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**IMPLEMENTATION OF THE 1993 SYSTEM OF NATIONAL ACCOUNTS (SNA)
IN THE AFRICAN REGION**

I. INTRODUCTION

1. In adopting the new System of National Accounts (SNA) at its 27 session held in March 1993 in New York, the Statistical Commission of the United Nations recommended its use to member States as an international reference document for the preparation of their national accounts, for the promotion of the integration of economic statistics and as an analytical tool.

2. Since that time, the Inter-Secretariat Working Group on National Accounts, in whose work participate the World Bank, the Commission of the European Communities, the International Monetary Fund (IMF), the Organization for Economic Cooperation and Development (OECD) and the United Nations, has undertaken a set of specific activities designed to promote the steady and speedy implementation of the SNA in member countries. Those activities have to do with training, development and dissemination of manuals and software, ad-hoc research activities aimed at resolving practical and conceptual problems and technical cooperation projects.

3. The purpose of this report is to review national plans and strategies for the implementation of the SNA in the region by highlighting the assistance needs of African countries and the role which ECA and international institutions could play in that regard. Information on various national projects has been extracted from the results of the regional survey organized in 1995 by ECA in close cooperation with the United Nations Statistical Division.

1. National strategies for implementing the new SNA in Africa

1.1 Main objectives of the regional survey conducted by ECA

4. Through a questionnaire developed by the United Nations Statistical Division, information has been collected on national Strategies for the implementation of the new SNA. The review and detailed analysis of the survey results reproduced in the Annex was conducted by the ECA Statistics Division.

5. The first part of the survey questionnaire focused on recording current and planned activities in the countries compilation the establishment of the 1993 SNA accounts and tables (or that of 1968 in those countries where the SNA had not yet become operational) including the use of the various classifications.

6. The second part had to do with the availability of basic information, the data sources commonly used for the compilation of the national accounts and their coverage (branches of economic activity and institutional sectors). Furthermore, countries were invited to provide precise indications of the censuses and surveys recently conducted by their national statistical offices or other national structures, the censuses and surveys currently being conducted and/or planned, and the potential sources of data that might be available but which had not yet been used in national accounting work because of their limited coverage.

7. The third part was to provide for compiling an inventory of the human resources available and actually used in national accounting work while drawing a distinction between senior managerial staff, middle-level technical staff and auxiliary workers such as secretaries, messengers and the like.

8. The fourth and final part of the questionnaire was designed to evaluate the assistance needs of countries in the implementation of various aspects of the SNA, for example:

- (a) The preparation of balance-of-payments and public finance statistics;
- (b) The organization of household and business surveys and the development of other basic economic statistics;
- (c) The preparation of input-output tables, satellite accounts and national accounts under significant inflation;
- (d) The institution of a programme for computerizing national accounting work, using micro-computer facilities; and
- (e) The use of national accounts for macro-economic analysis and policy decision-making.

9. For each area in which they would like to receive technical assistance, the countries were asked to indicate whether they would prefer the provision of handbooks, software and/or other material, the organization of training courses at home or abroad, the sharing of experiences at a seminar of short-duration and/or direct technical cooperation.

10. Finally, for each of the types of technical support envisaged, the country had to specify whether their assistance needs were urgent, not so urgent or could be satisfied later.

1.2 Overview of national strategies pursued in SNA implementation

11. In all, 28 out of 53 African countries responded to the ECA questionnaire, giving a response rate of about 53 per cent. Those countries include South Africa, Algeria, Angola, Benin, Botswana, Burundi, Cape Verde, Côte d'Ivoire, Egypt, Namibia, Guinea, Lesotho, Madagascar, Malawi, Mauritius, Mozambique, the Gambia, the Niger, Nigeria, Uganda, Central African Republic, Sierra Leone, Tanzania, Chad, Togo, Tunisia, Zambia and Zimbabwe.

12. Nearly all the countries indicated that they were compiling data on the supply and use of goods and services, gross domestic product, its distribution by branch of economic activity and uses for calculating public and private final consumption expenditure, gross fixed capital formation, changes in inventories and the export and import of goods and services as well as value added components.

13. In contrast, few countries indicated that they prepared institutional sector accounts, integrated economic accounts (which were in principle subdivided into three subsets corresponding respectively to current transaction accounts, accumulation accounts and balance sheets accounts), satellite accounts and tables showing the cross classification of value added per institutional sector and by branch of economic activity and the functional classification of expenditure.

14. The main sources of the data used by the countries to compile their national accounts were made up, on the one hand, of population and housing censuses and agricultural, industrial, trade, construction, service, labour and household consumption surveys and, on the other hand, by the balance-of-payments, public finance statistics and foreign trade and statistical and tax declarations.

15. The coverage of industrial enterprise, trade and services statistics was generally limited to major production plants and consequently excluded the informal sector on which a survey

programme was currently being conducted in two of the countries only: namely Benin and the Niger. Nevertheless, some countries planned to extend, in the near future, their data collection activities to the medium-scale enterprises.

