

**Comments on draft SNA chapter:
Chapter 22: The general government and public sectors**

**Deadline for comments: 13 September 2008
Send comments to: sna@un.org**

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Submission date:	2008-09-08

This template allows you to record your comments on draft SNA chapter 22 “The general government and public sectors” 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 all 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	<p>As a principle, we would like to be able to treat equal transactions the same way throughout the SNA.</p> <p>There are some orthographic mistakes in the different sections:</p> <p>22.55 a: <u>aninstitution</u> instead of <u>an institution</u> 22.159 : <u>assets,the</u> instead of <u>assets, the</u></p>
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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 22.1-22.12)

General comment	Click here and start typing.
22.13	Concerning the allocation of units to general government we think that for NPIs the criteria should be controlled and financed by government and not only controlled.
*	Click here and start typing.

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

B. Defining the general government and public sectors (paragraphs 22.13-22.66)

General comment	
22.39f	We prefer to mention a more precise border like the majority of the cost covered by sales or a 50% rule.
22.51	We are of the opinion that the proposed recording of investment grants into quasi-corporations as capital transfer does not match with the chapters 13.80 other equity and 13.93 net worth of quasi-corporations. Please reconsider this issue.

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

C. The government finance presentation of statistics (paragraphs 22.67-22.92)

General comment	Click here and start typing.
22.67	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. Accounting issues particular to the general government and public sectors (paragraphs 22.93-22.168)

General comment	Click here and start typing.
22.102ff	We are not aware that the treatment of tax credits presented in the mentioned chapter is in line with the recommendation of the AEG. We are of the opinion that only payable tax credit should be recorded as

	government expenditure. Please reconsider this issue.
22.125	It should be taken into consideration to record only the expected loss instead of the full amount of the guarantee provided. If the called amount is less than the amount recorded at inception the difference should also be recorded as capital transfer with the government as recipient.
22.128	The similarities and differences between bailout respectively financial distress and debt defeasance (paragraph 22.120) should be worked out clearer. Please reconsider this issue.
22.129 ff.	Provided that a guarantee is given in connection with the creation of a SPV (combination of the cases a.) and b.) in paragraph 22.129) further guidance on determining the magnitude of the amounts that have to be recorded is necessary. Is the capital transfer limited by the guarantee provided from the government in cases in those the difference between the market value and the nominal value is greater than the guarantee? Could the guarantee be seen as an approximation of this difference? Please reconsider this issue.

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

E. The public sector presentation of statistics (paragraphs 22.169-22.175)

General comment	Click here and start typing.
22.169	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 the extended examples about how to decide when a unit supplying to government is market or non-market helpful/too extensive?

[They are helpful and not too large.](#)

2. Is the relationship between the SNA and GFS clear?
3. Is the description of privatisation and nationalisation helpful/sufficient?

The description is helpful and sufficient.

4. Is the section on debt sufficiently comprehensive given the existence of other manuals e.g. external debt guide?

5. Do you have comments on the treatment of tax credits?

Specific comments:

Specific comments	
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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>