prices, estimates of NOE, estimates of owner-occupied dwelling services and recording of GFS data on accrual basis should have high priority as they are highly related to the main indicator that users are interested in – the real growth of GDP and its components.

126.   The compilation of regional accounts is not requested for the full implementation of SNA, although, the national accountants in the countries may develop the regional indicators as they are demanded by users, particularly policy-makers.

New issues arising from the 2008 SNA

Summary of country tables

127.   The following areas, regarding the basic indicators of GDP, were mentioned by countries as new issues arising from the 2008 SNA:

- h)   Output of central bank,
- i)   Calculation of FISIM and allocation to users,
- j)   Expenditure on R&D,
- k)   Military expenditure,
- l)   Estimates of consumption of fixed capital,
- m)   Other changes in assets: classification, etc.,
- n)   Goods for processing,
- o)   Others: Insurance, Pension funds, issues with back casting of series etc.

128.   The four first mentioned areas are the most common of the 2008 SNA, where countries perform studies or plan to implement them in medium term.

129.   This may be explained by the fact that CISSTAT has circulated a draft action plan for implementation of the 2008 SNA to the CIS countries proposing that at the first stage of implementation priority should be given to these four areas: output of central bank, expenditure on weapon systems, expenditure on R&D and FISIM, due to their importance for the overall GDP.

130.   By this draft document CISSTAT proposes also assistance to the countries in development of methods of compilation for these four areas. Countries should study and discuss the methods as well as the opportunity to receive necessary data from the central bank, ministries of finance, etc. The implementation of new methods is proposed to take place by 2014.

h) Output of central bank

131.   Ten countries have mentioned that work is on-going or planned for the medium term period. Kazakhstan has already developed the methods of compilation of output of central bank and is now in stage of implementation.

132.   The main activities taking place are studying of methodology and data sources, and discussions with the central banks. The main problems revealed are lack of human and financial resources and problems with data sources, including surveys and administrative registers.

133.   The countries have indicated need for technical assistance, training (including staff of central banks), guidelines and exchange of experience with other countries.

134.   The intended timeframe for the development and implementation of methods of compilation of central bank's output is 2013-2015.

i) Calculation of FISIM and allocation to users

135.   11 out of 18 countries have mentioned that the work on improvement of FISIM calculations is on-going or planned for the medium term period. Azerbaijan have completed the implementation of changes. Kazakhstan and Ukraine have already developed the methods and are in stage of implementation.

136.   The main activities include study of methods and data sources and discussions with the central bank. The main problems are the lack of human and financial resources, data sources, data quality and coverage.

137.   The countries have indicated need for technical assistance, training (including staff of central banks), guidelines and exchange of experience with other countries.

138.   The intended timeframe for the development and implementation of methods of compilation of FISIM by the new recommendations is 2013-2015. Croatia plans the implementation according the European transmission program.

j) Expenditure on R&D

139.   Ten countries have mentioned that work is on-going or planned for the medium term period. Azerbaijan has implemented the changes into questionnaires and data sources and is in the stage of data collection.

140.   The main activities include study of compilation methods, data sources and discussions with ministries of finance, national academies of science and other relevant institutions. The main problems are the lack of human and financial resources, suitable data sources, need for appropriate changes in administrative registers, survey questionnaires and need for new surveys.

141.   The countries have indicated need for technical assistance, training, guidelines and exchange of experience with other countries.

142.   The intended timeframe for the development and implementation of methods of compilation of expenditure on R&D is mostly 2013-2015. Croatia planned the implementation according the European transmission program.

k) Military expenditure

143.   Eight countries have mentioned that work is on-going or planned for the medium term period.

144.   The main activities include study of compilation methods, data sources, discussions with ministries of finance and other relevant institutions. Azerbaijan is in the stage of experimental calculations.

145.   Main problems are the lack of human and financial resources, issues with data sources, need for appropriate changes in government finance statistics, issues with confidential information related to military expenditure.

146.   The countries have indicated need for technical assistance, training (including staff of ministries of finance), guidelines and experience of other countries.