16. In those African countries which participated in the survey, the national accounting structures have very limited management autonomy either because they generally formed part of the Central Bureau of Statistics, the Department of Economic Planning or the Central Bank which are, in turn, placed under a ministerial department. They also have little staffing resources (ranging from 3 to 12 workers for the most part) except in Nigeria, South Africa, Egypt, Tunisia and Côte d'Ivoire where the staffing position is respectively 57, 38, 25, 20 and 17 (without distinction as to staff category). The data gathered by means of the survey questionnaire did not, regrettably, make for an accurate calculation of the percentages of senior managerial and middle-level staff in the national accounting structures

17. With regard to assistance requirements, the three North African countries (Algeria, Egypt and Tunisia) which participated in the survey did indicate that they would like to receive multidisciplinary technical assistance including the provision of handbooks, the organization of training courses at home and abroad and the sharing of experiences at short seminars focusing on:

- (a) The use of micro-computers in national accounting;
- (b) The compilation and use of balance-of-payments statistics with a view to establishing the rest of the world accounts;
- (c) The preparation of integrated economic accounts and input-output tables; and
- (d) The relationship between private business accounting and national accounting.

18. Tunisia would like, in addition to all that, to receive technical assistance in the preparation of satellite accounts.

19. In West Africa, Benin, Cape Verde, Côte d'Ivoire, the Gambia, Guinea, the Niger, Nigeria, Sierra Leone and Togo expressed great interest in three types of technical support mentioned in the questionnaire, namely, the provision of handbooks, the organization of training courses at home or abroad and the sharing of experiences at short seminars. With the exception of Côte d'Ivoire, these countries would also like to receive direct technical assistance in the preparation of satellite accounts on health and education and financial transaction accounts, balance of payments, public finance statistics and input-output tables.

20. In Central Africa, Burundi, the Central African Republic, Rwanda and Chad would need not only direct technical assistance, but also all the types of technical support envisaged in the context of SNA implementation. The areas of focus for such assistance comprised:

- (a) The establishment of a comprehensive methodology for national accounting as laid down in the 1993 SNA;

(b) The preparation of the balance of payments, input-output tables, public finance statistics, satellite accounts and national accounting under significant inflation; and

(c) The use of micro-computers in national accounting.

23. Finally, Mauritius expressed the wish to be considered as a pilot project country for the implementation of the new SNA given the fact that the country had a relatively substantial amount of basic data derived from administrative as well as various census and survey sources.

II. STAGES IN THE IMPLEMENTATION OF THE NEW SNA AND COUNTRY PROJECTIONS FOR THE PERIOD 1995-2010

24. In accordance with the recommendations of Inter-Secretariat Working Group on National Accounts, the implementation of the 1993 SNA should comprise the following six phases:

Phase 1: Calculation of basic GDP indicators: final expenditures on GDP at current and constant prices; distribution of GDP by kind of economic activity at current and constant prices; supply and use tables at current and constant prices;

Phase 2: Calculation of GNI and other primary indicators: External account of primary incomes and current transfers; capital accounts and financial accounts for the rest of the world;

Phase 3: Preparation of institutional sector accounts (initial stage): production accounts for all institutional sectors; primary and secondary distribution accounts, use of income, capital and financial accounts for general government;

Phase 4: Preparation of institutional sector accounts (intermediate stage): primary and secondary distribution accounts, use of income and capital accounts for all institutional sectors other than general government;

Phase 5: Institutional sector accounts (final stage): financial accounts for all institutional sectors other than general government; and

Phase 6: Other flow accounts and balance sheets: other changes in assets accounts for all institutional sectors; balance sheets.

25. The preparation of SNA accounts and tables should be supported by an integrated basis data system particularly concerning;

(a) Agriculture, industrial production, external trade, prices, employment, retail trade, construction sector production, household consumption expenditure and financial transactions (preparatory to commencing the implementation of the new SNA);

(b) Capital stocks and other monetary and financial flows.

26. In addition to the accounts and tables mentioned above, the countries having the required technical and material capacity should also prepare during phase 3:

(a) Quarterly national accounts generally confined to basic GDP indicators, GNI and other basic indicators whose calculation has been recommended in phases 1 and 2 of the implementation of the new SNA;

(b) Regional accounts generally showing the distribution of GDP by branch of economic activity. This is the single indicator compiled by most of the countries now preparing such accounts; and

(c) Satellite accounts particularly on the environment sector and those other sectors considered by the country itself to be of priority (education, health and tourism for example).

27. Another refinement proposed for the implementation of the new SNA concerns preparation of input-output tables which are of capital importance for development planning. The countries of the region that wish to emphasize input-output analysis for the medium or long term should prepare such tables during phase 4.

28. Furthermore, going by the country projections made jointly by the United Nations Statistical Division and ECA (see table attached):

(a) Twelve African countries ¹ will need external technical assistance to reach phase 4 by the year 2010 as compared to 23 ² for phase 5;

(b) Only one country (Botswana) will have implemented by 2005 all the phases planned as compared to seven countries (Botswana, Cameroon, Mauritius, Reunion, South Africa, Tunisia and Zimbabwe) by the year 2010;

(c) Eleven countries ³ will have implemented two only of the six phases envisaged by the year 2005;

(d) Finally, 12 countries ⁴ will have implemented one only of the six phases envisaged by the year 2000.

