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COMMISSION OF THE EUROPEAN
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Joint ECE/Eurostat/OECD

Meeting on National Accounts

(Geneva, 26-28 April 2000)

ON IMPLEMENTATION OF THE SNA 1993 IN THE CIS COUNTRIES

(the review of progress achieved, the problems encountered, future plans)

Invited Paper submitted by the CIS Statistical Committee**

Introduction

1. The purposes of this paper are : i) to review briefly the progress achieved by the CIS countries in implementing the SNA 1993, ii) to discuss major problems which are encountered in these countries in the course of introduction of its major accounts into their regular statistical practices and iii) to identify those areas where further work in this area is deemed to be needed and anticipated. It is intended to supplement a discussion of the quantitative characteristics of the implementation of the SNA (in terms of a number of accounts and aggregates that have been introduced) by a brief consideration of some qualitative aspects such as reliability of the figures obtained; the use of the data by the government for the decision making; coordination with other types of macro statistics; availability of primary data and so forth. Finally, the paper outlines briefly the plans of the CIS countries for further work on the implementation of the System in the foreseeable future.

* Due to the late submission, the paper could not be translated before the Meeting.

** Prepared by Mr. Y. Ivanov.

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2. The paper is based on a broad analysis of the national and international publications containing the figures and description of the methods used by the CIS countries as well as on informal consultations with many experts from the CIS countries which are directly involved in compilation of national accounts. The responses of the countries to the national accounts questionnaire used by the CIS Statistical Committee to collect the data have also been taken into account.

General overview

3. By the beginning of 2000 year the majority of the CIS countries have managed to introduce a number of the SNA 1993 accounts, tables and indicators and a great deal of national accounts data are regularly published in statistical yearbooks and other official statistical editions of the countries. In most of the countries the work in this area was carried out by the statistical agencies in accordance with the special programs of reformation of the national statistics approved by the governments which use them for analysis of economic performance and formulation of economic policies; the references to the GDP and related national accounts indicators can be found in many government documents dealing with various socio-economic issues. Most of these data are systematized by the CIS Statistical Committee in its different publications and, above all, in the latest issue of the special edition on national accounts statistics "National Accounts of the Commonwealth of Independent States", 1999.

4. In order to speed up the implementation of the SNA 1993 the statistical offices of the CIS countries set up special units responsible for compilation of the national accounts and coordination of the national accounts data with the related macroeconomic statistics. Table 3 in the annex contains the information on this organizational aspect of the work.

5. In their efforts in this area the countries were assisted by the international organizations (and above all by the OECD which was very active in this area until the 1997) and on an everyday basis by the CIS Statistical Committee which has prepared a number of methodological materials designed to assist the countries in their work on introduction of the SNA. The materials were, in particular, intended to adapt the SNA to the conditions of the CIS countries both in terms of organization of the economy and statistics and contained recommendations on the sources of data to be used and technical procedures needed for processing of the primary data, etc.

6. Table 1 entitled "Compilation of National Accounts in the CIS Countries" in the annex to this paper provides the overall quantitative picture of the present situation with introduction of the SNA 1993 major accounts and tables into the regular statistical practices of the CIS countries. It is clear from this table that all the CIS countries (except for Turkmenistan) have succeeded in introducing : i) the accounts for industries (both production and generation of income accounts); ii) current accounts for the sectors; iii) major transactions accounts: goods and services account and accounts for the rest of the world (the latter with the exclusion of Tajikistan and Uzbekistan) and iv) consolidated accounts. On the other hand, only capital account among the accumulation accounts has been introduced in all the CIS countries. Turkmenistan carries out the compilation of the accounts for industries and undertakes efforts for compiling selected accounts for the sectors; however, it is reluctant to publish the results considering them not sufficiently reliable. Table 1 cannot, of course, shed the light on many qualitative aspects such as reliability of the figures, problems of methodology, collection of primary data and application of data by various users, etc. The text below contains comments and clarifications on many details associated with both quantitative and qualitative aspects of compilation of these accounts in the CIS countries.

