On the Implementation of SNA 2008 in CIS Countries

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Introduction

The purposes of this paper are: i) to review briefly the current status of work in Russia and other CIS countries in the field of national accounts and to consider in this context the existing problems and plans to solve them (this topic is intended to be used as a background for further discussion of the main subject of the paper on implementation of the 2008 SNA); ii) to review the plans of the CIS countries to implement selected provisions of the 2008 SNA and to identify the priorities in this work; iii) to discuss at some length problems associated with implementation of new treatment of output of central banks, outlays on R&D, expenditure on acquisition of military systems.

Annex 1 contains summary of the CIS countries' steps done and adopted plans in implementing 2008 SNA.

Current status of work of the CIS countries in national accounts

The work on introduction of the SNA in Russia and other CIS countries was initiated at the beginning of the 1990s and was associated with economic reforms aimed at transformation of centrally planned economies into market-oriented economies. Prior to this period the CIS countries compiled the material product system (MPS) originally developed in the former USSR in the 1920s. The MPS differed from the SNA in respect of underlying concepts and definitions and, above all, in respect of concepts of economic production and income. And yet the MPS and the SNA had a number of similarities in their general approaches to description of economic process at macro level and during the late 1980s the study of links between these two systems of national accounting was at the agenda of the UN Statistical Commission. The experience with compilation of the MPS helped statisticians of the CIS countries to master basic provisions of the SNA 1993 during relatively short period of time and implement them in practice. The CIS countries were assisted by the international organizations and, above all, by the OECD.

The work of the CIS countries on implementation of the SNA 1993 was coordinated and guided by the CIS Statistical Committee (CIS-Stat) established in 1992 by the decision of the governments of these countries; the CIS-Stat has released a number of methodological documents explaining the SNA and the procedures needed for its implementation. The CIS-Stat continues to provide assistance to the CIS countries on national accounts matters at present time. It also publishes every two years a comprehensive compendium containing the official data on national accounts of the CIS countries.

In 2013 the CIS-Stat carried out a comprehensive review of practices of the CIS countries in the field of national accounts. The detailed questionnaire on implementation of the SNA 1993 was used to collect data on various topics in this area. The analysis of these data as well as of the above mentioned compendiums makes it possible to draw some conclusions on the current status of work on national accounts of the CIS countries. These conclusions can be briefly summarized as follows:

- all countries implement major concepts, definitions and classifications of the SNA 1993 and compile all current accounts and capital account for institutional sectors and economy as whole,

- all countries compute GDP both in current and constant prices, GNI and GNDP,

- all countries compile GDP on quarterly basis,

- Russia and some other CIS countries compile GDP for regions,

- all countries compile periodically supply and use tables and input-output tables,

- CIS countries, except Turkmenistan and Uzbekistan, participate in the PPP based international comparisons of GDP (the ICP) carried out periodically in accordance with decision of the UN Statistical Commission and coordinated by the World Bank.

The limitations and problems of the work in this area can be briefly described as follows:

- financial accounts and balance sheets are not compiled yet though some countries carry out compilation of these accounts on an experimental basis,

- methods of estimation of underground and informal economies require improvement and no estimates of illegal economy are made yet by the majority of the countries,

- figures on GFS produced by the ministries of finance of the CIS countries are not fully in line with the IMF recommendations and as a result national accountants are forced to make imputations and adjustments to data on execution of state budget in order to secure a basis for compilation of national accounts for general government sector.

Nevertheless there is a solid basis for expanding national accounts, introduction of financial account and balance sheet, improving reliability of existing accounts and gradual introduction of selected provisions of the 2008 SNA.

Azerbaijan, Belarus, Kazakhstan and Ukraine can be mentioned among the most advanced countries in implementing SNA in the CIS. This refers to the SNA 93 implementation as well as to 2008 SNA provisions.