¹ Chad, Comoros, Djibouti, Equatorial Guinea, Eritrea, Liberia, Mozambique, Rwanda, Sao Tome & Principe, Somalia, Uganda and Tanzania.

² Angola, Burkina Faso, Burundi, Cape Verde, Central African Republic, Chad, Comoros, Congo, Djibouti, Equatorial Guinea, Eritrea, the Gambia, Guinea Bissau, Lesotho, Mali, Namibia, the Niger, Rwanda, Sao Tome & Principe, Somalia, Uganda, Tanzania and Zaire.

³ Chad, Comoros, Djibouti, Equatorial Guinea, Eritrea, Liberia, Mozambique, Rwanda, Sao Tome & Principe, Uganda and Tanzania.

⁴ Mozambique, Rwanda, Sao Tome & Principe, Somalia, Uganda, Tanzania, Chad, Comoros, Djibouti, Equatorial Guinea, Eritrea and Liberia.

**IMPLEMENTATION OF THE 1993 SNA IN AFRICA:
PROJECTIONS BY COUNTRIES FOR THE PERIOD 1995-2010**

	Country	Year/SNA implementation phase				Countries needing external technical assistance to reach phases 4 & 5 by 2010	
		1995	2000	2005	2010	Phase No.4	Phase No.5
1	Algeria	2	3	4	5		X
2	Angola	1	2	3	4		
3	Benin	2	3	4	5		
4	Botswana	5	6	6	6		
5	Burkina Faso	2	3	4	5		
6	Burundi	1	2	3	4		x
7	Cameroon	3	4	5	6		
8	Cape Verde	1	2	3	4		x
9	Central African Republic	1	2	3	4		x
10	Chad	0	1	2	3	x	x
11	Comoro	0	1	2	3	x	x
12	Congo	1	2	3	4		x
13	Côte d'Ivoire	2	3	4	5		
14	Djibouti	0	1	2	3	x	x
15	Egypt	2	3	4	5		
16	Guinea Equatorial	0	1	2	3	x	x
17	Eritrea	0	1	2	3	x	x
18	Ethiopia	2	3	4	5		
19	Gabon	2	3	4	5		
20	The Gambia	1	2	3	4		x
21	Ghana	2	3	4	5		
22	Guinea	2	3	4	5		
23	Guinea Bissau	1	2	3	4		x
24	Kenya	2	3	4	5		
25	Lesotho	1	2	3	4		x
26	Liberia	0	1	2	3	x	x
27	Libyan Arab Jamahiriya	2	3	4	5		
28	Madagascar	2	3	4	5		
29	Malawi	1	2	3	4		x

	Country	Year/SNA implementation phase				Countries needing external technical assistance to reach phases 4 & 5 by 2010	
		1995	2000	2005	2010	Phase No.4	Phase No.5
30	Mali	2	3	4	5		
31	Mauritania	2	3	4	5		
32	Mauritius	4	5	6	6		
33	Morocco	2	3	4	5		
34	Mozambique	0	1	2	3	x	x
35	Namibia	2	3	4	5		
36	Niger	1	2	3	4		x
37	Nigeria	2	3	4	5		
38	Reunion	3	4	5	6		
39	Rwanda	0	1	2	3	x	x
40	Sao Tome & Principe	0	1	2	3	x	x
41	Senegal	2	3	4	5		
42	Seychelles	2	3	4	5		
43	Sierra Leone	2	3	4	5		
44	Somalia	0	1	2	3	x	x
45	South Africa	3	4	5	6		
46	The Sudan	2	3	4	5		
47	Swaziland	2	3	4	5		
48	Togo	2	3	4	5		
49	Tunisia	3	4	5	6		
50	Uganda	0	1	2	3	x	x
51	Tanzania	0	1	2	3	x	x
52	Zaire				4		x
53	Zambia				5		
54	Zimbabwe				6		

III. THE ROLE OF ECA AND INTERNATIONAL INSTITUTIONS IN THE IMPLEMENTATION OF THE NEW SNA IN AFRICA

3.1 Types of support envisaged by ECA

29. In December 1993, just nine months after the revised version of the SNA was adopted by the United Nations Statistical Commission, ECA organized for the English-speaking African countries a seminar whose objective, on the one hand, was to train trainers and, on the other hand, was to define regional strategies and priorities for SNA implementation. A similar seminar planned for the French-speaking African countries in October 1995 had to be postponed to the fourth quarter of 1996 because only a limited number of countries had announced their intention to participate within the set deadline.

30. During the 1996-1997 biennium, ECA plans to organize two regional seminars (one in English and one in French) on the preparation of public sector accounts under the new SNA and a bilingual seminar on the implementation of the 1993 SNA for the North African countries. Also planned are ad-hoc technical assistance missions which will be fielded to countries upon request and the preparation of an evaluation report on progress achieved and difficulties encountered region-wide in the implementation of the new SNA.