7. It appears that different sections of the System which have, so far, been introduced by the CIS countries differ noticeably in respect of the above mentioned qualitative characteristics and therefore it would seem to be advantageous to range different accounts and tables which have been implemented from this point of view. Bearing this in mind a distinction is made in the paper between: i) goods and services account and production and generation of income accounts for industries, ii) consolidated accounts, iii) sector accounts and iv) other tables and accounts of the System.

8. So pursuing this approach, the progress in the implementation of the SNA 1993 in the above groupings of accounts is discussed at some length below.

Goods and services account and accounts for industries

9. The most advanced area of implementation of the System (where progress is more obvious than in other parts of the System) includes compilation of goods and services account and production and generation of income accounts for industries. This makes it possible to obtain the GDP figures by summing up value added by industries and by summing up the final use categories; the estimates of the GDP are also obtained by summing up the primary incomes paid out by the

domestic producers of goods and services, however, they are not considered to be entirely independent (since the operating surplus is derived residually).

10. The calculations of GDP by the first two methods are carried out both in current and constant prices and they provide a basis for the relevant types of analysis.

11. The countries follow on the whole the recommendations of the System in respect of underlying concepts and definitions. This implies among other things that the countries on the whole have implemented the provisions of the System in respect of:

- (i) general definition of economic production, including activities of underground, informal economy and activities of owner occupiers;
- (ii) definitions of the most important indicators and aggregates; the majority of the countries introduced major enlargements of capital formation recommended by the SNA as well as a distinction between final consumption expenditure and actual final consumption expenditure; some countries, however, have been, so far, unable to compile data on new elements of capital formation such as acquisition of valuables, and the originals of literary and artistic works;
- (iii) provisions pertaining to different items of social transfers in kind;
- (iv) methods of valuation of flows (basic prices, accrual basis, removal of holding gain from value added and corresponding categories); this implies among other things that the countries on the whole follow the System's classification of taxes and subsidies;
- (v) recommendations on treatment of outlays on military purposes;
- (vi) definition of residents and non-residents which is essential, among other things, for drawing a distinction between the GDP, GNI and GNDI.

12. It should be noted that the process of implementation of the above accounts and tables of the System was not smooth at all and this process is far from being finished. The major difficulties were associated with the organization of the basic statistics and its adaptation for national accounting purposes, with collection of the relevant primary data which in many cases

required considerable reprocessing. Thus, for example, significant difficulties existed with respect of obtaining meaningful estimates of holding gain because the price statistics required for such compilation is not immediately available. Valuation of flows on accrual basis is another difficult area in terms of practical implementation of the System because the differences between the flows registered on a cash and accrual basis are significant in the CIS countries and because the flows are normally registered in business accounts on a cash basis. These differences are especially large in the case of wages and salaries, the payments of which are often delayed for months.

13. There are some areas, however, where some noticeable deviations from the recommendations of the System still exist. They refer to : i) treatment of illegal goods and services; ii) the use of the ISIC (rev3); iii) implementation of COICOP and COFOG; iv) accounting of valuables and v) to some extent treatment of the FISIM. These deviations are discussed at some length below.

14. The countries follow on the whole the recommendations of the System pertaining to treatment of directly unobserved economy and include the estimates of underground and informal economy in the GDP, however, no explicit estimates are included in respect of illegal goods and services largely due to practical difficulties in obtaining relevant information. It should be noted that the CIS Statistical Committee's materials on this topic which guide the countries' work on implementation of the SNA 1993 focus on accounting of underground and informal economy and do not contain any specific suggestions with regard to treatment of illegal products; the Committee has adopted step by step approach in dealing with this topic and decided to study international experience, as limited as it is.

15. Some of the countries (Moldova, Georgia and Kazakhstan) have introduced the industrial classification by kinds of activities based on the ISIC (Rev. 3); Azerbaijan, Kyrghyzstan and Ukraine are going to adopt it in the current year. In other countries the work on the implementation of this classification is under way; however, the transition period can take several years. They continue to use the old industrial classification which was developed in the former USSR times. It is worth noting, however, that a unit of classification used by this old industrial classification is very similar to the establishment as defined in the ISIC. It is recognized that although the old classification does not secure the international comparability of the data broken down by industries it does not impair the accuracy of calculations of major aggregates.

