

## **A.8 Consistency in the Application of the Sum of Costs Approach**

### **Global consultation**

#### **Overview**

The purpose of this Issue Note is to address three related issues regarding the application of the sum of costs approach when this approach is used to value output and in turn gross value added. The sum of costs approach is used to value the output of for own final use (in the absence of reliable market prices) and for the value of non-market output provided free of charge, or at prices that are not economically significant, to other institutional units or the community as a whole.

#### **Instructions**

For each question, please provide the answer by checking the relevant checkbox(es) and by typing in the framed textboxes, which will automatically expand to fit the text. A printable version of the questionnaire is available for your convenience. If you have any questions, please contact [sna@un.org](mailto:sna@un.org).

Sincerely,  
SNA Secretariat

**0.** Please provide your information below:

Country \_\_\_\_\_

Institution/Organization \_\_\_\_\_

Name\* \_\_\_\_\_

Position \_\_\_\_\_

Email\* \_\_\_\_\_

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**Q1A.** Do you agree with the recommendation to **include a return to capital in the sum of costs approach for non-market producers?**

- Yes
- No
- I don't know/Unsure

**Q1B.** Do you have any comments on this recommendation?

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**Q2A.** Do you agree with the exclusion of a return to capital for city parks and historical monuments on pragmatic grounds?

- Yes
- No
- I don't know/Unsure

**Q2B.** Do you have any comments on this recommendation?

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**Q3A.** Do you agree with the recommendation that the scope of assets for which a return to capital should be recognized should be **expanded to include work-in-progress, other inventories (where significant) and non-produced non-financial assets that are used in production?**

- Yes
- No
- I don't know/Unsure

**Q3B.** Do you have any comments on this recommendation?

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**Q4A.** Do you agree that the **depletion of natural resources should be explicitly added as a cost (where relevant) to the sum of costs approach?**

- Yes
- No
- I don't know/Unsure

**Q4B.** Do you have any comments on this recommendation?

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**Q5A.** Do you agree with the recommendation that **rent should explicitly be added to the sum of costs approach**?

- Yes
- No
- I don't know/Unsure

**Q5B.** Do you have any comments on this recommendation?

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**Q6.** In order to maximize transparency, we would like to publish responses to global consultations. Do you give consent that your response to this questionnaire can be published?

- Yes
- No

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