147.   The intended timeframe for the development and implementation of methods of compilation of military expenditure is mostly 2013-2015. Croatia plans the implementation according the European transmission program.

l) Estimates of consumption of fixed capital

148.   The need for improvement of estimation of consumption of fixed assets is mentioned as outstanding issue from the SNA 1993 by some countries. However, since this is also influenced by changes in the SNA 2008, it would be more efficient to plan the improvements according to the 2008 SNA.

149.   Six countries have indicated that work on improvement of consumption of fixed capital is on-going or planned for the medium term period.

150.   The main activities include studies of the opportunity to use the perpetual inventory method, improvements of current methods of estimation, improvements of methods applied for the government sector, changes in statistical reporting forms and experimental calculations by new methods. The main problems are connected with data sources and lack of long time series by types of fixed assets.

151.   The countries have indicated need for technical assistance and training.

152.   The intended timeframe for the implementation of improved methods in compilation of estimates of consumption of fixed assets is 2013-2016.

m) Other changes in assets classifications etc.

153.   Four countries have mentioned plans in improvement and other changes related to fixed assets, like changes in classification of assets, implementation of new methods of compilation for computer software, land improvements, etc.

154.   The main activities include identification of issues, adoption of asset classification, development of methods for compilation of computer software, land improvements... The main problems are connected with data sources and data collection, adoption of new classification of assets and development of calculation methods.

155.   The countries have indicated need for technical assistance and training.

156.   The intended timeframe for the implementation of improved methods in implementation of changes into estimates of fixed assets is 2012-2015.

n) Goods for processing

157.   Goods sent abroad for processing should be treated according to change of economic ownership according to 2008 SNA. As there is no change of economic ownership, these goods should not be included in imports and exports, and only the fee for the services should be recorded. Although this will not affect value added in current prices, it will affect output and intermediate consumption will take place, which may affect the volume measures of GDP. This means that calculation of GDP by production as well as by expenditure side will be widely affected, if countries are involved in the goods for processing.

158.   This issue is important for many countries in the region mostly because these countries are involved in production of processing services. However, only two countries have mentioned plans in the medium term to work on implementation of changes related to goods for processing.

159.   Main actions in the field are still to be discussed with other relevant institutions in the country. The main problems are likely to be the need for changes in external trade statistics and balance of payments. Others should be identified during the discussions.

160.   Ukraine has plans to study and implement the changes by 2014. Croatia planned the implementation according the European transmission program.

o) Others: Insurance, Pension funds, issues with back casting, etc.

161.   Other issues were mentioned by some countries, related to changes in units' classification, compilation of output in insurance, output of pension funds. No plans for the medium term period are mentioned.

Recommendations

162.   Recognizing these issues as priority, the countries expect assistance from international and regional statistical organisations during the implementation. Guidelines and training are most required.

163.   In order to be able to disseminate GDP according to the 2008 SNA concepts, the countries should also take into account other changes affecting GDP. Most of the issues regarding GDP from the 2008 SNA are presented in *Guidelines for monitoring the 2008 SNA implementation* (http://unstats.un.org/unsd/nationalaccount/docs/guidelines.pdf). The prioritization of the issues may vary between the countries according to the level of importance of this or that issue for the GDP in countries.

b. Milestone 2. GNI and other primary indicators

Summary of country tables

164.   Implementation of changes related to GNI and other primary aggregates is the next priority for the countries while implementing the 2008 SNA. This process depends on the implementation of BPM6.

165.   According to UNECE 2010 survey almost all the countries in the region compile GNI and other primary indicators according to SNA 1993. The changeover

to the 2008 SNA methodology mostly depends on the implementation of the *Balance of Payments and International Investment Position Manual, 6th edition* (BPM6), which is planned by central banks in most of the countries.

166.   16 out of 18 countries have indicated that they have already planned the work on changeover to the 2008 SNA for GNI and other primary indicators.

167.   The main activities include study of the 2008 SNA methodology, cooperation with the central banks on revision of balance of payments statistics, appropriate revisions in surveys for FDI and trade statistics. The main problems are the lack of resources, insufficient IT support and data sources.