16. As noted above, the contents of the major indicators and aggregates are, by and large, in line with the SNA 1993 and the only small deviation refers to treatment of acquisition of valuables and acquisition of non-produced assets in

capital account. Most of the CIS countries have not, so far, been able to show valuables as a category of capital formation. Only Ukraine, Kyrgyzstan and Uzbekistan have introduced this item. However, they manage to cover only the purchases of jewellery by households. Practically all the CIS countries have not been able to record the outlays on acquisition of non-produced assets in their capital accounts. It impairs therefore the quality of the estimates of lending/borrowing.

17. All the CIS countries allocate the FISIM to intermediate consumption of a notional industry but some countries carry out experimental calculations on allocation of the FISIM to the relevant categories of intermediate and final use of goods and services. These experimental calculations have been recently made by Russian Goskomstat in cooperation with the Central Bank and the CIS Statistical Committee. As for the methodology of computation the FISIM the CIS Statistical Committee suggested to the countries to introduce some modifications following the discussion of this topic at the various meetings of experts on national accounts and the suggestions by the Eurostat. For example, the gross output of central banks is suggested to be valued at cost and allocated to intermediate consumption of the commercial banks. No attempts are to be undertaken to measure any intermediary services rendered by the central banks. This approach seems to be in line with the latest recommendations of the ISWGNA on implementation of the SNA 1993 with respect to valuation of output. However, the issue of allocation of this output seems to require further clarification. The CIS Statistical Committee suggested to restrict calculation of the FISIM of the commercial banks by transactions with loans and deposits while transactions with securities other than shares are to be excluded in this context and it appears that this recommendation is on the whole followed. Treatment of FISIM on own funds was revised recently at least conceptually following the recommendations by the CIS Statistical Committee.

18. The methods of calculation of the flows in constant prices are on the whole in line with the SNA 1993. The majority of the countries use the chained Laspeyres type volume indices in order to respond to fast changes in the structure of the economy and employ familiar procedures for reconciliation of medium term indices computed for the GDP and the items of its disposition. The methods of compilation of non-market services in constant prices are based on familiar assumptions and conventions recommended by the System. However, in practice there is a considerable room for improvement of this data. It appears that price deflators do not always reflect changes in quality, appearance on the market of new products or new modifications of product. The indexes (or prices) of individual goods registered in the regions are aggregated with the help of weights which reflect the distribution of population, the approach which is used

in many countries outside of the CIS but which in conditions of the CIS countries may result in a bias. For example, Moscow accounts for only 7 % of the population of the country but up to 30 % of the sales of consumer goods. There is no discussion of treatment of price discrimination. The double deflation method for computation of value added of key industries is not used in some CIS countries due to lack of reliable deflators.

19. All CIS countries compile and publish quarterly estimates of the GDP and the methods are generally in line with the recommendations of the System.

Consolidated accounts

20. The majority of the CIS countries compile the main consolidated accounts and this makes it possible to compute a number of the aggregates of the System in addition to the GDP: GNI, GNDI, national saving, net lending/net borrowing, net exports, etc. Table 2 included in the annex contains for illustration purposes the actual data on the aggregates computed by the CIS countries for 1998. The underlying definition of these aggregates is on the whole in line with the SNA 1993 and the figure are reasonably reliable. The degree of their reliability is predetermined, of course, by the accuracy of estimates of the GDP and its components as well as the reliability of other types of macro statistics which supply some items of information for compilation of national accounts. This refers, for example, to the balance of payments and to the GFS statistics for which other government agencies are responsible. The general perception is that reliability of the data supplied by these statistics is far from being satisfactory. Thus, it appears that the CIS countries continue to experience considerable difficulties with obtaining reliable primary data needed for compilation of balance of payments. This refers even to the data on current account transactions: the recording of shuttle trade; deliberate distortion of custom declarations in order to avoid paying taxes; proliferation of barter transactions are the factors which account for the difficulties in this area. The other important factor is the capital flight which is difficult to monitor by definition and some estimates made in the balances of payments on the basis of certain assumptions seem to influence the entries in all the sections of the BOP. It appears that some countries are reluctant to show the full estimates of capital flight under the heading of errors and omissions and allocate at least a part of this flow to other items of BOP.

