

TOPIC: DEBT CONCESSIONALITY

- (a) **Comment by the SCN:** The SCN agrees that separate accounts should be kept for identification purposes, but those accounts should be distinct from how such loans are treated under the SNA. For the countries receiving such loans, mixing the two would make calculations difficult.
- (b) **Comment by the SCN:** The SCN agrees that the subject requires further study.
- (c) **Comment by the SCN:** The SCN agrees with the AEG.