168.   The timeframe for implementation in most cases depends on the implementation of BPM6 in central banks. It is expected that many countries will have BPM6 implemented by 2014-2015.

Recommendations

169.   While NSOs are mainly responsible for national accounts statistics in the countries of the region, the central bank is usually responsible for the implementation of BPM6. This is an additional reason for coordination and cooperation between these two agencies while implementing these new standards.

170.   The recommended timeframe for having GNI and other primary aggregates according to the 2008 SNA is 2015.

c. Milestones 3 to 6. Institutional sector accounts: first, intermediate and final steps

Summary of country tables

171.   According to the 2010 survey no country in the regions has implemented fully 1993 SNA, including all 6 milestones (up to balance sheets). Most of the countries (14) compile all accounts by all institutional sectors until net lending (Milestone 4 of full implementation of SNA). Only 3 countries have indicated compilation of financial accounts for all institutional sectors on regular basis (Milestone 5 of full implementation of SNA).

172.   As it can be seen from the implementation tables provided by the countries, there are many on-going project or plans to implement these accounts as they are treated as outstanding issues from 1993 SNA. This is one of the reasons that the work on implementation or adjustment of these accounts and indicators according to 2008 SNA is not started in most of the countries.

173.   The main activities include study of the 2008 SNA methods, improvements in institutional units' classification and cooperation with other institutions. The main problems are lack of resources, insufficient IT support, data sources and need for appropriate changes in GFS. Technical assistance, guidelines, training and workshops are highly demanded.

174.   With very few exceptions, plans to implement the compilation of data categories and accounts from Milestones 3-6 are for long term.

Recommendations

175.   Taking into account the priorities of the countries to start the implementation of the 2008 SNA with the issues affecting the GDP and main indicators, the implementation of changes for institutional sector accounts, balance sheets and data systems from Milestones 3-6 is not a priority for the short and medium term in most of the countries of the region.

176.   Many countries continue to work on incorporation of data categories from Milestones 3-6 according to plans of full implementation of SNA 1993. However, it would be more efficient to continue the work taking into account the proposed changes by the 2008 SNA.

177.   The implementation of changes and/or introduction of institutional sector accounts and other data systems are gradually expected after 2015.

ANNEX 1

Summary of tables on implementation plans of the 2008 SNA on the countries in the region.

N	Stages	Status	Activities and problems	Need for TA, training, guidelines	Planned timeframe
1	**STAGE 1** - Review of national or regional statistical strategic papers to include there the 2008 SNA implementation				
a	Identification of main outstanding issues with SNA 1993.	15- completed, 2- in process, 1- planned.	Almost all countries have indicated outstanding issues with 1993 SNA. Issues of quality, data sources and coverage are continuous work of improvement.	2 countries have mentioned the need for technical assistance (TA).	2 countries will finish full identification of issues by 2013, 1 - by 2014.
b	Understanding the main changes in 2008 SNA compared to SNA 1993 and their importance for the country.	2- completed, 12- in process, 4- planned	Main actions: study of the 2008 SNA methodology firstly on GDP changes, drafting new guidelines of methods.	Seminars, workshops, guidelines in Russian, experience of other countries.	7-2012, 4-2013, 1-2014, 3-by 2015, 1- by 2016
c	Identification of main institutions involved in collecting and producing data for SNA and establishment of institutional agreements for 2008 SNA implementation	15- in process, 2- planned, 1- not planned yet.	Main actions: development and signing of agreements or MOU with other institutions, discussions on 2008 SNA changes.	4- TA	6- 2012, 5- 2013, 5- 2014-2016.
d	Prioritization for 2008 SNA, based on user needs and resources.	1- completed, 7- in process, 6- planned or discussed, 4- not planned yet.	Main actions: Introduction workshops for the users, discussions with users and other institutions. Main problems: lack of resources to communicate with users.	8- TA, training for users, 1 - started with Statistics Sweden.	6- 2012, 4- by 2014, 4- 2015-2017. All countries will continue the work onwards.
e	Inclusion of the implementation of the 2008 SNA in the overall strategic plan of the statistical office	5- completed, 7- in process, 5- planned, 1- not planned yet.	Main actions: development and inclusion of plans in overall statistical plans. Main problems: Some issues on coordination with overall plans for statistics, if its in force.	No	7- 2012, 4- by 2013, 1- 2014, 1- 2015.
f	Adoption of detailed implementation plan for 2008 SNA in short, medium and/or long-term period.	2- completed, 5- in process of development, 9- planned, 2- not planned yet	Main actions: development of detailed plan, coordinate or include the plan into the medium-term plans on statistics. Main problems: Some issues with coordination with overall plans for statistics, if it's in force.	5 - TA, exchange of country views and experiences.	5- 2012, 5- 2013, 4 - by 2015.
2	**STAGE 2** - Review of work needed to support implementation of the 2008 SNA				
a	Adoption of new classifications and other improvements in business registers and business statistics	3- completed, 11- in process of development and implementation,	Main actions: development, adoption and implementation of national classifications according NACE rev.2 (ISIC 4), development of other classifications and tables for transition.	10 - TA, trainings, workshops on classifications, business registers and	1- continuously, 4- by 2013, 5- 2014, 2- 2016-2017,