Plans and priorities in the work on implementation of the 2008 SNA

At present time the work on implementation of the 2008 SNA in the CIS countries is being developed. There is a general understanding that coordination of the efforts in this area would be of a paramount importance. This has been emphasized a number of times by the Council of Heads of Statistical Services of the CIS countries. The CIS-Stat (the body of the above Council) coordinates the efforts of national statistical agencies of the CIS countries and provides them assistance on methodological and logistic matters. This assistance is provided largely in the form of methodological documents clarifying new treatment of certain transactions and assets in the 2008 SNA, suggesting the sources of primary data and the methods of their processing.

Several stages in this work are envisaged. At the first stage the main attention will be paid to the topics implementation of which will result in changes of major aggregates of the SNA and, above all, of GDP. These refer to new treatment of R&D, output of central banks, outlays on weapons systems. This stage is likely to require several years.

At the second stage it is intended to deal with such topics as treatment of FISIM, classifications of assets (both non-financial and financial), output of insurance, valuation of services produced by the owner occupied dwellings.

At present time the following topics are dealt with:

- treatment of output of central banks;

- treatment of outlays on R&D;

- treatment of outlays on acquisition of weapons systems.

The CIS-Stat has prepared methodological materials on these topics. The text below is based on these documents.

Implementation of new treatment of output of central banks

Treatment of output of banks and of central banks, in particular, in national accounts has been a controversial topic during a long history of national accounting. During the 1970s considerable contribution to discussion of this subject was made by experts of Scandinavian countries. For example, the famous theoretician in the field of national accounts Norwegian Ingwar Ohlsson held the view that services of banks should be treated in the same manner as government services. Ohlsson also believed that output of banks and insurance companies (valued at cost) should be allocated to final consumption of the units which produced these outputs (final consumption of enterprises – the category which was not adopted in international recommendations). Swedish scientist Eric Lindahl was of the view that banking services should be allocated to intermediate consumption of business while the services of insurance companies should be allocated to final consumption. Another famous Norwegian national accountant Odd Aurkast suggested to introduce a notional (fictitious) industry (the output of which is to be taken equal to 0); the output of banks is to be allocated to intermediate consumption of this notional industry. This idea was adopted in the SNA 1968 and implemented by the CIS countries for a long time.

At present time the CIS countries implement recommendation of the Inter-Secretariat Working Group on National Accounts (issued after release of the 1993 SNA) which prescribed (as a possibility) to value output of central banks at cost and to allocate it to intermediate consumption of commercial banks.

New treatment of output of central banks (CBs) in 2008 SNA envisages two alternative methods: both methods (theoretical and simplified) require imputation of transfer from the CB to the government so that that the latter could finance its new item of final consumption expenditure.

This imputation appears to be a rather artificial solution; apparently it is motivated by the intention to avoid recording final consumption expenditure of corporations and therefore not to contradict to one of the basic assumptions of the SNA. It is worth noting in this context that famous American national accountants Nancy and Richard Ruggles argued in their book "National Accounting and Economic Policy" (published by Edward Elgar Publishing House in 1999) in favor of introduction of category of final consumption of enterprises and pointed out to specific examples of such expenditures (page 363).[1]

The IMF manual on GFS 2014 does not suggest this imputation leaving it to national accountants.

Implementation of new treatment of output of CBs (whether it is theoretical or simplified) in the CIS countries will require solution of formidable problems largely associated with securing and processing

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[1] It should be noted that many corporations in Russia and other CIS countries have establishments which provide social and cultural services to their employees free of charge or almost free of charge; in other words these establishments incur final consumption expenditure. The SNA 1993 recommended to treat these establishments as notional NPISHs which have final consumption expenditure and then provide social transfers in kind to households. This was also an awkward artificial solution but it was implemented. The 2008 SNA does not discuss this issue.

relevant data contained in the financial reports of CBs and other possible sources including their business accounts.

