

# Building the System of National Accounts - context

Statistics Explained

This article is part of a [set of background articles](#) explaining in some detail how statistics producers, such as national or international statistical institutes, may build a coherent [system of national accounts \(SNA\)](#), especially in developing countries. The articles are based on the official Eurostat handbook [Essential SNA - Building the basics](#) and they focus particularly on the early stages of the implementation.

This article offers an introduction to the SNA and explains questions such as 'what is the SNA?' and 'what is it for?' advocating basic arguments for encouraging the implementation and maintenance of viable statistics. There is a section in which the new [2008 System of National Accounts \(2008 SNA\)](#) is described, including a brief history of recent SNA developments and the main recommendations contained in this revised system.

## What is SNA?

[National accounts](#) are an essential tool for evaluating, analysing and [forecasting](#) economic phenomena. Their existence is justified by economic necessities, because they measure what needs to be developed and highlight the size and structure of the economy and all its components.

Accordingly, by using national accounts concepts and indicators, economic phenomena are better described and understood. Economic forecasts based on the national accounts framework become realistic and provide tools for decision-makers.

Two different levels of analysis may be identified in an economy:

- microeconomic analysis, based on the interpretation of the individual behaviour and inter-individual relationships of economic stakeholders;
- macroeconomic analysis, in which a collective analysis of relationships associated with homogeneous groups of individuals is provided. The referent of macroeconomic analysis is often the nation. This enables coherent analysis of an integrated market, a monetary unit, or social behaviours, to name but a few.

The models used in economic analysis are based on four main groups of relationships:

- accounting equations (linking flows and economic goods),
- technical equations (for physical units),
- institutional equations (for certain legal or contractual constraints),
- behavioural equations (that highlight the proposed rules).

The economy needs a special framework in which to put these equations into practice. This framework has been developed gradually by economists and it represents what are called 'national accounts'. The system of national accounts (SNA) is a measurement tool offering a suitable means of quantification adapted to macroeconomic needs. It provides the conceptual framework required for developing macroeconomic equations and measuring all aspects of an economy.

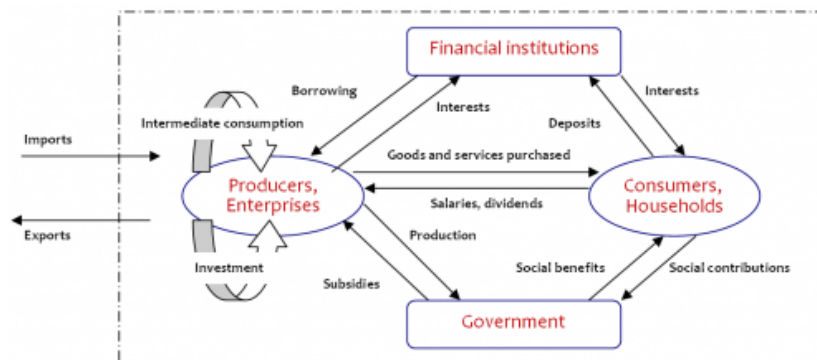
National accounts provide a unique overview of the economy, of the main groups of economic stakeholders and various economic flows, stocks and economic processes. The concepts contained in them give specific meaning to the economy and provide **factual data** for users.

The main characteristics of the national accounts system are the following.

- **Universality** - National accounts constitute a universal system which takes into consideration the specific circumstances existing in different economies. By way of example, the 2008 SNA includes a new treatment of goods for processing and remittances from persons working abroad, especially relevant for developing countries that are moving into the global economy.
- **Transparency** - National accounts are transparent. The accounting system has a uniform base: the written handbooks and manuals. Furthermore, qualitative descriptions of calculation rules and basic data ensure that the whole process of compilation is intelligible.
- **Harmonisation** - National accounts are harmonised statistics; they employ concepts and classifications that are also used for other social and economic statistics (industry, trade, employment statistics, etc.). Concepts and methodology are harmonised with those of other major international guidelines on economic statistics, in particular the **IMF Balance of Payments Manual (BPM)** or the IMF **Government Finance Statistics (GFS)**. This harmonisation enables results to be linked and compared.
- **Flexibility** - The SNA incorporates satellite accounts, offering clear evidence of its flexibility: by using satellite accounts the relevance of national accounts is increased without affecting the comparability of the central framework. Satellite accounts provide a framework, linked to the central accounts, so that attention can be focused on a certain field or aspect of economic and social life. Common examples are satellite accounts for the environment, tourism or health.