21. The classification of state budget revenue and outlays is in many cases not in line with the international standards and the requirements of the SNA. For example, the budget classification currently used in Russia does not make in

all cases a distinction between current and capital transfers (official grants). It does not make it possible to draw neatly a distinction between taxes on products and other taxes on production. In some cases it contains the headings which are not homogeneous and include the items of different nature and origin and which need to be allocated to different categories. For example, the income from external economic transactions identified in the latest Russian budget classification includes a mixture of different items: income from property, receipts for the centralized exports and some other items. As a result, it is difficult to arrive at accurate estimates of output and final consumption expenditure of general government and of other items recorded in the general government accounts. Improvement of quality of the national accounts aggregates and their components requires close cooperation among various government agencies involved in compilation of macroeconomic statistics. It appears, however, that this cooperation is far from being satisfactory in many CIS countries.

22. The estimates of capital consumption that are to be used to derive the aggregates on the net basis and to compute the output of non-market services at cost are not always obtained in line with the SNA 1993. The figures on this item are not expressed in replacement values as the System suggests due to practical reasons: the PIM has never been attempted to be employed in this context. The share of capital consumption in the GDP differs by countries noticeably: it varies from 9 percent in Tajikistan to 19 percent in Ukraine. The Russian Goskomstat does not show explicitly its estimates of this item in the official documents and editions and publishes the major aggregates only on the gross basis.

23. All the CIS countries have been, so far, unable to compile such items of capital account as acquisition of land and other non-produced tangible assets as well as non-produced intangible assets. In most cases they have difficulties in distinguishing in practice the outlays on current and capital repairs and rely on certain conventions dealing with this problem.

24. The financial account, other changes in assets account and full fledged balance sheet have not been introduced in any CIS country so far. However, some elements of these accounts are compiled. For example, estimates of holding gain pertaining to goods are made by all the countries. Some countries estimate the stocks of produced assets even though the valuation of these stocks is not entirely in line with the SNA requirements.

25. Some of the CIS countries plan to introduce the financial account in the foreseeable future, however, no definite timetable has been established so far.

On the whole, analytical usefulness of the information contained in the consolidated accounts seems to be relatively limited. Besides the demand on the data contained in these accounts on behalf of the government agencies is also limited. For example, there is low demand on the figures on national saving, net lending/net borrowing; these data are used largely for illustrative purposes but not for decision making.

Sector accounts

26. All the CIS countries (except for Turkmenistan) have introduced sector accounts (except for financial account, other changes in assets account and balance sheet). In Russia the accounts are compiled only for three highly aggregated sectors (enterprises including financial institutions and NPISH, general government and households), but transition to compilation of accounts for standard sectors recommended in the SNA 1993 is planned for the immediate future.

27. So it appears that from purely quantitative standpoint the progress in this area can not be denied. The countries have accumulated certain experience and are aware of many limitations of these accounts associated largely with incomplete sources of data. In most of the CIS countries these accounts are still of experimental nature and their data are not widely used by the government agencies either for analysis or for decision making. Even for analysis of real disposable income of households the countries (despite availability of income accounts for household sector) often prefer to use the estimates which are derived from the balance of money income and expenditure of population which is one of the tables of the MPS still retained in the statistical practice of the CIS countries. Even though the attempts are normally undertaken to introduce adjustments to the figures from this balance in order to convert them into SNA definitions, the estimates of real disposable income of households and their saving which are published by the countries do not fully meet the SNA requirements.

28. The introduction of the sector accounts required a solution of a number of methodological and informational problems. Some of them pertain to implementation of classification of institutional units by sectors. In principle the countries followed the SNA 1993 recommendations, but in practice they had to deal with a number of practical issues arising largely from the lack of information needed for identification of the institutional units. Although all the CIS countries have introduced the registers they are still far from being satisfactory and the requirements of the SNA were not taken properly into

account when they were designed. One of the methodological problems which required attention here refers to drawing a distinction between the producers of market and non-market output (market and non-market producers) because there are many borderline cases. The definition of economically significant market price which is an essential element of drawing a distinction between different types of institutional units belonging to different sectors is a rather vague one and 50 % threshold suggested in the ESA 1995 is deemed to be a rather mechanical solution. The area where a distinction between market and non-market producers seems to be particular difficult to draw in the CIS countries is the housing. Thus for example, the producers of housing services continue to be heavily subsidized and under these circumstances their allocation require some assumptions and conventions. In some cases housing services are provided by the units which are owned by state enterprises and government agencies. The rents they charge for their services do not often cover all the costs and therefore it is not immediately clear whether this rent is economically significant or not and to what sectors these units have to be allocated. It is not clear either how to allocate the privatized apartments which are located in the municipal buildings.