Financial reports of CBs of the CIS countries contain a lot of data on various types of transactions and stocks of assets; however, their definitions, classifications and valuation modes differ noticeably from those recommended in the 2008 SNA. For example, the definition of profit in financial reports of CBs differs significantly from operating surplus in the SNA: while in the financial reports the profit is defined as an excess of all incomes over all outlays in all types of transactions (current, capital, financial and so forth), in the SNA operating surplus is a component of value added.[2]

The CIS-Stat has come to a conclusion that at present time it is impossible to draw a sensible distinction between the market and non-market services of CBs (as required by theoretical approach) due to lack of relevant information and peculiarities in organization of activities of CBs; indeed a considerable number of departments of CBs in the CIS countries are engaged in carrying out both market and non-market activities. For example, activities on supervision and control of activities of commercial banks can be both market and non-market. In the CB of Russia these activities include: inspecting commercial banks, registration and providing licenses to commercial banks, control for activities of commercial banks on insurance of deposits of population, control for legalization of income obtained illegally. The departments of CBs do not compile separate accounts of their activities which would make it possible to draw the above distinction.

Considering the above mentioned problems the CIS-Stat suggested to implement the second best approach (simplified) recommended in the 2008 SNA, that is to consider whole output of CBs as non-market and to value it at cost (all other procedures, including imputation of transfer to general government, are to be retained). This approach seems to result in overestimation of GDP. But even this simplified approach is not easy to implement in practice because classification of expenses in the financial reports of CBs does not allow obtaining figures on costs of production consistent with the definition of this category in the SNA. Some items of expenses in the financial reports of the CBs are not homogeneous and contain the elements which are not considered as costs of production in the SNA; there are also differences in valuation. The data on depreciation of fixed assets in the financial reports of CBs are not in line with definition of consumption of fixed capital in the SNA. Valuation of output of CBs at cost implies that payments for R&D should be reallocated in the reports of the CBs from costs of production to fixed capital formation. So implementation of this simplified approach will still require introduction of considerable adjustments to the data in the financial reports produced by CBs.

In Russia the work on implementation of new treatment of output is carried out on an experimental basis by the Bank of Russia in close cooperation with Rosstat.

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[2] CBs being government financial corporations pay to the state budget a considerable share of their profit and the part of it which is paid regularly and in relatively constant amounts is to be recorded as property income in the distribution of primary income accounts of CBs and general government sector respectively while another remaining part should be considered as a transaction with the capital to be recorded in financial accounts. The implementation of this SNA recommendation requires adjustments to the data in financial reports of CBs. This and other limitations as well as peculiarities of data in financial reports of CBs make it difficult to integrate them in the general structure of accounts for financial corporations irrespective of treatment of their output.

Implementation of new treatment of acquisition of weapon systems

At present time CIS countries implement the SNA 93 treatment of this transaction that is they allocate all outlays of the general government sector on acquisition of military durable goods to its intermediate consumption. This treatment resulted in the past in paradoxical situations. For example, around 10 years ago Ukraine decided to repay its debt to Russia by supplying existing military ships. As a result of this transaction national wealth of Ukraine, as shown on its balance sheet, increased because its liability decreased but there were no corresponding entries on change in stocks of military ships. At the same time national wealth of Russia, as shown on its balance sheet, decreased because its financial assets (claims to Ukraine) decreased but stocks of non-financial assets shown on balance sheet remained unaffected. This type of paradoxical situation is not possible if the 2008 SNA recommendations on this topic are implemented. New treatment of these outlays by the general government in the 2008 SNA is a rather straightforward. But implementation of general definitions seems to require clarification of some borderline cases. There is a variety of transactions with military durables and their impact on fixed capital formation of government may not be the same; reductions of stocks of military durables can occur as a result of different events and can be treated both as a result of transactions, say, as a result of exports of existing assets (to be recorded in the capital account as withdrawal of fixed capital) and of some extraordinary events, say, explosions or fires (the latter are to be recorded in the other changes in assets account). Growing external trade with military durables may have also different impact on recording these transactions in accounts for general government sector, depending on the type of exporter (government unit or government corporation), on whether exported military durables are existing assets or newly produced goods.