## SNA and the economy

National accounts represent a broad and comprehensive statistical system aimed at describing a national economy and how it works. The system uses data on economic activities and relevant classifications to provide a systematic picture of the structure and evolution of a national economy.



**Figure 1: National economy circuit - Sources: European Statistical Training Programme, Course: Advanced national accounts, 2007**

A national economy circuit is illustrated in Figure 1.

A national economy encompasses a closed space (a country), the outside is the rest of the world. This circuit can be analysed on two levels.

- The first describes only those flows included in the scheme and corresponds to what are called the consolidated national accounts.
- The second more detailed level (such as the input output table or social accounting matrix), proposes a breakdown of internal flows highlighting the different economic agents involved in the economy. National accounts evaluate the flow of the economy as represented by the income created by the nation. Income is generated by productive activity.

In Figure 1, the economic circuit presents the distribution of income within a national economy and between a national economy and the rest of the world. The economic circuit describes economic flows (transactions of various types) carried out by the resident economic stakeholders as producers or consumers, based on symmetrical transactions that entail the existence of a financial counterpart (e.g. a [household](#) consumes goods and services produced by [enterprises](#) that pay salaries or dividends to households; households pay taxes to the government and receive services such as education, health, justice and other social benefits). Relations with the rest of the world deal with aspects such as [imports](#) and [exports](#) of goods and services, the development of the economy based on foreign aid or [foreign direct investment](#) , remittances sent by members of a family working abroad, etc.

The concept of residence is presented in the article [Building the System of National Accounts - basic concepts](#) .

Transactions and flows that take place in an economic circuit are diverse and, for this reason, the SNA classifies them into four groups:

- *Transactions involving goods and services* (products) describe the supply source (domestic output or imports) and use (intermediate consumption, final consumption, capital formation or exports) of goods and services;
- *Distributive transactions* consist of transactions by which the value added generated by production is distributed to labour, capital and government and transactions involving the redistribution of income and wealth (taxes on income and wealth and other transfers);
- *Transactions involving financial instruments* (or financial transactions) refer to the net acquisition of financial assets or the net incurrence of liabilities for each type of financial instrument;
- *Other accumulation entries* cover transactions and other economic flows not previously taken into account that alter the quantity or value of assets and liabilities.

The concept of national accounts makes a substantial contribution to the quality, stability, neutrality and international comparability of the system and describes transactions in national economies and/or the links between different national economies. National accounts concepts are based on the different systems in an economy, such as: business accounting, production, employment, productivity, monetary policy, [inflation](#) , budgetary policy, government finance, personal income, wealth and consumption, [balance of payments](#) , etc.

Each system describes a different aspect of a national economy, and explains some of the specific national accounting conventions. National accounts combine these systems into a single accounting framework. As a result, the system of national accounts offers an overview of each of these specific aspects and can also show all kinds of interactions between them and with the national economy as a whole.

National Accounts indicators	Policy uses
Agricultural accounts with data on farmer income	Agricultural policy
Growth of particular types of manufacturing or service industries using the input-output tables or data on value added by type of activity	Industrial policies
Government deficit and debt as a percentage of GDP	Monetary policy and public finance
Economic growth, expenditure on Research and Development as percentage of GDP	Productivity and growth policy
Expenditure on defence as a percentage of GDP	Defence policy
Social protection statistics closely linked to national accounts concepts	Social policy
Regional gross value added (GVA) per capita; regional households consumption per capita	Regional policy for granting regional funds
GDP per capita	Used to identify countries that need development funds and to establish measurements for poverty reduction
Satellite accounts: health, tourism, environments	Economic policy in the specific domain

**Figure 2: Examples of national accounts uses for economic policy - Source: Policy uses of National Accounts: an OECD perspective, paper presented to the joint ECE/Eurostat/OECD, Meeting on national accounts, 2002**

## Need for the SNA

The System of National Accounts was developed to provide a tool to be used for macroeconomic analysis and for checking the assumptions that drive economic policy measures. This role has been confirmed over time; but the SNA has succeeded in other areas too.