31. Furthermore, ECA could subsequently initiate methodological studies aimed at deepening and adapting to the African situation some of the aspects of the new SNA including the development of basic data on key sectors such as the informal sector and households. ECA could also design and implement, with the support of bilateral and multilateral cooperation organizations regional programmes of assistance in those areas accorded priority by African countries themselves (computerization of national accounting, preparation of satellite accounts, regional and quarterly accounts etc).

3.2 Role of international institutions

32. As indicated earlier, the types of technical support envisaged by the international institutions (more particularly the World Bank, the Commission of the European Communities, the IMF, OECD and the United Nations Secretariat) include training, development and dissemination of handbooks and software, research activities aimed at resolving practical and conceptual problems as well as technical cooperation projects.

33. It should be mentioned here that the type of assistance which will be crucial to a large number of countries in the region is the financing of survey programmes for the gathering of reliable and detailed data on key sectors such as agriculture, industry, construction, trade, services, public finance and households. Indeed, more than half the African countries have yet to acquire the financial resources needed for setting up integrated data collection and processing systems without which the proper implementation of the new SNA would remain on unfulfilled promise.

34. In the countries concerned, an in depth evaluation of the basic data situation should be conducted urgently with a view to preparing comprehensive project documents that can be submitted to bilateral and multilateral donors.

CONCLUSION

35. The speedy and efficient implementation of the new SNA would depend largely on the assistance granted to African countries in various forms and the degree to which that is coordinated particularly when they are instituting phases 4 and 5.

36. More immediately, training should be perceived as a capital component given the many innovations envisioned in the new SNA relative to the 1968 SNA. Particular attention should be paid, accordingly, to the development of basic data and technical cooperation projects dealing with specific national problems and priorities.

**FINAL RESULTS OF THE REGIONAL SURVEY ON THE IMPLEMENTATION
OF THE 1993 SNA**

The overall situation emerging from the analysis of the survey questionnaire responses is as follows:

A. General remarks

1. Questionnaire

A number of points which were not taken into account in the questionnaire but which are of particular importance to the effective implementation of the 1993 SNA include:

(a) The determination of aggregate values at constant prices, particularly of GDP by branch of economic activity and final use;

(b) With such GDP at market prices, no mention is made of the calculation of GDP at factor cost;

(c) No request is made for staff needs in terms of recruitment plans. What is of importance is the current staffing position; and

(d) No provision is made in the questionnaire for long-term assistance. Experience shows that a large number of African countries receive such assistance which promotes the acquisition by the national accounting unit of account preparation techniques and materials. This applies to Namibia and Statistics Sweden.

2. Number of responses

Twenty eight out of 53 countries responded to the questionnaire.

(a) By linguistic groupings, the breakdown is as follows:

(i) Anglophone countries: 14 out of 24 (Sierra Leone, Malawi, Uganda, Zambia, Botswana, South Africa, Egypt, Namibia, Tanzania, Mauritius, the Gambia, Lesotho, Nigeria and Zimbabwe);

(ii) Francophone countries: 11 out of 23 (Algeria, Madagascar, Cote d'Ivoire, Chad, Central African Republic, Benin, Guinea, Togo, the Niger and Tunisia);

(iii) Lusophone countries: 3 out of 6 (Mozambique, Angola and Cape Verde).

(b) By subregion the breakdown is as follows:

(i) North Africa: 3 out of 6 (Algeria, Egypt and Tunisia);

(ii) West Africa: 9 out of 16 (Sierra Leone, Côte D'Ivoire, the Gambia, Benin, Guinea, Togo, the Niger, Nigeria and Cape Verde);

(iii) Central Africa: 3 out of 10 (Central African Republic, Chad and Burundi); and

(iv) Eastern and Southern Africa: 13 out of 21 (Malawi, Uganda, Zambia, Botswana, South Africa, Namibia, Tanzania, Mauritius, Madagascar, Mozambique, Angola, Lesotho and Zimbabwe).

3. Quality of responses

Some of the questions were not answered in the spirit of the survey so it was not easy to classify the responses in relation to the questions asked. This typically applied to the degree of urgency required to respond to needs in terms of handbooks, training, courses, direct technical cooperation and others mentioned in table iv. Respondents put only a cross against the question without indicating the priority of their needs.

B. Current status of national accounting work

1. Nature of aggregates, tables and accounts

Nearly all the countries now calculate GDP by branch of economic activity with indicators showing the final use of goods and services as well as value-added components. The majority of countries also compile a supply and use table while very few prepare input-output tables. Concerning institutional sector accounts, these are partly prepared and generally concern non-financial corporation accounts, financial corporations and general government. The household and private non-profit institution accounts as well as those with the rest of the world are not prepared regularly, if at all. In brief, few countries prepare:

- (a) Institutional sector accounts;
- (b) Integrated economic accounts (current transaction accounts, capital accounts and financial accounts);
- (c) Crossed classification by institutional sector and by branch of economic activity;
- (d) Functional classification of expenditure accounts.
- (e) Balance sheet accounts; and
- (f) Satellite accounts.