29. The other difficult problem encountered in this area refers to allocating unincorporated enterprises owned by households to the sector of households and the sector of non-financial corporations. In other words, it is normally difficult to identify quasi-corporations owned by households which are to be allocated to the sector of corporations. In the absence of appropriate information, arbitrary decisions are often made on allocation of these units.

30. One of the specific problems in this area common for the CIS countries and to some extent to all countries in transition which is dealt with in the SNA 1993 refers to allocation of special units of the enterprises which provide cultural and social services to their employees free or almost free. The CIS countries on the whole follow the SNA 1993 recommendation on this topic and allocate these units to NPISH. There are, however, some problems with collecting the primary information on the activity of these units.

31. No accounts for any sub-sectors have been introduced in any CIS country.

32. The COICOP is gradually being introduced by some countries following the materials worked out on this topic by the OECD and the instructions released by the CIS State Committee. This classification is also used in the context of the international comparisons of the GDP and PPPs in which all the CIS countries participate. The COFOG has not been implemented yet but there are some plans to introduce this classification in the immediate future and the CIS State

Committee has prepared some materials which are intended to provide assistance to the countries in this area. The program of work of the CIS State Committee for 2000 includes among other things preparation of the document intended to refine methodology of compilation of the sector accounts. These recommendations include, in particular, suggestions on using new or improved sources of data which were introduced recently in the countries.

33. The processes of privatization are not recorded explicitly in any CIS country. There are no data available for the entries on privatization which have to be made in capital account, and the financial account, where the bulk of the entries pertaining to this process are to be recorded, is not compiled yet, as was mentioned above.

Other accounts and tables of the SNA 1993

34. The supply and use table was compiled in Moldova for 1996 and 1997 years and in Russia for one year. However, later the emphasis was put on compilation of the input-output tables in most of the CIS countries. Only Russia has compiled the detailed input-output table for 1995 on the basis of the SNA concepts and definitions. The table covering 150 industries was used largely for statistical purposes, for example, for refining the GDP figures obtained earlier, for obtaining the weights needed for compilation of price deflators. Uzbekistan has organized the special survey and is compiling at present on its basis the detailed input-output tables. Many other CIS countries compile input-output tables in very aggregated form.

35. Some countries and, above all Russia, have undertaken some steps towards introduction of regional accounts. Russia regularly publishes regional GDP and its major components (compensation of employees, operating surplus and so forth). However, many problems remain to be solved before these compilations assume practical importance, for example, for assessing regional capacities to pay taxes, for forecasting economic growth, etc. There is a considerable difference between the total regional GDP estimated by statistical offices of the regions and the GDP of the country computed by the central statistical office of Russia and it is not yet immediately clear how a number of expenditure should be allocated to the regions (for example, expenditure made by the resident units located abroad).

36. The GDP figures are used for the international comparison on the basis of the purchasing power parities. All the CIS countries participate in the ECP.

Reliability of the national accounts data and their application by the government and other users

37. The paragraphs below are intended to summarize the comments on reliability of various items of national accounts of the CIS countries and the use of data by the governments. It appears that relatively more reliable are the data contained in i) the goods and services account, ii) accounts for industries and iii) current consolidated accounts. But even in this area there are some serious problems which may affect the reliability of the GDP and other aggregates and their components. These problems are associated first of all with recording of underground and informal economy and obtaining the estimates of the holding gain. The share of unobserved economy in the GDP varies considerably among the CIS countries: from 10 percents in Uzbekistan, Belarus and Ukraine to 33 percent in Armenia and Georgia (25 percent in Russia and Azerbaijan). This disarray is a matter of concern because it is clear that the methods of estimation of unobserved economy remain relatively crude and their implementation requires imagination and professional skill.