The key indicators of national accounts such as **gross domestic product (GDP)** , economic growth rate, national income or **government deficit** play a central role in managing and analysing economies all over the world. Many economic decisions which have a direct impact on the level of households income and expenditure are directly influenced by the data provided in the national accounts.

Furthermore, development aid policies include targets for aid flows as a percentage of GDP, and the effectiveness of aid programmes is measured by their impact on GDP growth. In the same way, international programmes aimed at poverty reduction use per capita GDP to identify target regions and to evaluate the results of actions taken.

National accounts data is used by governments, economic policymakers, economic modellers and analysts, financial markets, etc. The stakeholders range from the general public to business, from domestic institutions and government to international organisations. This means that the level of detail of the estimated indicators should be adapted to user needs and should be set out in the framework of the national accounts dissemination strategy.

**Building the System of National Accounts - strategy** sets out the national accounts dissemination strategy.

The particular importance of national accounts is determined by their diverse uses.

- The SNA is an excellent tool for obtaining information **on the structure and evolution of a country's economy** . It offers users coherent, comprehensive and permanent access to the main macroeconomic indicators, useful for monitoring an economy's overall performance, strengths and weaknesses.
- The SNA is the framework used for **economic forecasting** . It provides the accounting framework for formulating the equations used in macroeconomic models. From the data series provided, the national accounts indicators can be used to assess the significant parameters which show how the economy behaves. National accounts can also be used for predictions, such as for testing specific economic policy measures (fiscal policy, currency parity, allocation of subsidies, investments, etc.).
- The SNA is the **central statistical framework** that must be used as the **coordinating framework** for all other statistics so as to obtain consistent definitions, and hence data. This is especially true of countries in the early phases of organising their statistical production.
- The national accounts indicators help to establish a country's **economic policy** : they are used by policy makers to analyse the current situation, identify the major problems and find a common solution for development.
- **International comparisons** should be based on national accounts indicators. The performance of one economy as compared to that of another is evaluated by economists, journalists, or other analysts in accordance with the common concepts, definitions and classifications provided by the SNA.

National accounts have an important role in society, being the main tool for communication and decision-making. They provide a coherent set of concepts and facts about national economies all over the world and serve as frame of reference for thinking and communicating about national economies and their major components. All the users as private and public actors, e.g. households, non-profit organisations, various layers of government, international organisations, economists, journalists and tradeunions think and communicate in terms of national accounting concepts, like economic growth, final consumption expenditure of households, capital formation, government deficit, taxes and subsidies, and the external position with the Rest of the World. Forecasts of national accounts statistics are also available all over the world. The monopolistic position of national accounts statistics, and their worldwide use and acceptance reinforce their role as a universal language and body of factual information.

Decision-making is affected by national accounts in a direct way, because it is formulated in terms of SNA, and in an indirect way by shaping our general perceptions about the performance of the national economy and how it works. National accounts' main uses are as follows.

- Frame of reference for decisions on investment, consumption and wages. Economic growth is used as an indicator of financial strength and economic performance of the country. As a consequence, it can

influence e.g. foreign direct investments, the purchase and sale of equity and currencies, and the granting and conditions of international loans. These changes can then influence many other variables, like exchange rates, interest rates, consumer prices, and imports and exports. National accounts data indicating poor economic growth can also cause governments to lose elections. Wage negotiations by trade unions can be partly based on forecasts of the macro-economic productivity increase according to the national accounts. Negotiations on big investment projects (e.g. planes, dwellings and infrastructure) are based on national accounts indicators such as economic growth, capital formation, wage increases, public debt, etc.

- Target of public policy. Some examples of the national accounts indicators used to define the economic objectives are:
  - the supply of money growth is based on the nominal growth of domestic product corrected for changes in the velocity of circulation (monetary policy target in order to avoid excessive inflation);
  - development aid should be at least 0.7 % of national income (international norm of development aid);
  - the modification of taxes and social security contributions is established by taking their value as a percentage of national accounts aggregates;
  - the European budget for stimulating research and development should grow in line with the average nominal growth of European national income;
  - the government deficit should not exceed 3 % of national income (entrance criterion for the [European monetary union](#) );
  - expenditure on research and development is established as a percentage of GDP.
- Tax or aid measure for nations and regions. National accounts statistics as a tax or aid measure includes:
  - the contributions to international organisations like the UN, [OECD](#) and the IMF, and to supra-national economic and political unions like the EU, with these contributions generally based on national income figures;
  - development aid should be 1 % of national income (national policy on development aid);
  - development aid is only provided to the 20 countries with the lowest GDP per capita (national policy on aid);
  - regions with a relatively low GDP per region per capita receive funds from the European [structural funds](#) .