2. Sources of basic data

The countries mainly use as sources of data population and housing censuses and agricultural, industrial, trade, construction, services, labour and household consumption expenditure surveys. They also use the balance-of-payments statistics, data on public finance and external trade statistics compiled by the custom offices as well as statistical and tax declarations. The periodicity of data collection in a number of these sectors is annual. Sometimes, it may be ten years for large scale operations such as household consumption expenditure censuses and surveys. Data collection in some areas is conducted on an ad hoc basis to meet specific study requirements. In the near future, some countries plan to extend their data sources to medium enterprise surveys. Data collection in the informal sector is conducted generally only in Benin which has a survey programme on the informal sector and in the Niger which conducted a survey of the sector in 1997 and is currently engaged in similar exercise.

3. Structure responsible for national accounting (designation and staff strength)

The official title of the structure responsible for national accounting varies from one country to another and may be designated a department, division, service, unit or section according to the administrative organizational structure in each country. Note should be taken of the fact that this structure is always placed under another national structure which may be the bureau of statistics, the department of planning or the central bank which, in turn, may come under a ministerial department thus considerably reducing the management autonomy of the structure which does the national accounting work. The staff strength is

relatively low in cases and ranges from 4 to 38 except for the specific case of Nigeria which has 57 staff working in its structure.

4. Technical assistance needs

The countries urgently need handbooks, documents and long- or short-term training in national accounting. With regard to direct technical cooperation, the need is far more pressing than in the area of using micro-computers. The importance of having satellite accounts is also felt when it comes to securing manuals and documentation.

C. CONCLUSIONS AND RECOMMENDATIONS

1. General suggestions

Both from the foregoing analysis and from the experience gained at the seminar organized in December 1993 with the English-speaking countries and in the course of technical assistance missions fielded to certain countries, ECA feels that the programme for implementation of the 1993 SNA should be oriented towards:

1.1 Training

For such training to be beneficial, it would seem preferable to organize subregional seminars by linguistic groups in order to facilitate (a) the comprehension of all the subjects; (b) the sharing of experiences at seminars held periodically and comprising three sections: the first would be theoretical and focus on the recommendations of the SNA regarding the items on the agenda for the seminar; the second would be practical and deal with country experiences while the third would be devoted to the demonstration of computer programmes for processing national accounts.

1.2 Handbooks

These documents should be designed as practical guides to the preparation of accounts with emphasis placed more on the processing and use of basic data in specific accounts and/or tables. The handbooks should be widely disseminated in English and French possibly before (rather than during) the training sessions. They should complement the training courses and seminars. In this connection, mention should be made of the publication by the French Ministry of Cooperation and Development in 1981 of a two-volume guide to the preparation of economic accounts. The first volume is devoted to methodology and the second to practical exercises. The guide is a highly useful training tool for the practice of account preparation and the new SNA handbooks should be designed in the same spirit.

1.3 Logistic support

Care should be taken to popularize the use of micro-computers in national accounting work using software designed to take into account the level of African expertise in account preparation techniques and command of computer sciences as well as the qualitative and quantitative nature of the basic data. In this regard, it is good to know that the European Union and the French Ministry of Cooperation have initiated a project aimed at improving national accounting in the African - Caribbean and Pacific (ACP Group) countries. The project will institute a computerized module named "ERE/TES" supply/use balance and input/output tables which form a national accounting approach based on the building of a data base. Such a data base also enables annual input/output tables to be built as well as all aspects of a comprehensive accounting system following the rules of the new SNA, to be processed. This computer module has been tested and installed in the Central African Republic and is being installed in Cameroon while Côte d'Ivoire is considering the prospects for its installation. Coordination at this level could be conducted in the context of implementation of the new SNA in Africa (table iv), subitem vi of the questionnaire).

1.4 Advisory services

African countries are to be assisted to master the techniques of national account preparation. To do this, periodic short missions should be mounted by ECA experts in specific areas identified as national priorities by the countries.

1.5 Coordination with other organizations

ECA has received a copy of the letter addressed by Mr. Habermann to Mr. Franchet, Director of EUROSTAT, on cooperation between EUROSTAT and the United Nations Statistical Division on the implementation of the 1993 SNA. The Commission would like to be closely associated with activities taking place under such cooperation, especially where the African countries are concerned.

2. Proposals by subregion

2.1 North Africa (3/6)

Algeria, Egypt and Tunisia.

Strategy: Generally, these countries seem to have achieved a degree of progress in national accounting work so the implementation of the new SNA in the subregion might focus on the following:

Provision of handbooks, training of national accounting staff and short seminars for sharing experiences in the use of micro-computers, the preparation and use of balance-of-payments statements with a view to preparing accounts with the rest of the world, the use of financial statistics in national accounts, the preparation of integrated economic accounts and of input/output tables, the preparation of accounts under significant inflation and (in the case of transitional economies) the relationship between private business accounting and national accounting.