N	Stages	Status	Activities and problems	Need for TA, training, guidelines	Planned timeframe
		3- planned, 1- not planned yet.	Main problems: need for improvements in business registers, back casting issues.	business statistics.	2 -unknown.
b	Changes in business statistics surveys and questionnaires to collect the necessary source data	1- completed, 8- in process, 8- planned, 1- not planned yet.	Main actions: reviewing data sources, changes in statistical surveys and questionnaires. Main problems: lack of resources and knowledge, sampling issues, difficulties with data collection.	13- TA, workshops, experience of other countries	8- continuously, 4- by 2014, 3- 2015-2016.
c	Adaptation of administrative data sources to new requirements	6- in process, 9- planned, 3- not planned yet.	Main actions: reviewing data sources, cooperation with CB and MoF on implementation of BPM 6 and GFS, cooperation with administrative registers. Main problems: difficulties in data sources and data collection.	8- TA, workshops, consultations.	7- continuously, 6- by 2014, 3- 2015-2016.
d	IT and other changes	1- completed, 8- in process of development, 3- planned, 6- not planned yet.	Main actions: improvement of IT and data warehouses in national accounts and basic statistics. Main problems: lack of resources, need for software and training of staff.	8- TA on IT, training of staff.	6- continuously, 4- by 2014, 2- 2015-2017.
3	**STAGE 3** - Development of National Accounts and changeover to the 2008 SNA				
a	**Milestone 1. Basic indicators of GDP**				
	Outstanding issues from SNA 1993				
	a). GDP production and expenditure side improvements	6 - in process, 1- planned.	Main actions: improvements in data sources, coverage, deflators, quarterly GDP (introduction of discrete quarters, expenditure approach), etc.	1- planned with IMF TA, 5- TA, training, experience of other countries.	5- continuously, 1-2012, 1-2014.
	b). GDP exhaustiveness (NOE, informal, illegal, etc.)	7- in process, 2- planned.	Main actions: improvements of NOE (informal sectors, underground production), experimental calculations of estimates for illegal activities, introduction of Eurostat's tabular approach.	5 - TA, guidelines, training, 2- within TWINNING project, 1- IMF TA.	2014-2016
	c). GDP at constant prices, deflators, double deflation.	4- in process, 1- planned.	Main actions: introduction of double deflation, estimates and experimental calculation of GDP by expenditure in constant prices. Main problems: need for detailed price indices.	3- TA, training, experience of countries, 1- Statistics Sweden, 1- IPA2009.	1- continuously, 1-2012, 2-2013, 1-2016.

