

ANNEX A

Implementation of the 2008 System of National Accounts

The *System of National Accounts* (SNA) consists of a coherent, consistent and integrated set of macroeconomic accounts, balance sheets and tables based on a set of internationally agreed concepts, definitions, classifications and accounting rules. The *System of National Accounts* 1993 was prepared under the joint responsibility of the United Nations, the International Monetary Fund, the Commission of the European Communities, the OECD and the World Bank (OECD Glossary of Statistical Terms). In 2009, it was decided to amend the 1993 SNA by the 2008 *System of National Accounts*. The 2008 SNA retains the basic theoretical framework of its predecessor. However, in line with the mandate of the United Nations Statistical Commission, the 2008 SNA introduces treatments for new aspects of economies that have come into prominence, elaborates on aspects that have increasingly become the focus of analytical attention and clarifies guidance on a wide range of issues. The changes in the 2008 SNA bring the accounts into line with developments in the economic environment, advances in methodological research and needs of users.

At the European Union level, the *European System of Accounts* (ESA), 1995 was made broadly consistent with the 1993 SNA with respect to the definitions, accounting rules and classifications. Its update called *European System of Accounts, 2010*, which has been recently finalised, covers the recommendations and clarifications agreed at the international level for the 2008 SNA.

The implementation of the 2008 SNA, and the ESA 2010, by the countries has followed a gradual process and at the end of 2014 most of OECD countries adopted the revised international standards. Such changes had, to a certain extent, an impact on the selected indicators presented in this publication as compared to the previous versions.

The Table A.1 illustrates the current status for the implementation of the 2008 SNA or ESA 2010 done by the countries in the two sets of government accounts.

Table A.1. Reporting system of the countries

	Non-financial government accounts	Financial government accounts
OECD member countries		
Australia	SNA2008	SNA2008
Austria	ESA2010	ESA2010
Belgium	ESA2010	ESA2010
Canada	SNA2008	SNA2008
Chile	SNA1993	SNA1993
Czech Republic	ESA2010	ESA2010*
Denmark	ESA2010	ESA2010*
Estonia	ESA2010	ESA2010*
Finland	ESA2010	ESA2010*
France	ESA2010	ESA2010*
Germany	ESA2010	ESA2010*
Greece	ESA2010	ESA2010*
Hungary	ESA2010	ESA2010
Iceland	SNA1993	SNA2008
Ireland	ESA2010	ESA2010*
Israel	SNA2008	SNA2008
Italy	ESA2010	ESA2010*
Japan	SNA1993	SNA1993
Korea	SNA2008	SNA1993
Luxembourg	ESA2010	ESA2010*
Mexico	SNA2008	SNA1993
Netherlands	ESA2010	ESA2010*
New Zealand	SNA2008	-
Norway	SNA2008	SNA2008
Poland	ESA2010	ESA2010*
Portugal	ESA2010	ESA2010
Slovak Republic	ESA2010	ESA2010*
Slovenia	ESA2010	ESA2010*
Spain	ESA2010	ESA2010*
Sweden	ESA2010	ESA2010
Switzerland	SNA2008	SNA2008
Turkey	SNA1993	SNA1993
United Kingdom	ESA2010	ESA2010
United States	SNA2008	SNA2008
OECD accession countries		
Colombia	SNA1993	SNA1993
Latvia	ESA2010	ESA2010*
Russia	SNA1993	SNA1993 (GFSM2001)

* The source for the financial government accounts for these countries refers to the Eurostat government finance statistics (database) as it reflects the latest updated data (which are transmitted on a quarterly basis). For the other countries of the same domain the latest updated data are drawn from the OECD National Accounts Statistics (database).



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