Obviously, the countries of this subregion do not need direct technical assistance. Those which responded to the survey questionnaire clearly indicated this but Tunisia would like to receive assistance in the preparation of satellite accounts.

Workshops could therefore be organized annually on a rotating basis in each of the countries (Morocco, Tunisia, Algeria, the Libyan Arab Jamahiriya, Egypt and the Sudan) on themes bringing together two or three of the issues identified above.

2.2 West Africa (9/16)

Benin, Cape Verde, Côte d'Ivoire, the Gambia, Guinea, the Niger, Nigeria, Sierra Leone and Togo.

Strategy: All areas of assistance mentioned in table iv of the questionnaire, namely provision of handbooks, training, short-term study programmes, direct technical cooperation are of interest to the countries except Côte d'Ivoire which would not be interested in direct technical cooperation. In this group, Benin urgently needs technical assistance for the preparation of satellite accounts for health and education and for the preparation of a financial transactions table. Still within the context of urgent technical assistance, Guinea has identified the following areas: preparation of the balance of payments statement, public finance statistics and input/output tables.

In addition to the provision of handbooks, the workshops should be organized by linguistic group on an annual basis (one in Côte d'Ivoire for the French-speaking countries and one in Sierra Leone for the English-speaking countries) on issues having a direct bearing on the areas identified in survey questionnaire table iv by the countries of the group taken as a whole.

2.3 Central Africa (3/10)

Burundi, Chad and Central African Republic.

Strategy: Only three countries of the subregion participated in the survey. Like the countries of West Africa, it is suggested that manuals be distributed and training courses organized for certain countries like Burundi, Rwanda, Equatorial Guinea, Sao Tome and Principe along with periodic direct technical assistance in French or in Portuguese, depending on the case. Mention should be made in this regard of a project for SNA 1993 implementation sponsored by Portugal for the Portuguese-speaking countries. Coming back to the specific case of Burundi, it must be pointed out that the analysis of survey questionnaire table iv indicates that the country would like to institute as quickly as possible a comprehensive national accounting methodology within the framework of the new SNA.

2.4 Eastern and Southern Africa (13/21)

South Africa, Angola, Botswana, Lesotho, Madagascar, Malawi, Mauritius, Mozambique, Namibia, Uganda, Tanzania, Zambia and Zimbabwe.

Strategy: The response rate was relatively higher in this subregion than in the others. The countries need handbooks, short-term training courses and some have expressed an interest in direct technical cooperation. They are:

South Africa: for the preparation of input/output tables and institutional sector account (household), the use of micro-computers and general support in the implementation of the 1993 SNA;

Angola: for the development of financial statistics, establishment of input/output tables and development of a methodology for the preparation of national accounts under significant inflation;

Botswana: urgently needs help with the preparation of public finance statistics and the use of micro-computers;

Lesotho: for the preparation of input/output tables and household sector accounts;

Mauritius: for the preparation of a comprehensive set of accounts (in particular capital and balance sheet accounts), a social accounting matrix, satellite accounts for tourism specially and the calculation of quarterly GDP;

Mozambique: for the preparation of input/output tables and the use of micro-computers;

Uganda: for the preparation of the balance-of-payments statement, financial statistics and the use of micro-computers; and

Zimbabwe: for the preparation of input/output tables.

Except for Angola and Mozambique in this group (see chapter II.3), seminars may be organized alternatively for English-speaking and French speaking subgroups with handbooks being distributed.

One country deserves particular attention. This is Mauritius which would like to be considered for a pilot study within the context of a regional project on the implementation of the 1993 SNA since the country has a relatively large volume of data from various censuses and studies as well as administrative sources.

The United Republic of Tanzania plans to initiate the 1993 SNA implementation scheme in January 1996.