38. Although all the national accountants in the CIS countries are familiar with the concept of holding gain, the primary data needed for implementation of this concept are not immediately available. The procedure suggested for this purpose by the CIS Statistical Committee is a rather complicated one and requires the data on the commodity structure of inventories, estimates of duration of storage of different groups of commodities and detailed short-term price statistics. In many cases the countries are unable to implement fully this procedure and the estimates are inevitably approximate.

39. Another problem area is the compilation of reliable deflators. In many cases price statistics focuses on monitoring the rates of inflation and relatively less attention is paid to compilation of deflators especially for such categories as intermediate consumption, non-market services, capital formation, exports and imports. Relatively more reliable are the deflators for final consumption of households but the CPI which is often used for this purpose in many cases suffers from a number of methodological shortcomings mentioned above. As a result, some countries are not able to use the double deflation method to compute value added in constant prices. In some countries (e.g., in Uzbekistan) there are serious problems with reconciliation of the GDP figures obtained by using production and final expenditure methods.

40. Although the efforts have been undertaken in many CIS countries to reform basic statistics, the work in this direction is far from being completed and in

many cases the data compiled by basic statistics do not fully correspond to the needs of national accounts. In many cases the major source of data are the reports submitted by the enterprises. These reports often rely on business accounts, however, the latter do not meet in many cases either the international standards in business accounting or the national accounts requirements. For example, the data on flows submitted by the enterprises are often compiled on a cash rather than on an accrual basis; the data on stocks are shown, as a rule, in historical rather than in replacement values.

41. As noted above, a degree of uncertainty exists with regard to reliability of exports and imports figures. This refers, in particular, to questionable estimates of so called "shuttle trade" and also to foreign trade of services. As was also noted above, the customs declarations are often deliberately distorted to avoid taxes and only crude estimates are available for introduction of the appropriate adjustments.

42. Despite these gaps and problems the national accounts data are widely used by the governments of the CIS countries for formulation of economic and social policies. In Russia and some other countries the figures on the GDP is an important variable for compilation of the state budget projections, for assessment of the tax potential and tax burden on certain industries and sectors of the economy. The ratio of the budget deficit to the GDP is widely used as a parameter of the fiscal policy of the country and to monitor its implementation. Quarterly estimates of the GDP are in great demand and used by the governments to monitor the short term fluctuations of the economy which is essential for making decisions on a number of issues pertaining to the management of the economy. The data on income and consumption of population are used in the context of formulation of social policies and making decisions on the measures associated with improving the standard of living of population. In Russia, regional estimates of the GDP are used by the regional authorities for analysis of the economic performance, for the assessment of their tax potential and for justification of their demands or requests (negotiations with the federal government) for the transfers from the federal budget. On the other hand, the government demand on such items of the System as saving, lending/borrowing seems to be, as noted above, relatively small. The data on saving of population which are published by statistical authorities of the CIS countries are not consistent with the SNA definitions and obtained on the basis of so called money income and expenditure of the population - the table which is the component of the MPS.

43. In Russia and some other CIS countries the national accounts data are used by the ministries of economy or similar agencies for compilation of short-term

and mid-term economic forecasts; relatively simple macro economic models are used for this purpose.

44. It appears, however, that efficient use of the national accounts by the government agencies in the CIS countries is inhibited not only by the experimental nature of many accounts and tables but also by insufficient knowledge of their staff on the possibilities of this instrument of analysis and forecasting.

Plans for future work

45. The statistical offices of the CIS countries intend to continue their efforts towards implementation of the SNA 1993. Some of them indicated intention to introduce financial account. Some methodological materials on this topic were prepared some time ago by the CIS Statistical Committee. These materials are consistent with the SNA 1993 and contain some recommendations on possible sources of data, on procedures for processing these data, etc. Efforts to introduce the major SNA 1993 classifications will continue. This refers, in particular, to COICOP and COFOG. The CIS Statistical Committee provides technical assistance in this area. Some methodological materials on these classifications have been already prepared and sent out to the countries. Goskomstat of Russia and the statistical offices of some other CIS countries plan to improve methodology of constant price compilations. In this context efforts will be undertaken to adapt existing price indices for deflation purposes, to improve a system of deflators for services (the OECD material on this latter topic is going to be used to get acquainted with the international experience in this area). Russia and some other CIS countries plan to expand or begin regional national accounts. Efforts are also planned to improve coordination of basic statistics and the national accounts. There is an intention to improve national business registers and to expand the use of them for organization of sample surveys.