N	Stages	Status	Activities and problems	Need for TA, training, guidelines	Planned timeframe
	d). Owner-occupied dwellings services	1-in process, 1- planned.	<u>Main actions</u>: identification of data sources, study the methodology, discussions within Task forces. <u>Main problems</u>: lack of information by categories of dwellings.	2- TA, guidelines, training.	2013-2015
	e). Accrual basis for GFS data recording	1-in process, 1- planned.	<u>Main actions</u>: discussions with Ministry of Finance and others.	2- training, guidelines, experience of countries.	2013-2014
	f). Supply-Use tables	3- in process, 1- planned.	<u>Main actions</u>: experimental calculations. <u>Main problems</u>: lack of human and financial resources to collect and process information regularly.	3- TA, guidelines, 1- within IPA 2011.	2- 2014, 2- 2015-2016.
	g). Regional GDP	3- in process	<u>Main actions</u>: create zones by NUTS levels, create data sources by regions, cooperation with other institutions.	3- TA	2- continuously, 1- by 2017.
New issues arising from the 2008 SNA					
	h). Output of the Central bank	1- in process of implementation, 5-in process of study, 3- planned.	<u>Main actions</u>: study the methodology, discussions with CB, identification of issues, preparation of methods. <u>Main problems</u>: lack of resources, data sources and data collection, need of changes into branch and administrative statistics	8- TA, guidelines, training (including CB staff).	1- continuously, 5- by 2014, 3 - by 2015.
	i). Calculation of FISIM and allocation to users	1- completed, 2- in process of implementation, 5 - in process of study, 3- planned.	<u>Main actions</u>: study the methodology, discussions with CB, preparation of methods.	8- TA, guidelines, training (including CB staff).	1- continuously, 4-by 2014, 3 -2015, 1- acc. To EU transmission program.
	j). Expenditure on R&D	1-in process of implementation, 6-in process of study, 3- planned.	<u>Main actions</u>: study the methodology, discussions within NSO and with other institutions, preparation of methods. <u>Main problems</u>: need for changes in statistical questionnaires, need for appropriate changes in GFS, need for new survey, lack of resources.	10- acc. to EU transmission program. TA, guidelines, training.	1- continuously, 2 -by 2013, 3- by 2014, 2 - 2015, 1-2016, 1- acc. to EU transmission program.

N	Stages	Status	Activities and problems	Need for TA, training, guidelines	Planned timeframe
	k). Military expenditure	2- in process of implementation, 5-in process of study, 1- planned.	Main actions: study the methodology, discussions with MF and other institutions, experimental calculations. Main problems: lack of resources, need for appropriate changes in GFS, in some countries military expenditure information is confidential.	6- TA, guidelines, training.	1- continuously, 1-2012, 3-2014, 2-2015, 1- acc. To EU transmission program.
	l). Consumption of fixed capital	3 in process, 3- planned.	Main actions: study the perpetual inventory method and its use, improvement of estimates in government sector, changes in questionnaires, experimental calculations. Main problems: not enough long time series by types of fixed assets, lack of resources.	6- TA, training, 1- started with Statistics Finland.	3-by 2014, 1-2015, 1-2016, 1-unknown.
	m). Other changes for fixed assets estimates: classification, etc.	1-in process, 3-planned.	Main actions: identification of issues, adoption of asset classification, development of methods for compilation of computer software, land improvements. Main problems: data sources, new surveys.	3- TA, guidelines, training.	2012-2015
	n). Goods for processing (sent to and received from abroad)	2- planned.	Main actions: identification of issues, discussions with other institutions	1- TA, guidelines, workshops.	1-2014, 1- acc. To EU transmission program.
	o). Insurance, Pension funds, Units, issues with back casting of series	3- in process of study.	Main actions: identification of issues, preparation of methods	2- TA	2012-2015 and onwards.
b	**Milestone 2. GNI and other primary indicators**				
	Data categories. For rest of the world – external accounts of primary income and current transfers, capital and financial accounts (BPM 6)	7- in process of study and discussion, 7- planned, 4- not planned yet.	Main actions: study of the 2008 SNA and BPM 6, cooperation with CB, adjustment of existing methods and surveys. Main problems: lack of resources, insufficient IT support, issues with data sources.	11- TA, guidelines, training and workshops.	7-continuously, 5- by 2014, 2- 2015, 1- acc. to EU transmission program.
c	**Milestone 3. Institutional sector accounts: first step**				