Annex
Summary table of survey results

Country	(1) Current and Future Plans	(2) Current and Future Sources	(3) Staffing	(4) Assistance Needs	(5) Key Areas
Sierra Leone	Supply & Use & I-O Tables NPI accounts Current cap. & fin. accounts Balance sheet accounts Classif. (household & NPI) Satellite accounts	Pop. & Agric. censuses Ind., Hshld & labour surveys Customs BoP Public finance	Not stated	Handbooks, training courses, technical assistance	All areas in table iv
Malawi	Supply & Use & I-O tables Inst. sect. accounts Current cap. & fin. accounts Balance sheet accounts Satellite accounts	Pop. & Agric. censuses Ind., Hshld & labour surveys Customs BoP Public finances	5	Handbooks, training courses	Use of micro-comps, BoP Satellite accounts
Uganda	Value-added components Inst. sector accounts Current cap. & fin. accounts Operating surplus Balance sheet accounts Funct. classif. of expenditure Balance sheet accounts Satellite accounts	Pop. & Agric. censuses I, H&L surveys Customs BoP Public finance	4	Manuals, training courses, technical assistance	Fin. statistics BoP
Zambia	Inst. sec. accounts Cross classif. sec./branch Funct. classif. of expenditure Balance sheet accounts	Pop. & Agric. censuses I, H&L surveys Public finance Customs BoP	10	Tech. assistance Training courses Handbooks	BoP Fin. stat. Use of micro-comps Use of SNA for analysis under signif. inflation All areas
Botswana	Satellite accounts	Pop. & Agric. censuses I, H&L surveys Public finance Customs BoP	13	Handbooks, train- ing courses Tech. assistance	Pub. fin. stats. I-O tables Use of micro-comps Linking business with national accounting
Algeria	Total economy Hshld accounts NPI accounts Current trans. accounts Fin. corp. accounts Cross. Classif. Sect/branch	Pop. & Agric. censuses I, H&L surveys Public finance Customs BoP	11	Handbooks, training courses	BoP, Pub. Fin. Fin. stats. Use of micro-comps SNA under signif. inflation SNA for econs. in trans. IEA & FA tables
Mozambique	Total eco. Non-Fin. Corp. accounts NPI accounts RoW accounts Capital accounts Fin. Corp. accounts Cross Classif. sect/branch Funct. classif. of expenditure for NPIs & non-fin. corp. accounts Balance sheet accounts Satellite accounts	Agric. surveys I, H&L surveys Public finance Customs BoP	4	Handbooks, training courses Tech. assistance	I-O tables Linking business with national accounting Use of micro-comps. Fin. stats. Hshld accounts

Country	(1) Current and Future Plans	(2) Current and Future Sources	(3) Staffing	(4) Assistance Needs	(5) Key Areas
Angola	Supply & Use table I-O tables Total economy Hshld accounts NPI accounts Fin. corp. accounts Cross classif. sect/branch Funct.classif. of expenditure Balance sheet accounts Satellite accounts	Agric. surveys I,H&L surveys Public finance Customs BoP	7	Handbooks, training courses and tech. assist.	BoP, Fin. Statistics I-O tables, Pub. Finance SNA under signific. inflation
South Africa	Supply & Use table I-O tables RoW accounts Cross classif. sect./branch Funct. Classif of expenditure for NPIs and non-fin.corp. accounts. Environmental accounting	Pop. and agric. censuses I,H&L surveys Public finance Customs BoP	38	Handbooks, training courses and tech. assist.	1993 SNA Use of micro-comps. Hshld accounts I-O tables
Egypt	Total economy Funct. classif. of expenditure for non-fin. corp. accounts Balance sheet accounts (fin. assets/liabilities) Environmental accounting	Pop. and agric. censuses I,H&L surveys Public finance Customs BoP	17	Handbooks, training courses and tech. assist.	BoP, Public finance Fin. Statistics Linking business with national accounting Use of micro-comps. SNA under signif. inflation SNA for econs. in trans.
Côte d'Ivoire	1986 fin. accounts Funct. classif. of expenditure Balance sheet accounts Satellite accounts	Agric. Stats. I,H&L surveys Public finance Customs BoP	20	Handbooks and training courses	All areas of table iv
Madagascar	1984 total economy 1984 inst.sect. accounts 1984 classif.sect/branch Capital accounts 1984 Funct. classif. of expend. Environmental accounting	Pop. & Agric. censuses I,H&L surveys Public finance Customs BoP	16	Handbooks, training courses	BoP, Public fin. Fin. stats. I-O tables, linking business with national accounting Use of micro-comps Satellite accounts SNA under signif.inflation SNA for econs. in trans.
Namibia	I-O & supply use tables Sect. accounts(Fin., corps. hshlds. & NPIs) Fin. corp. accounts Cross classif.sect./branch Funct. classif. of expend. Balance sheet accounts Satellite accounts	Agric. censuses I&H surveys Public finance Customs BoP	3	Cooperation with Statistics Sweden & ODA	
Mauritius	I-O & Supply & Use tables Capital accounts Fin. corp. accounts Cross classif.sect/branch Funct.classif.of expenditure for NPI & non-financial corps. Balance sheet accounts Satellite accounts	Agric. censuses Census of econ.activity I,H&L surveys Public finance Customs BoP	10	Handbooks, training courses tech. assistance	Fin.stats., I-O tables Use of micro-comps Hshld. accounts Satellite accounts Quarterly GDP
Tanzania begins in January 1996					