Some transactions with military durables are carried out in the context of international cooperation in the military sphere and some international deliveries of weapons can be treated as capital transfers in kind and at the same time as exports and imports; some transactions with military durables (e.g. exports) can be carried out both by government units and by government corporations (producers of weapons) and it is essential to make a distinction among them in relevant accounts. These matters are discussed below in a more detailed manner.

The 2008 SNA does not contain explicit recommendation on treatment of losses of military durables <u>in military actions</u>. There seems to be several options available for recording these losses: a) to record them as other economic flows in the other changes in assets account; b) to show them as withdrawal of fixed assets in the capital account; and c) to consider them as consumption of fixed capital (it appears that some countries tend to implement this approach). In our view the option a) is on the whole consistent with general logic of the SNA whereas implementation of the option c) is likely to result in increase of GDP which would be difficult to interpret; option b) implies that there is another party of the transaction and therefore it is less appropriate.

Irregular losses of military durables during training exercises are akin to losses in military actions and should be treated in the same way.

Some transactions with military durables can be carried out with existing assets. For example, some military durables can be sold to non-financial corporations for scraping and utilization in accordance with programs of reduction of weaponry or due to their obsolescence; some existing assets can be exported;

on the other hand, exports of military durables by their producers rather than by units of the general government apparently affect fixed capital formation only of the country-importer.

There is a widespread practice of delivering military durables to other countries free of charge in the context of international cooperation and assistance. Such transactions have to be recorded in the capital account as capital transfers in kind payable or receivable and at the same time as exports and imports; these transactions affect the entries on fixed capital formation as items of acquisition or withdrawal if the transfer in kind is made from existing assets. If, however, these capital transfers in kind are provided directly by the producers of weaponry (by government corporations), they apparently affect fixed capital formation only of the government of the country-recipient (and also as exports and imports).

As practice of some countries has demonstrated, military durables can be used as payment in kind for certain types of services provided by foreign country, for example, for renting out military installation. This transaction is likely to be treated as withdrawal of fixed assets in the capital account of the country which makes payment and as fixed capital formation in the capital account of the country which receives the payment in question (if the payment is made with existing assets).

Modernization of weapons systems of other countries is a common international practice; the recent example is modernization of an Indian military ship carried out by a Russian enterprise in 2013. This transaction is to be recorded in the capital account of the country-recipient as fixed capital formation as well as its imports. Modernization of own military durables increases fixed capital formation of the given country.

In some countries producers of military durables can belong to the general government sector; this implies that their output valued at cost of production should be allocated to own fixed capital formation of this sector. It also implies that in the GFS elements of cost of production should be shown in the memorandum item rather than as expenses.

Another problem in this area refers to recording capitalized outlays on military durables in balance sheet and computation of consumption of fixed capital. It appears that the attempts to solve this problem will have to be postponed till better times.

The measure of output of corporations producing military durables is not affected by the new treatment of military durables. But their output is a major source of fixed capital formation of the general government sector and it is essential to secure consistency between these two flows in terms of scope and valuation mode. Indeed the output is valued at basic prices while fixed capital formation is valued at purchaser's prices. In addition, in process of reconciliation of all accounts it is suggested to pay special attention to consistency between exports and imports of military durables and fixed capital formation

The main problem with implementation of new treatment of military durables in the CIS countries is securing the relevant primary data. In principle the most appropriate source of data is the government finance statistics compiled by ministries of finance on the basis of processing reports on execution of the state budget. Unfortunately this statistics is not fully harmonized in the CIS countries even with the SNA 93. The new IMF Manual on GFS released in 2014 contains recommendations on treatment of acquisition of weapons systems by units of the general government consistent with the 2008 SNA, but implementation of this manual in the CIS countries is likely to require a number of years, besides, as noted above, some issues need clarification. In some countries (for example, in Russia) the report on

execution of the state budget contains data on outlays on acquisition of military durables which can be used as a starting point for estimation of this item as recommended in 2008 SNA; these data should be adjusted by estimates of withdrawals of military durables from stocks (e.g., transactions with existing assets discussed above), by the exports of military durables, losses during military actions and training and so on.