The uses of national accounts can be improved; for this purpose, the role of the statistical offices is crucial. More attention should be paid to giving guidance to data users about the proper use and misuse of national accounts indicators. This can be achieved by different methods.

- **Investigating user practice**

The major uses of national accounts should be investigated critically in order to identify major cases of misuse, sub-optimal use and improper use. These have to be remedied by taking proper actions, such as, for example, presenting in a practical way the capacity of national accounts to meet specific economic and social purposes.

- **Accompanying national accounts statistics with supplementary information**

National accounts figures reflect the operational concepts, data sources, statistical techniques and compilation strategies used. Providing information on these (e.g. publish statistics and economic analyses based on national accounts indicators) is indispensable for a proper use of national accounts. International databases of specific sets of national accounts statistics from various countries seem to be a major help for data users. However, if they do not provide information on the meaning, comparability and limitations of these statistics, they create conditions for misuse and misinterpretation of national accounts indicators.

- **Efficient and accessible presentation of national accounts results**

Providing guidance to users implies that the presentation of national accounts is clear and simple and responds to their needs. If very detailed information which requires deep knowledge of the methodology is disseminated, the attention of the users can be drawn away from the real content of national accounts indicators and national accounts are regarded as an unattractive and inaccessible subject. For example, there is a tradition of emphasising the subtle differences between net domestic product, gross domestic product, gross national income and net national income. However, for most users, these differences are irrelevant: they only want to use what they always used or what is the best according to official or international standards. The role of the statistical office is to provide the useful information for the major part of the users and to keep the 'door open' for special users

who need special information. Providing guidance to users may even imply an explicit link to standard software on economic modelling, e.g. for conducting simple input-output or institutional sectors analyses.

National accounts statistics could be considered as a product of public service. Being a monopolistic product, it seems that it is not always, and in all countries, well-promoted by presenting its benefits. However, the trend towards more market-oriented government reinforces a drastic improvement in the marketing of the national accounts. This marketing can take various forms: improving the presentation of the national accounts statistics, linking the national accounts statistics better to specific data users and current popular issues, giving courses for users of national accounts statistics and ensuring all kinds of publicity.

The efforts to promote national accounts should stress their central purpose (to provide an overview of the national economy and its major components), and to make the national accounts an attractive resource by presenting concrete cases and pointing out the value added offered to efficient and democratic decision making. In recent years, the availability of national accounts statistics which present economic phenomena in more detail has increased substantially based on the efforts of statistical offices to follow the new methodology. However, no new ways to make use of this relative abundance of data have been developed.

To increase the use of national accounts demands a substantial investment in education. The general knowledge of data users and compilers should be enriched and much easier ways to acquire more knowledge and information (e.g. about the concepts and data sources used) should be developed in order to increase the uses of national accounts. Various methods can be applied, such as international and national courses for different groups of data users (researchers, policy makers, journalists, etc) and at various levels. The investment in education will increase interaction between data compilers and data users and can substantially improve the role of national accounts as a tool for analysis and policy in economy.

## Towards the 2008 SNA

1953 SNA - Simple set of tables and accounts in current prices  
1968 SNA - Extended accounting system, including input-output tables, general principles on prices and volumes and financial accounts  
1993 SNA - Inclusion of balance sheets, employment and purchasing power parities, more detailed accounting structure (more accounts, more sub-sectors and detailed supply and use tables); separate chapters on satellite accounts and flexible adjustments for national circumstances; detailed discussion of general principles on prices and volumes (e.g. chaining and index formulae)  
2008 SNA - More detailed presentation of several topics, e.g. government accounts, the informal sector and capital services (important for productivity measurement).