Country	(1) Current and Future Plans	(2) Current and Future Sources	(3) Staffing	(4) Assistance Needs	(5) Key Areas
Cent. African Rep.	Current trans. accounts Financial accounts Capital accounts Funct. classif. of expenditure Satellite accounts 1994	Agric. censuses I,A&H surveys Public finance Customs BoP	8	Handbooks, training courses and seminars Tech. assistance	BoP, Pub. Fin. Fin. stats. Use of micro-comps SNA under significant inflation I-O tables Satellite accounts
Chad	Final use of goods & services Value-added components I-O tables Supply & Use tables Inst.sect.accounts Cross classif.sect/branch Funct. classif.of expenditure Balance sheet accounts Satellite accounts	I,A&L surveys Public finance Customs BoP	5	Handbooks, training courses and seminars Tech.assistance	BoP, Pub. Fin. Fin. stats. Use of micro-comps Satellite accounts SNA under significant inflation I-O tables, accounting for economies in transition
The Gambia	GDP by use I-O tables Supply & Use tables Inst.sect.accounts for non- fin.corps & NPIs Current accounts Cross classif.sect/branch for export surplus and other cap. accounts Funct. classif. of expenditure Capital accounts Satellite accounts	I,A&H surveys Public finance Customs BoP	5	Handbooks, training courses, seminars, tech. assistance	BoP, Pub. Fin. Fin. stats. Use of micro-comps Satellite accounts SNA under significant inflation I-O tables, accounting for economies in trans. Integration of hsehd. survey data into SNA
Guinea	Fin. accounts Cap. account elements 1996 balance sheet accounts 1997 Satellite accounts	I,A&L surveys Public fin. Customs BoP	10	Handbooks Seminars Tech.assistance	BoP, I-O tables Linking business with national accounting Use of micro-comps Hsehd. accounts Satellite accounts Fin. stat. BoP, I-O tables & Pub. Fin.
Benin	I-O tables, cap. acct. elements Funct. classif. of expenditure Cap. accounts Satellite accounts	I,A&H surveys Informal sect. surveys Pub. Finance Customs BoP	7	Handbooks, training courses and seminars Tech.assistance	BoP, Pub. Fin. Fin. stats. Use of micro-comps SNA under significant inflation I-O tables Account.economies in trans. Satellite accounts Financial accounts
Lesotho	I-O & Supply & Use tables Inst. sect. accounts Cross classif. sect/branch Funct. classif.of expenditure Cap. accounts Satellite accounts	I,A&H surveys Labour surveys Pub. fin. Customs BoP	5	Handbooks, training courses Tech.assistance	I-O tables, Hsehd. accounts Use of micro-comps SNA under significant inflation
Togo	Funct. classif. of expenditure (excluding general govt.) Cap. accounts Satellite accounts	I,A&H surveys Public fin. Customs BoP	13	Handbooks, train- ing & tech. asst. Handbooks	BoP, Pub. Finance Fin. statistics I-O tables Linking business with national accounting Use of micro-comps Hsehd. accounts. Satellite accounts SNA under signif. inflation Regional accounts

Country	(1) Current and Future Plans	(2) Current and Future Sources	(3) Staffing	(4) Assistance Needs	(5) Key Areas
Niger	I-O & Supply & Use tables Inst. sect. accounts for hshld., NPI & Current accounts Capital accounts Financial accounts Cross classif. sect/branch Funct. classif. of expenditure Balance sheet accounts Satellite accounts	I, A&H surveys Informal sector surveys Public finance Customs BoP	14	Handbooks Training Courses Tech. assistance	BoP Pub. fin. statistics Fin. stats. SNA under significant inflation Hshld. accounts Use of micro-comps
Cape Verde	Cross classif. sect/branch for Balance sheet accounts Funct. classif. of expenditure Balance sheet accounts Satellite accounts	Agric. censuses I, A&H surveys Labour surveys Public finance Customs BoP	5	Table iv not answered	
Nigeria	I-O & Supply & Use tables Inst. sect. accounts for Q-corps., fin. insts. Hshlds. & NPIs Financial accounts Funct. classif. of expenditure Balance sheet accounts Satellite accounts	Pop. Agric. & Ind. censuses I, A&H surveys Labour surveys Pub. finance Customs BoP	57	Handbooks, training	BoP Pub. fin. stats. Fin. statistics Use of micro-comps Satellite accounts
Tunisia	Cross classif. sect/branch for Balance sheet accounts Funct. classif. of expenditure (excluding general govt.) Balance sheet accounts Satellite accounts	I, A&H surveys Pub. finance Customs BoP	25	Handbooks Training Courses Tech. assistance	BoP, Pub. Fin. Fin. statistics I-O tables Use of micro-comps Fin. stats. Satellite accounts BoP, Fin. stats. I-O tables, use of micro- comps Satellite accounts
Burundi	Funct. classif. of expenditure Balance sheet accounts Satellite accounts	I, A&H surveys Pub. finance Customs BoP	10	H-books, training courses, tech. asst	Provision of documents & methodology for compiling national accounts under 1993 SNA
Zimbabwe	I-O & Supply & Use tables Total economy Current accounts Financial accounts Cross classif. sect/branch for balance sheet accounts Balance sheet accounts Satellite accounts	I, A&H surveys public finance Customs BoP	6	Handbooks Training Courses Tech. assistance	All areas of table iv Fin. stats. I-O tables

Key to columns

- (1) Contains accounts, tables and aggregates which the countries have yet to compile
- (2) These are sources used by the countries in compiling their accounts
- (3) Staffing position or number of staff employed
- (4) Lists the teaching, training materials and technical assistance requirements
- (5) Key areas of teaching material, initial and refresher training or direct assistance technical requirements.