

7th Meeting of the Advisory Expert Group on National Accounts, 23-25 April 2012, New York

- Agenda item) : II**
: Current research issues and the provision of further guidance on the implementation of the 2008 SNA
: Other issues (part II)

Introduction

During 2011 the two draft handbooks were circulated for comments. These were “The 2008 SNA – Compilation in Brief” by the World Bank and “Financial production, flows and stock” by UNSD and ECB. From this review a need for further clarification on a number of issues were expressed. More specifically, questions were raised in relation to the clarification to exclude holding gains and losses in the estimates for premium supplements and changes in technical reserves when calculating the output for life and non-life insurance and pensions; and to include imputed estimates for investment income in the estimates for contribution supplements of defined-benefit pension plans.

Guidance on documentation provided

Under this item, two issue notes are included:

- The treatment of holding gains/losses in the estimates of investment income attributable to insurance policyholders and pension beneficiaries;
- Imputed estimates for investment income in the estimates for contribution supplements of defined-benefit pension plans.

Main issues to be discussed

See the relevant issue notes.