46. The CIS Statistical Committee intends to continue rendering technical assistance in this area to the CIS countries by working out the recommendations on implementation of selected elements of the SNA, organizing workshops, commenting on the figures collected with the help of questionnaires, disseminating data and so forth.

ANNEX

Table 1. The Compilation of National Accounts in CIS Countries

	Azerbaijan	Armenia	Belarus	Georgia	Kazakhstan	Kyrgyzstan	Moldova	Russia	Tajikistan	Turkmenistan	Ukraine	Uzbekistan
I. Accounts for industries												
Production account	+	+	+	+	+	+	+	+	+	+	+	+
Generation of income account	+	+	+	+	+	+	+	+	+	-	+	+
II. Accounts for sectors												
Production account	+	+	+	+	+	+	+	+	+	-	+	+
Generation of income account	+	+	+	+	+	+	+	+	+	-	+	+
Allocation of primary income account	+	+	+	+	+	+	+	+	+	-	+	+
Secondary distribution of income account	+	+	+	+	+	+	+	+	+	-	+	+
Use of disposable income account	+	+	+	+	+	+	+	+	+	-	+	+
Redistribution of income in kind account	+	+	+	+	+	+	+	+	+	-	+	+
Use of adjusted disposable income account	+	+	+	+	+	+	+	+	+	-	+	+
Capital account	+	+	+	+	+	+	+	+	+	-	+	+
Financial account	-	-	-	-	-	-	-	-	-	-	-	-
Other changes in assets accounts	-	-	-	-	-	-	-	-	-	-	-	-
Balance sheet	-	-	-	-	-	-	-	-	-	-	-	-
III. Transaction accounts												
Goods and services account	+	+	+	+	+	+	+	+	+	-	+	+
Accounts for the rest of the world	+	+	+	+	+	+	+	+	-	-	+	+
IV. Consolidated current account	+	+	+	+	+	+	+	+	*	-	+	*

* Excluding transactions with the rest of the world.

Table 2. Main SNA Indicators of CIS Countries (1998 year)

	1. Unit	Gross Domestic Product	Gross National Income	Gross National Disposable Income	Final Consumption	Gross Saving	Gross Capital Formation	Net Lending (+) / Net Borrowing (-)
Azerbaijan *	bln. manat	15791	15808	16002	13751	2251	5406	-3336
Armenia *	bln. dram	804,3	805,5	880,5	922,9	-42,4	153,4	-224,1
Belarus	1000 bln. bel. roubles	675,2	674,8	679,3	539,0	140,3	187,6	-38,4
Georgia **	mln. lari	5300	5388	5494	4938	556	947	-196
Kazakhstan	bln. tenge	1733,3	1709,9	1716,0	1432,6	283,5	297,7	-124,3
Kyrgyzstan	mln. som	34181	32433	33476	36266	-2790	5279	-8186
Moldova *	mln. lei	8917,0	9207,4	9610,0	8680,4	929,6	2123,4	-1172,3
Russian Federation	bln. roubles	2684,5	2569,3	2566,6	2048,3	518,4	438,0	89,4
Tajikistan **	bln. tajik roubles	308,5	...	...	209,8	...	68,8	...
Turkmenistan*	bln. manat	11109	...	...	...	...	...	...
Uzbekistan *	bln. sum	976,8	***	***	794,1	***	185,1	***
Ukraine *	bln. grivnya	93,4	92,2	93,7	76,2	17,5	20,0	-2,5

* 1997 year.

** 1996 year.

*** Data not for publication.

**Table 3. Units and persons responsible for the SNA compilation
in the CIS countries**

Countries	Units	Number of employees	Name, Position, tel., fax, E-mail
Azerbaijan	Department of National Accounts Statistics	9	Mr. Usif Gambarov; Chief of Department tel.:(994-12) 38-74-50; fax: 38-24-42; E-mail:azstat@azeri.com
Armenia	Division of Macroeconomics Indicators and National Accounts	7	Mrs. Julia Mirsoyan; Chief of Division tel. (8852) 52-43-26; fax: 52-19-21; E-mail: armstat@sci.am
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