**Figure 3: Evolution of the SNA's purview - Source: Uses of national accounts; History, international standardisation, and applications in the Netherlands, Bos Fritz, Eagle Economic & Statistics, Working Paper, 2008-1**

An accounting framework should reflect the actual economic reality and users' data needs. Given that the economic situation around the world is constantly changing and developing, there is a clear need for a more comprehensive model of national accounting.

Over the years, the SNA has been constantly updated by international organisations making recommendations and concepts suitable for new aspects of production, consumption and accumulation – characteristics of the changing economy.

The new economic phenomena that the world has witnessed over the last decade, such as the increasing role of information and communication technologies in production processes, the growing role of intangible assets and service activities, the expansion of financial services, the globalisation of national economic systems and the reforms in social security systems require changes to be made to the method of compiling economic statistics.

Under these conditions, the need to update the [System of National Accounts 1993 \(1993 SNA\)](#) became evident in order to adapt it to the new economic environment and the advances in methodological research and user needs.

The updating process has been organised and coordinated by international organisations and supported by experts from all over the world.

The fruits of this process, the 2008 SNA, contains changes in economic structures and improvements in methodologies for measuring economic activities. In order to do so, the fourth generation of official guidelines on national accounting required other sets of international recommendations and standards to be updated such as:

- the International Monetary Fund's [Balance of payments and international investment position manual \(BPM6\)](#) , sixth edition,
- the [International standard industrial classification of all economic activities \(ISIC Rev.4\)](#) and the [Central product classification \(CPC Ver.2\)](#) ,
- the Government finance statistics manual (GFSM2001): note has been taken of any discrepancies between the Manual and the 2008 SNA which will serve as input for a future revision of the Manual, and in addition, the [Monetary and finance statistics compilation guide](#) , published in 2007, was improved on the basis of the 2008 SNA.

The 2008 SNA introduces changes and new content to nearly all sections, especially those dealing with non-financial assets, financial services and financial instruments, the rest of the world (balance of payments), government and the public sector. The majority of the recommendations relate to the unit and transaction characteristics of an increasingly globalised economy, innovation in financial instruments and a stronger interest in the sources of private and the public sector wealth and debt. Some recommendations affect major SNA aggregates, such as gross domestic product (GDP) and savings, as would be expected from an update intended to capture the evolving aspects of production, consumption and accumulation. Other recommendations involve instead a range of other elements, including the drafting and clarification of definitions and classifications.