N	Stages	Status	Activities and problems	Need for TA, training, guidelines	Planned timeframe
	Data categories. For all institutional sectors – Production account	4- in process of study, discussion or implementation, 7- planned, 7- not planned yet.	<u>Main actions</u>: study of the 2008 SNA, improvements in institutional units classification, cooperation with other institutions. <u>Main problems</u>: lack of resources, issues with data sources.	10- TA, guidelines, workshops, 1-with Statistics Sweden, 2-ongoing or planned within IPA.	6- continuously, 3- to implement by SNA 1993 in 2013, 1- acc. To EU transmission program Others- 2015-20.
	Data categories. For general government – Generation of income, Allocation of primary income, Secondary distribution of income, Use of disposable income, Capital and Financial accounts	1- in process of study, discussion and implementation, 8- planned, 9- not planned yet.	<u>Main actions</u>: study of the 2008 SNA, improvements in institutional units classification, cooperation with other institutions, appropriate changes in GFS. <u>Main problems</u>: lack of resources, issues with data sources.	12- TA, guidelines, workshops.	4- continuously, 1- acc. to EU transmission program Others- 2013-20.
d	**Milestone 4. Institutional sector accounts: intermediate step 1**				
	Data categories. For all institutional sectors – Generation of income, Allocation of primary income, Secondary distribution of income, Use of disposable income, Capital accounts	1- in process of study, discussion and implementation, 5- planned, 12- not planned yet.	<u>Main actions</u>: study of the 2008 SNA, improvements in institutional units classification, cooperation with other institutions, appropriate changes in GFS. <u>Main problems</u>: lack of resources, issues with data sources.	6- TA, guidelines, workshops.	3- continuously, 1- acc. to EU transmission program Others- 2013-20.
e	**Milestone 5. Institutional sector accounts: intermediate step 2**				
	Data categories. For all institutional sectors – Financial account	5- in process of study, discussion and implementation, 6- planned, 7- not planned yet.	<u>Main actions</u>: study of the 2008 SNA, cooperation with CB, appropriate changes in GFS. <u>Main problems</u>: lack of resources, issues with data sources, need for new surveys.	10- TA, guidelines, workshops and training (including CB staff).	3- continuously, 1- acc. to EU transmission program Others- 2013-20.
f	**Milestone 6. Institutional sector accounts: final step**				
	Data categories. For all institutional sectors – Other changes in assets account, Balance sheets	2- in process of study, discussion and implementation, 4- planned, 12- not planned yet.	<u>Main actions</u>: study of the 2008 SNA, cooperation with other institutions, appropriate changes in data sources and administrative registers. <u>Main problems</u>: lack of resources, issues with data sources, need for new surveys.	9- TA, guidelines, workshops and training.	2- continuously, 1- acc. to EU transmission program Others- 2015-20.

Annex 2

Activities of international and regional organisations

UN Statistics Division (UNSD)

178. UNSD cooperates with the regional commissions and other regional partners to foster the implementation of the 2008 SNA. For this purpose, the UNSD is organizing a number of seminars and workshops.

179. UNSD has established a website for SNA implementation (http://unstats.un.org/unsd/nationalaccount/imp.asp) which contains relevant documents and guidelines for implementation of 2008 SNA, and a special webpage with training material (http://unstats.un.org/unsd/nationalaccount/impTr.asp) which also has links to training material of Eurostat and the World Bank.

180. UNSD has also developed the Diagnostic Framework for National Accounts and Supporting Economic Statistics for self-assessment of the statistical prerequisites in stages 1 and 2 of the implementation.[6]

181. In collaboration with the European Central Bank UNSD is preparing a handbook on financial production, flows and stocks in the SNA. The handbook aims to provide guidance on compilation issues in the financial corporate sector and that sector's links to the other institutional sectors. A draft of the handbook is currently posted on the UNSD website[7] and has passed the process of consultations. It is expected that the handbook will be finalized by the end of 2012.

