

WS.9 Recording of provisions

Instructions

For each question, please provide the answer by clicking the relevant check box or by typing in the framed textboxes, which will automatically expand to fit the text.

Please note that the survey may reach one or more contacts in your agency; however, only one response is expected. A printable version of the questionnaire and the guidance note are available at the SNA Consultations webpage of the United Nations Statistics Division. If you have any questions, please contact:

jorrit.zwijnenburg@oecd.org and **sna@un.org**. We look forward to and highly appreciate your collaboration.

Sincerely,
Wellbeing and Sustainability Task Team

Please provide your information below:

Country _____
Institution/Organization _____
Name _____
Position/Title _____
Email _____

1. Your response concerns which area of statistics?

Please select all that apply

- National Accounts
- External Sector Statistics
- Environmental-Economic Accounts
- Government Finance Statistics

2A. Is this topic of relevance for your country?

- High relevance
- Medium relevance
- Low relevance
- Not relevant

2B. Please elaborate.

(End of Page 1)

Significance of Provisions

3A. Do you find substantial amounts of provisions (both in number and in size) in your data sources?

- Yes
- No

This Question is Conditionally Hidden if: (3A = No)

3B. If yes, could you please briefly describe the most significant kinds of provisions you encounter (financial assets related, non-financial assets related, unrelated to assets)?

This Question is Conditionally Hidden if: (3A = No)

4. If yes, following the 2008 SNA methodology, do you sufficiently succeed in removing the figures on net changes in provisions from entity income statements when translating these data to national income? Equally, do you succeed in removing provisions from balance sheet data?

	Yes	No	Please elaborate. If not, what are the main obstacles you experience?
Income statements	<input type="radio"/>	<input type="radio"/>	<hr/>
Balance sheet data	<input type="radio"/>	<input type="radio"/>	<hr/>

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Presenting Information on Provisions in the next SNA

5A. Do you agree with the recommendation to add in the upcoming SNA update a supplementary table/account for provisions according to the proposed Table 2 in the guidance note?

- Yes
- No

5B. Please elaborate your choice. If no, do you have alternative suggestions to deal with provisions in the next version of the SNA?

6. Do you agree that provisions can be recorded as a liability without a corresponding financial asset?

- Yes
- No

7A. Do you agree that the recording of terminal costs should be aligned with the IAS 37/IPSAS 19 recording of provisions as outlined in this guidance note?

- Yes
- No

7B. Please elaborate.

8A. Do you agree that the recording of compensation costs should be aligned with the IAS 37/IPSAS 19 recording of provisions as outlined in this guidance note?

- Yes
- No

8B. Please elaborate.

Stranded Assets

9. Could the problem of stranded assets, as explained in the Guidance Note, become significant in your country?

- Yes
- No

10. Do you agree the next SNA should explicitly address how the value loss of stranded assets must be recorded?

- Yes
- No

11A. Do you agree the 2008 SNA/SEEA-CF guidance (i.e., as a revaluation) is correctly interpreted and reflected in the guidance note?

- Yes
- No

This Question is Conditionally Hidden if: (11A = Yes)

11B. If no, please explain your preferred recording of stranded assets:

(End of Page 4)

Conclusion

12. Do you have any other comments in relation to the proposals in this Guidance Note?

13. 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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