Differences SNA2008 compared to SNA 93			Differences SNA2008 compared to SNA 93 (part)		
Differences	Where in SNA2008?	Impact on GDP?	Differences	Where in SNA2008?	Impact on GDP?
1. Further specification of institutional units and institutional sectoring	Chapter 4, paragraphs 1.1 to 1.4.2	Not directly	1. Further refinement of the treatment and definition of institutional units	Chapter 11, paragraphs 11.1 to 11.4	Yes
2. Further specification of institutional units and institutional sectoring	Chapter 4, paragraphs 1.1 to 1.4.2	Not directly	2. Treatment of financial institutions	Chapter 11, paragraphs 11.1 to 11.4	Yes
3. Further specification of institutional units and institutional sectoring	Chapter 4, paragraphs 1.1 to 1.4.2	Not directly	3. Treatment of financial institutions	Chapter 11, paragraphs 11.1 to 11.4	Yes
4. Further specification of institutional units and institutional sectoring	Chapter 4, paragraphs 1.1 to 1.4.2	Not directly	4. Treatment of financial institutions	Chapter 11, paragraphs 11.1 to 11.4	Yes
5. Further specification of institutional units and institutional sectoring	Chapter 4, paragraphs 1.1 to 1.4.2	Not directly	5. Treatment of financial institutions	Chapter 11, paragraphs 11.1 to 11.4	Yes
6. Further specification of institutional units and institutional sectoring	Chapter 4, paragraphs 1.1 to 1.4.2	Not directly	6. Treatment of financial institutions	Chapter 11, paragraphs 11.1 to 11.4	Yes
7. Further specification of institutional units and institutional sectoring	Chapter 4, paragraphs 1.1 to 1.4.2	Not directly	7. Treatment of financial institutions	Chapter 11, paragraphs 11.1 to 11.4	Yes
8. Further specification of institutional units and institutional sectoring	Chapter 4, paragraphs 1.1 to 1.4.2	Not directly	8. Treatment of financial institutions	Chapter 11, paragraphs 11.1 to 11.4	Yes
9. Further specification of institutional units and institutional sectoring	Chapter 4, paragraphs 1.1 to 1.4.2	Not directly	9. Treatment of financial institutions	Chapter 11, paragraphs 11.1 to 11.4	Yes
10. Further specification of institutional units and institutional sectoring	Chapter 4, paragraphs 1.1 to 1.4.2	Not directly	10. Treatment of financial institutions	Chapter 11, paragraphs 11.1 to 11.4	Yes
11. Further specification of institutional units and institutional sectoring	Chapter 4, paragraphs 1.1 to 1.4.2	Not directly	11. Treatment of financial institutions	Chapter 11, paragraphs 11.1 to 11.4	Yes
12. Further specification of institutional units and institutional sectoring	Chapter 4, paragraphs 1.1 to 1.4.2	Not directly	12. Treatment of financial institutions	Chapter 11, paragraphs 11.1 to 11.4	Yes
13. Further specification of institutional units and institutional sectoring	Chapter 4, paragraphs 1.1 to 1.4.2	Not directly	13. Treatment of financial institutions	Chapter 11, paragraphs 11.1 to 11.4	Yes
14. Further specification of institutional units and institutional sectoring	Chapter 4, paragraphs 1.1 to 1.4.2	Not directly	14. Treatment of financial institutions	Chapter 11, paragraphs 11.1 to 11.4	Yes
15. Further specification of institutional units and institutional sectoring	Chapter 4, paragraphs 1.1 to 1.4.2	Not directly	15. Treatment of financial institutions	Chapter 11, paragraphs 11.1 to 11.4	Yes
16. Further specification of institutional units and institutional sectoring	Chapter 4, paragraphs 1.1 to 1.4.2	Not directly	16. Treatment of financial institutions	Chapter 11, paragraphs 11.1 to 11.4	Yes
17. Further specification of institutional units and institutional sectoring	Chapter 4, paragraphs 1.1 to 1.4.2	Not directly	17. Treatment of financial institutions	Chapter 11, paragraphs 11.1 to 11.4	Yes
18. Further specification of institutional units and institutional sectoring	Chapter 4, paragraphs 1.1 to 1.4.2	Not directly	18. Treatment of financial institutions	Chapter 11, paragraphs 11.1 to 11.4	Yes
19. Further specification of institutional units and institutional sectoring	Chapter 4, paragraphs 1.1 to 1.4.2	Not directly	19. Treatment of financial institutions	Chapter 11, paragraphs 11.1 to 11.4	Yes
20. Further specification of institutional units and institutional sectoring	Chapter 4, paragraphs 1.1 to 1.4.2	Not directly	20. Treatment of financial institutions	Chapter 11, paragraphs 11.1 to 11.4	Yes

Figure 4: Differences SNA2008 compared to SNA 93 - Source: 2008 SNA and 1993 SNA

	Non-financial corporations	General Government	Non-profit institutions	Households	Total
<b>Output for own final use, made of:</b>	<b>181</b>	<b>35</b>	<b>20</b>	<b>67</b>	<b>303</b>
a. Intermediate consumption	100	15	8	1	124
b. Compensation of employees	45	17	9	26	97
c. Consumption of fixed capital	15	3	2		20
d. A net return to fixed capital*	20				20
e. Other taxes (less subsidies) on production	1		1		2
f. Mixed income (only for Households)				40	40

\* By convention, no net return to capital is included when own-account production is undertaken by non-market producers

Figure 5: Own-account output compilation according to SNA2008 - Source: 2008 SNA

With respect to the previous version (SNA 1993), the major changes affect the following areas: pension schemes, cost of capital services, research and development, military expenditure, goods for processing, etc. These changes concern:

- **Statistical units** and revisions of institutional sectoring,
- scope of transactions, including the production boundary,
- concepts of assets, capital formation and consumption of **fixed capital** ,
- treatment and definition of financial instruments and assets,
- scope of government and public sector transactions,
- harmonisation with the concepts and classifications in the SNA and the BPM, sixth edition.

