## A SAM for Brazil in 2009 - Methodology and Estimation

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The paper aims to build a basic Social Accounting Matrix for Brazil as methodologically developed by Susana Santos(Santos, 2011) and show some possible disagregations. In order to do it, we assess the methodology of National Accounts in Brazil, in terms of its degree of adoption of the United Nations manuals published as reference for System of National Accounts, and following some indications of additional data that are useful to estimate in more detail some cells of the basic SAM. The limits and extent of the available data guide the construction and indication of some possible dissagregations for the latest series on Brazil's National accounts, focusing in particular on the new publication of Financial Accounts for the country.