

Comments
Task Group on the statistical measurement of the assets and liabilities of schemes of pensions in the general government
Possible agreement on the treatment of the schemes of pension in reviewed SCN 93

The issue of the schemes of pensions was widely reviewed by the Group of electronic discussion and the Task Group implanted for its study. The most difficult point within the discussions had to do with the pension funds administered by the Government, since many of them operate with liabilities of "contingent" type, this means, without explicit recognition like debt of the Government; what would lead to that when registering them in the central scheme of accounts of the SCN like household rights, an alteration of the emitted liabilities of the Government, in its financial accounts and the countable balance.

The exit is considered suitable, generating a complementary standard picture where stocks and flows should be registered by concept of funds of pensions (constituted and not constituted).

This consideration sustains in the fact that the importance of the registers by pensions for the sector of households is recognized, being this the unique receiver of such flows and their effects in the levels of assets to which they have right.

On the other hand, when doing it complementary there is the possibility of not seeing diminished the central scheme of accounts and to show the data for analytical aims of additional way, according to the possibilities of each country in the generation of the registers.

Despite this, it is precise to take into account that the number that can be registered as passive of government/asset of households in national accounts, can differ from the recognized one for Public Finances aims, given the different purposes of the statistical systems and methods of registry. This can take relevance, since doubts would be created about the veracity of the number of both sources, generating confusion more than certainty for the users.