Some of these changes have an impact on the level of GDP, others on the collection of data or the method used for the estimation of indicators. Further, some changes of the 2008 SNA are presented more in detail. These concern:

- statistical units and issues of classification and sectoring,
- production boundary and intermediate consumption,
- assets and capital formation,
- other changes.

The Figure 5 offers an example of the compilation of own-account production in the absence of reliable market prices. One should know that, by convention, no net return to capital is included when own-account production is undertaken by non-market producers.

Besides the methodological work on national accounts, one of the important objectives of international organisations in this period is to ensure suitable conditions for countries to implement the recommendations of the SNA. The implementation of the 2008 SNA represents a global statistical initiative with the objective to assist countries in developing their statistical and institutional capacity to:

- make the conceptual change over from the 1993 SNA to the 2008 SNA;
- improve the scope, detail and quality of the national accounts and supporting economic statistics.

The principles of the implementation strategy are based on four elements:

1. the use of National Strategies for the Development of Statistics (NSDS), or similar national plans setting out priorities, as the strategic planning framework;
2. the programme information structure built around the statistical production process, scope and compliance of the national accounts, and supporting economic statistics, which facilitates the coordination, monitoring and reporting on the SNA implementation in a multi-stakeholder environment;
3. the modalities of statistical capacity building through training and technical cooperation, publication of manuals and handbooks, research, and advocacy. Statistical capacity building comprises four modalities:
  - training and technical cooperation, which emphasise institutional capacity building and the development of data sources;
  - manuals and handbooks, which provide methodological guidance and consideration for the fundamental issues of data sources and quality;
  - applied research to development of new concepts for meeting new measurement challenges;
  - advocacy, which aims to support ongoing dialogue among statistical producers, the various levels of government, the business sector, the academic community, and the general public about user needs for official statistics and the progress in meeting those needs;
4. the stages of implementation leading to the change over to the 2008 SNA, which represent:
  - a review of strategic frameworks and detailing of national and regional implementation programmes;
  - the adaptation of classification frameworks, business registers and frames, surveys, administrative data sources and information technology infrastructure;



- the application of adapted frameworks and source data, [backcasting](#) and changeover to 2008 SNA.

Each country determines its own duration of the stages leading to the change over to the 2008 SNA. However, it is expected that from 2014 onwards, most of the countries would change over to the 2008 SNA following a gradual two- to three-year transition for each changeover stage.

## Other articles

- [Building the System of National Accounts](#) (online publication, overview of all articles)

## Dedicated section

- [International statistical cooperation](#)

## Publications

- [Essential SNA - Building the basics](#)

## External links

- Afristat - [Guide méthodologique pour l'élaboration des comptes nationaux dans les états membre d'Afristat](#) , Serie Méthodes No.4, 2001
- Bos F., MPRA - [Use, misuse and proper use of national accounts in statistics](#) , 2007
- Eagle Economic & Statistics - [Uses of National Accounts; History, International Standardization and Applications in the Netherlands](#) , Working paper 2008-1; Chapter II: The early estimates (1660-1930); Chapter III: Revolutionary decades (1930-1950); Chapter IV: The era of the international guidelines (1950-)
- IMF

[Balance of payments and international investment position manual \(BPM6\)](#) , sixth edition, IMF 2009

[The Government Finance Statistics Manual \(GFSM2001\)](#) , IMF 2001

- OECD

[Policy Uses of National Accounts: An OECD Perspective](#) , paper presented to the joint ECE/Eurostat/OECD Meeting on national accounts, 2002

[Understanding National Accounts](#) , Lequiller F., Blades D., OECD 2006

- [Paris21](#)
- United Nations

[2008 SNA](#) , European Commission, IMF, OECD, UN, World Bank, 2009; Chapter I: Introduction; annex 3: Changes from the 1993 System of National Accounts

[A Systems Approach to National Accounts Compilation](#) , Studies in Methods, Series F, No.77, UN 1999; Introduction

[National Accounts: A practical introduction](#) , Studies in Methods, Series F, No.85, UN 2003; Chapter VIII: SNA framework for the total economy

[Use of Macro Accounts in Policy Analysis](#) , Studies in Methods, Series F, No.81, UN 2002; Chapter II: The role of macroeconomic and social accounting in policy analysis;Chapter III: Uses of National Accounts in economic analysis