

**Comments on draft SNA chapter:
Chapter 18: Elaborating the accounts**

**Deadline for comments: 29 September 2008
Send comments to: sna@un.org**

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| Your name: | Ronald Janssen and Henk Nijmeijer |
| Your country/organization: | The Netherlands / Statistics Netherlands |
| Contact (e.g. email address): | rjnn@cbs.nl and hnmr@cbs.nl |
| Submission date: | 03-10-2008 |

This template allows you to record your comments on draft SNA chapter 18 “Elaborating the accounts” and, at the same time, makes it easy for us to use your comments in considering revisions to the draft chapter. You may complete any or all parts of the template.

There is no file comparing existing text with draft text for this chapter because the draft is largely new text.

Save this template and send it as an attachment to the following e-mail address:
sna@un.org

Part I: General comments

In the space below, please provide any general comments. This may cover e.g. the structure of the chapter, issues missing and (lack of) consistency with other chapters of the 2008 SNA.

General comments:

| | |
|-----------------|---|
| General comment | We agree with the general comments made by the ECB. |
|-----------------|---|

Part II: Comments on specific draft paragraphs and sections

All comments on specific draft paragraphs are welcome. They can be about e.g. scope, content and clarity. Proposing a concrete alternative text or table is also possible. For the paragraphs in separate sections, separate forms are used for providing and collecting comments (see below).

A. Introduction (paragraphs 18.1-18.6)

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| General comment | Click here and start typing. |
| 18.1 | Click here and start typing. |
| * | Click here and start typing. |

* Insert rows in this Word table for each paragraph on which you wish to comment.

B. Time series, revisions and discrepancies (paragraphs 18.7-18.17)

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| General comment | Click here and start typing. |
| 18.7 | Click here and start typing. |
| * | Click here and start typing. |

* Insert rows in this Word table for each paragraph on which you wish to comment.

C. Accounts in volume terms (paragraphs 18.18-18.29)

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| General comment | Click here and start typing. |
| 18.18 | Click here and start typing. |
| * | Click here and start typing. |

* Insert rows in this Word table for each paragraph on which you wish to comment.

D. Quarterly accounts (paragraphs 18.30-18.39)

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| General comment | Click here and start typing. |
| 18.30 | Click here and start typing. |
| 18.34 | We agree with the ECB in relation to the necessity to disentangle the impact of seasonality and working days. Furthermore, one may also want to consider the treatment of irregularities other than seasonality and working days. |

* Insert rows in this Word table for each paragraph on which you wish to comment.

E. Regional accounts (paragraphs 18.40-18.46)

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| General comment | Click here and start typing. |
| 18.40 | Click here and start typing. |
| 18.43 | <p>Here, it is stated that it is still necessary to record intra-corporate flows between establishments located in different regions. From a conceptual point of view, this of course is true. In practice, however, many countries including the Netherlands do not record these intra-corporate flows. First of all, output and value added often are not available at the level of a local establishment. Furthermore, it shows to be very difficult to value the relevant flows, especially when it relates to services internally delivered (management, marketing, sales, etc.).</p> <p>In para. 18.43, it is also stated that only value added and operating surplus can be defined unambiguously. In our opinion, the term “unambiguously” is not correct. We agree that only value added and operating surplus can be regionalised in a meaningful way. In practice, however, the regionalisation of for example ancillary units (often holdings), and consequently value added, may give rise to substantial discussion.</p> |

* Insert rows in this Word table for each paragraph on which you wish to comment.

F. Presentational issues (paragraphs 18.47-18.57)

| | |
|-----------------|------------------------------|
| General comment | Click here and start typing. |
| 18.47 | Click here and start typing. |
| * | Click here and start typing. |

* Insert rows in this Word table for each paragraph on which you wish to comment.

Part III. Other specific comments

You are welcome to make other specific comments. To assist you in doing so, the following points are provided as a guide to the types of points on which you might wish to comment. Note, though, that you are not restricted to commenting on only these points.

1. Are there any other major issues concerning the presentation of the accounts you feel should be covered?
2. Are the examples of possible tables in section F helpful and sufficient?

Specific comments:

| | |
|-------------------|------------------------------|
| Specific comments | Click here and start typing. |
|-------------------|------------------------------|

You are also welcome to comment directly on the PDF file of the draft chapter. Please do so by using Adobe Acrobat Version 6 or 7.

If you don't have Adobe Acrobat Version 6 or 7 and would like to make detailed comments, please send a message to sna@un.org requesting a version of the draft chapter that permits you to comment. To optimize your commenting tools, please download Adobe Reader 7.0 for free from <http://www.adobe.com/products/acrobat/readstep2.html>