Implementation of new treatment of outlays on R&D

Implementation of new treatment of outlays on R&D recommended in 2008 SNA requires solution of both conceptual and informational problems. The main conceptual problem refers to drawing a distinction between allocation of outlays on R&D to capital formation and intermediate consumption. It appears that a borderline between these two flows is not always very clear and is a subject of interpretation by national accountants. In the opinion of the authors of paper entitled "A research and development module supplementing the national accounts" and presented at the meeting of IARIW in 1992 (F.Bos, H.Hollander and S.Keuning) clear criteria for delineating the benefits from R&D are absent. A particularly difficult to decide whether the government and society benefit from non-market research activities in the field of social sciences. The authors of the above mentioned paper held the view that R&D in social sciences valued at cost should be allocated to fixed capital formation but depreciated by 100 per cent in the same year. The rationale behind such approach is that this type of R&D very difficult to sell after it is produced unless it is patented. This issue is not discussed in the 2008 SNA.

Another related issue raised in the above mentioned paper refers to treatment of unsuccessful outlays on R&D. The authors suggest writing off the full amount of fixed capital formation in the form of R&D when it becomes clear that outlays are not successful. This issue is not discussed explicitly in the 2008 SNA but it can be assumed that unsuccessful outlays on R&D should be allocated to intermediate consumption since they do not secure the benefits to the owners of units.

The IMF Manual on GFS 2014 is consistent with the 2008 SNA but it does not clarify the above mentioned distinction between capital formation and intermediate consumption either.

It is worth noting that the ESA 2010 suggests to allocate outlays on R&D to fixed capital formation if there is a sufficient degree of reliability and international comparability of the estimates of this flow. It is not clear, however, how countries can decide whether their estimates of outlays on R&D are internationally comparable.

In the materials of the CIS-Stat on this topic it is suggested to allocate outlays on R&D to intermediate consumption of producers of R&D while general recommendation of the 2008 SNA on making a distinction between the allocation of these outlays to above mentioned flows is retained. The work on this topic is not finished yet. Some experts from the CIS countries are inclined to allocate to capital formation only market output of services of R&D and output of services of R&D produced by corporations for own capital formation valued at cost (they believe that allocation of non-market services of R&D requires further study).[3]

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[3] This approach would make it possible to cover the most part of outlays on R&D associated with research on defense which in some countries account for a considerable portion of all outlays on R&D. For example, Adam Copeland and Dennis Fixler in their paper "Measuring the Price of Research and Development Output" (the journal

As was noted above another complex problem with implementation of new treatment of outlays on R&D refers to securing appropriate sources of data. At present time these sources are still to be developed in the CIS countries: the above mentioned material on this topic prepared by the CIS-Stat contains proposals aimed at inclusion of these data in the structure of statistical reports submitted by large and medium size enterprises to statistical authorities; these reports continue to be the most important source of data on activities of these enterprises in the CIS countries. Data on activities of small and unincorporated enterprises owned by households are obtained with the help of sample surveys. Data on exports and imports of R&D services are contained in the balance of payments.

The most important source of data on outlays on R&D by the general government sector is GFS compiled by the ministries of finance; the latter are to implement the IMF manual on GFS 2014 and it may take some time; in the meantime it is suggested to use, as a staring point, the data of the reports on execution of the state budget which need to be processed in order to extract some elements needed for estimation of R&D services.

Allocation of R&D to fixed capital formation implies the need to secure consistency in treatment of all transactions with R and D in various accounts of SNA. Considering complexity of the problems with implementation of new treatment of R&D the CIS-Stat suggested to compile on an experimental basis a satellite account (module) which would cover major transactions with R&D in accordance with the 2008 SNA. The format of this satellite module is a modified resource and use table.