EUROSTAT

182. Eurostat is conducting a series of projects that aim at a successful implementation of the SNA. The handbook *Essential SNA: building the basics* is a practical handbook for SNA implementation in compliance with the 2008 SNA. The handbook is available on
http://circa.europa.eu/irc/dsis/snabuildingthebasics/info/data/website/index.html

183. Eurostat also provides technical assistance to particular countries through projects to strengthen statistical systems, which include also components of national accounts. This includes the following activities:

- Implementation of the revised European System of Accounts (ESA) Transmission Programme
- Harmonised revision policy - national accounts and balance of payments
- EU productions systems in national accounts - exploratory analysis;
- Contract new technical assistance for implementing the statistical acquis in the candidate and potential candidate countries (2011 IPA programme);
- Implement ongoing technical assistance programmes for the candidate and potential candidate countries (IPA 2008 and IPA 2009 programmes);

---

[6] http://unstats.un.org/unsd/nationalaccount/docs/WG4_20DiagnosticTool.pdf

[7] http://unstats.un.org/unsd/nationalaccount/consultationDocs/draftFinHandbook-unedited.pdf

- Support implementation of national cooperation programmes in the candidate and potential candidate countries;

EFTA

184. The availability of impartial and reliable statistical information is widely considered as a prerequisite for a democratic society and a necessary condition for the smooth running of a competitive market economy. Thus, EFTA and the EU have a common interest in assisting countries neighbouring the enlarged EEA to develop their statistical methods and standards in line with international norms.

185. EFTA gives priority to countries that have concluded Declarations on Cooperation or Free Trade Agreements with EFTA. Support is mainly granted to developing countries and economies in transition in the Balkans and Mediterranean regions, and to recent and prospective partner countries to the eastern boundary of the enlarged EU. EFTA participates in Global assessment initiatives with UNECE and Eurostat and also as co-organizers of seminars/workshops on the 2008 SNA implementation in the region.

CIS-STAT

186. A substantial contribution to the implementation of the 2008 SNA in the region is the translation of the 2008 SNA into Russian provided by ROSSTAT and CIS-STAT. The draft translation was finished in the second half of 2011 and is posted on the web[8].

187. The CIS-STAT provides technical assistance by developing methodological guidelines and recommendations for statistics in the CIS countries. Particularly, the following methodological documents on the 2008 SNA issues were prepared:

- *Overview of the revised 1993 SNA and the proposals for phased implementation in statistics of CIS countries* (2008)
- *The 2008 SNA - a new international standard for national accounting (the prospects for its use in the CIS countries)* (2009)
- *Interpretation of R&D activities in the 2008 SNA*. CISSTAT recommendation (2009)
- *Recommendation on compilation of indicators of output and use of financial intermediation services* (2010)

188. There are plans for development of recommendations on the implementation of the 2008 SNA provisions. It is intended to prepare draft methodological documents on reflecting output of central banks and military expenditures.

189. The CIS-STAT also organizes seminars, participates in the joint seminars with other international organisations, and provides consultations to national accountants on a day-to-day basis.

---

[8] http://unstats.un.org/unsd/nationalaccount/sna2008.asp

WORLD BANK

190. The World Bank supports the implementation of the 2008 SNA in developing countries through activities of its regular work program of statistical capacity building. The World Bank is preparing two handbooks complimenting the 2008 SNA aimed specifically at supporting national accountants in small developing countries. The first of these is the *2008 SNA - Concepts in Brief*, and the second an accompanying implementation guide, the *2008 SNA - Implementation in Brief*. The World Bank is also developing an e-learning course on national accounts, which will be provided free of charge on the web.

191. Training material from the World Bank is available from the web page https://www.virtualstatisticalsystem.org/

IMF

192. The IMF conducts training courses on the 2008 SNA and on quarterly national accounts. The IMF provides technical assistance in national accounts to member countries through a variety of venues, including staff missions to individual countries.