Conclusions (future work)

The work on implementation of the 2008 SNA in the CIS countries is at its early stage. In the foreseeable future the CIS countries intend to continue work on implementation of selected provisions of the 2008 SNA. The major attention will be paid to securing the relevant sources of data. This will require, among other things, improvement of cooperation between the statistical offices and other government economic agencies and, above all, with CBs and ministries of finance; the latter are expected to implement IMF Manual on GFS 2014. At the same time the countries intend to continue their efforts towards introduction of financial account and balance sheet, improving estimates of non-observed economy. The CIS-Stat will continue to coordinate the work of CIS countries in this area and to provide them methodological assistance. The CIS-Stat intends to convene meetings of national accountants of the CIS countries to discuss progress of the work in this area, to facilitate exchange of the experience and to identify the problems which require attention. The experts from other countries (other than CIS countries) and international organizations will be invited to participate.

"The Review of Income and Wealth", number 1, March 2012) show that R&D in output of defense of the USA account for 20.3 per cent while in the most of other industries it is less than 3 per cent.

Implementation of 2008 SNA in the CIS countries – steps done, adopted plans
(as of May 2014)

Activities	Time	Regulating documents
Azerbaijan		
1. Modification of existing and introduction of new forms of statistical questionnaires in order to obtain the necessary information to improve the calculation of consumption of fixed capital, the output and distribution of R&D, FISIM, output of insurance services, indicators of financial accounts, accounts of financial institutions and government institutional sectors;	2009-2011	A 3-year Plan on 2008 SNA implementation for 2009-2011
2. Development and implementation of a single form of statistical questionnaires;	2009-2011	
3. Improvement of worksheets and software for the calculation of SNA indicators;	2009-2011	
4. Study of new methods for estimating output of insurance services in accordance with 2008 SNA framework and preliminary calculations thereof;	2012-2014	Plan for 2008 SNA Implementation and Improvement of national accounts for 2012-2014
5. Study of recording employee stock options in national accounts and organization of reporting thereof;	2012-2014	
6. Improvement of Business Register for better identification of statistical units in accordance with 2008 SNA framework;	2012-2014	
7. Compilation of quarterly accounts by institutional sectors;	2012-2014	
8. Improvement of annual accounts of institutional sectors in accordance with 2008 SNA framework;	2012-2014	
9. Improvement of measurement methods for informal sector and illegal activities;	2012-2014	
10. Practical application in statistics the factors impacted on the volume, structure and increase rate of GDP in 2008 SNA;	2013-2016	Government program for enhancing official statistics in the Republic of Azerbaijan in 2013-2017 (December 21, 2012)
11. Development of "supply and use" balances system of goods and services in current and comparative prices;	2013-2017	
12. Improvement of assets and liabilities balance indicators in the system of national accounts;	2013-2017	
13. Compiling of supplementary (satellite) account of information and communication in the framework of 2008 SNA;	2014	
14. Compiling of supplementary (satellite) account of tourism in the framework of 2008 SNA;	2015	
15. Compiling of the state sector accounts according to updated requirements of SNA-2008;	2015-2017	
16. Compiling of supplementary (satellite) account of energy in the framework of 2008 SNA.	2016	
Armenia		
1. Maintenance and improvement of the system of national accounts of Armenia for the whole economy, as well as by structural sectors according to the international methodology of the 93 SNA and 95 ESA until the complete introduction of the new methodology of 2008 SNA;	2013-2015	A 3-year Program of government statistical works for 2013-2015
2. Implementation of work on introduction of the new methodology of 2008 SNA, in particular by priority order, evaluation of the impact of methodological change and data reviews on the absolute volume and dynamics of gross domestic product;	2013-2015	
3. Maintenance of statistics of value added (by production approach) of financial and nonfinancial organizations by sub-sectors;	2013-2015	

Activities	Time	Regulating documents
4. Compilation of the production account of Gross Domestic Product according to the "Armenian Classification of Types of Economic Activities";	2013-2015	
5. Improvement of the estimation methodology of sizes and calculations of the "non-observed economy" by applying the "Tabular approach" principle of Eurostat;	2013-2015	
6. Implementation of work on the compilation of "input-output" tables;	2013-2015	
7. Improvement of the estimation methodology on FISIM;	2013-2015	
8. Maintenance and improvement of statistics on national wealth components;	2013-2015	
9. Improvement of the estimation methodology on the consumption of fixed assets in national accounts.	2013-2015	
Belarus		
1. Enhancement of the procedures for derivation of FISIM in accordance with 2008 SNA;	2014	Resolution of the National Statistical Committee of the Republic of Belarus of August 5, 2013, No. 279
2. Reflection of R&D in 2008 SNA;	2014	
3. Recording weapons systems in the capital account;	2014	
4. Calculation of output of National Bank of the Republic of Belarus in accordance with 2008 SNA recommendations.	2014	
Kazakhstan		
1. Development of the Classifications of financial assets and non-financial assets, Classification of the functions of Government (COFOG), Classification of the Purposes of Non-profit Institutions serving Households (COPNI) and updating of the Economic Sector Classification	2012	Work plan for implementing 2008 SNA for 2012-2015 approved by the Order of the Chairman of the Agency of Statistics of the Republic of Kazakhstan of June 6, 2012, No.133
2. Determining types of statistical units/ production units subject to statistical observation	2012	
3. Development of methodological guidelines for calculating taxes on products and imports, services of pension funds, calculating value added of financial activities in constant prices and changes in inventories	2012	
4. Test calculations of monetary gold and gold ingots used for official reserves, economic emergence of assets, economic disappearance of non-produced assets and extraordinary losses, nominal, neutral, and real holding gains/losses	2012	
5. Determining conceptual and analytical bases for introducing estimates of illegal activities as component of non-observed economy and test calculations for each type of illegal activity	2012	
6. Reviewing calculation results for market output by industry and product, trade and transport margins and their allocation by product, household final consumption expenditure by product	2012	
7. Test calculations for Supply and Use Tables and health care accounts	2012	
8. Defining data presentation formats for branch departments	2012	
9. Updating the Classification of individual consumption by purpose (COICOP)	2013	
10. Developing guidelines for calculating output for own final use, compiling an account for other changes in volume of assets, calculating holding gains/losses, calculating market and non-market output by industry, compiling health care account, compiling satellite tourism account	2013	
11. Test calculations of compensation of employees and consumption of fixed capital by kind of activity and institutional sector on a quarterly basis, test calculations of uncompensated confiscations and changes in classification	2013	

Activities	Time	Regulating documents
12. Reviewing estimates of compensation of employees by kind of activity and institutional sector and list of other taxes on production in accordance with the Unified budget classification; considering the possibility of using data of the review of the National Bank of the Republic of Kazakhstan for compilation of a financial account; reviewing estimates by each kind of illegal activity, reviewing estimates of output for own final use by industry and by product, reviewing estimates of non-market output and expenditure of the general government and NPISH	2013	
13. Calculating final consumption expenditure of general government in accordance with COFOG, calculation of visitor final consumption expenditure by types of tourism and types of visitors and components of tourist consumption	2013	
14. Comparing totals of financial account with capital account in SNA and government finance statistics	2013	
15. Obtaining aggregated estimates for tourism	2013	
16. Creating a system of leading indicators	2013	
17. Updating the Classification of fixed assets	2014	
18. Reviewing data needed to calculate property income from financial or tangible non-produced assets, social security contributions, other current transfers by institutional sector, and social transfers in kind by institutional sector	2014	
19. Calculating household final consumption expenditure in accordance with the Classification of individual consumption by purpose (COICOP) and final consumption expenditure of NPISH in accordance with the Classification of the Purposes of Nonprofit Institutions serving Households (COPNI)	2014	
20. Test calculations of acquisitions less disposals of non-produced assets, compilation of Supply and Use Tables in constant prices, hybrid supply and use table with environmental accounts, indicators of an integrated supply and use table for goods and services for environmental protection	2014	
21. Developing guidelines for recording R&D, recording expenditure on weapons systems, compilation of environmental account and elaborating guidelines for compilation of financial account and construction of Supply and Use Tables and Input-Output Tables	2014	
22. Test compilation of balance sheets for produced non-financial assets	2014	
23. Reviewing calculations of gross capital formation by type of fixed assets, reviewing calculation of taxes on products and imports by product	2014	
24. Developing an aggregated macro-economic model for Kazakhstan	2014	
25. Developing Classification of institutional units by sector/subsector of economy and updating Property type classification	2015	
26. Developing guidelines for assessment of house rent, informal sector, changes in assets and liabilities and introducing changes into guidelines for measuring non-observed economy	2015	
27. Reviewing property income, disposable income and social transfers in kind by institutional sector	2015	
28. Test calculation of acquisitions less disposal of valuables, test compilation of balance sheets for non-produced non-financial and financial assets	2015	
29. On an experimental basis compilation of household sector accounts by subsector and general government sector accounts by subsector	2015	
Kyrgyzstan		
Implementation into practice those 2008 SNA provisions that affect estimates of volume, growth rates and structure of GDP:		Strategy for the development of statistics in
1. Treatments of output of the central bank;	2013-2017	

Activities	Time	Regulating documents
2. Treatments of expenditure on weapons systems;	2013-2017	the Kyrgyz Republic for 2013-2017. Approved by the Board of the National Statistical Committee of Kyrgyz Republic on July 30, 2013, No.22
3. Treatment of R&D;	2013-2017	
4. Calculations of FISIM and allocation by institutional sectors of economy, production and final consumption.	2013-2017	
Moldova		
Implementation into practice those 2008 SNA provisions that affect estimates of volume, growth rates and structure of GDP:		Program for strategic development of the National Bureau of Statistics
1. Treatment of output of the Central Bank;	2013-2016	
2. Treatment of expenditure on weapons systems;	2013-2016	
3. Calculation of FISIM – annual and quarterly calculations were conducted for 2010-2013, starting from Q1 2014 estimates will be included in GDP;	2013-2014	
4. Treatment of expenditure on R&D, including development of a statistical form with adequate variables for R&D assessment.	2013-2016	
Russia		
1. Extension of the set of accounts;	2011-2017 гг.	"Main activities related to the Development Plan of System of National Accounts of Russia in the period from 2011 to 2017" (adopted in 2010), with additions and clarifications in 2014
2. Drilldown of accounts development in the part of institutional sectors and subsectors;	2011-2017 гг.	
3. Creating, updating and implementation of the classifications in correspondence with SNA methodology and international best practices;	2011-2017 гг.	
4. Deepening of inter-agency cooperation on formation of an information resource for national accounts;	2011-2017 гг.	
5. Accounting of the living cost in the own home, using user costs method;	2014-2017 гг.	
6. Improved of the calculation of consumption of fixed capital on the basis of capital market value;	2014-2017 гг.	
7. Changing in interpretation of the results of research and development in accordance with the 2008 SNA and their reflection in the accumulation accounts;	2014-2017 гг.	
8. Changing in interpretations of military expenditures in accordance with the 2008 SNA and their reflection in the accumulation accounts;	2014-2017 гг.	
9. Boundaries' adjustment of institutional sectors.	2014-2017 гг.	
Tajikistan Action plan has not yet been approved		
Turkmenistan Action plan has not yet been approved		
Uzbekistan Action plan has not yet been approved		
Ukraine		
1. First calculations of SNA estimates in Ukraine for 2012 with the consideration for main methodological changes of 2008 SNA affecting the GDP volume and structure;	2013	Strategy for the development of official statistics in Ukraine until
2. Test retrospective calculations for the generation and distribution of income accounts in accordance with new Classification of economic activities (2010);	2013	

Activities	Time	Regulating documents
3. Test calculations of financial services and foreign economic activity on the basis of available administrative data;	2013	2017, Resolution of the Cabinet of Ministers of Ukraine of March 20, 2013, No. 145-p
4. Publication of retrospective GDP components estimates in accordance with 2008 SNA and 2010 Classification of economic activities;	2014	
5. Preparation of a new version of the Classification of institutional sectors of economy;	2014	
6. Revision of the classification of assets and liabilities and financial instruments, introduction other changes in current accounts and balance sheets.	2015-2017	