

Report on the Outcome of the Global Consultation on the Draft 2025 SNA

2025 SNA Chapter 30: General government and the public sector

32 comments were received from 11 respondents.

Question 1 – Have the agreed recommendations been reflected appropriately?

One substantive issue was raised.

Issue 30.1.1: The introduction of new guidance on the rerouting of transactions through government, which was mentioned in the consolidated list of recommendations on the update of the 2008 SNA that was provided to the 2024 UNSC, meeting was unable to be located.

Proposed response: We will work with IMF GFS on how this can be addressed.

No additional issues requiring change to the final text were raised.

Question 2 – Is the material in the chapter clear?

No substantive issues were raised.

One minor additional issue was raised which is considered relevant for inclusion:

- Paragraph 30.60 – a reference to the guidance in paragraph 5.108 will be added.

Question 3 – Are there any errors in the chapter, or inconsistencies within this chapter or with other chapters?

No substantive issues were raised.

Five minor additional issues were raised which are considered relevant for inclusion:

- Paragraph 30.12: It is proposed to add “directly or indirectly “after “controlled” when describing general government units to be consistent with paragraph 30.19.
- Paragraph 30.14b: It is proposed to amend the second sentence of the second point in this paragraph as follows (changes highlighted by underlining): “These expenditures are deliberately incurred and financed out of taxation and other government income, by the sale of assets or borrowing by government in the pursuit of its social or political objectives, even though individuals could be charged according to their usage.
- Paragraph 30.36: It is proposed to add to bullet c): “A special case is the central bank, which is a non-market and is usually controlled by central government but is not part of general government.”
- Paragraph 30.88: It is proposed to add “compulsory and” before “unrequited” in the discussion on mandatory payments for permits and licenses to ensure consistency throughout the SNA in the discussion of taxes.
- Paragraph 30.180 and Table 30.1: It is proposed to make the following amendments (changes highlighted by underlining): Paragraph 30.180 “For example, a provision for environmental restoration that is recognized as a liability in IPSAS might be disclosed in supplementary tables in the SNA but would not be recognized as a liability in the integrated framework of national accounts

~~sequence of economic accounts.~~ Table 30.1 “For example, provisions for environmental restoration are recognized but not as liabilities in the integrated framework of national accounts ~~main framework of economic accounts.~~” (But see comment on paragraphs 30.177-30.182 below.)

Question 4 – Are there any other concerns?

One substantive issue was raised.

Issue 30.4.1: It is suggested that paragraphs 30.177–30.182 -be deleted as these paragraphs basically repeat the table “Comparison of SNA and IPSAS”. Consequently, it is suggested to add the following sentence at the end of paragraph 30.176: "Table 30.1 summarizes the differences between SNA and IPSAS."

Proposed response: This change will be made, with Table 30.1 reviewed to make sure no information is lost by deleting paragraphs 30.177-30.182..

Three minor additional issues were raised which are considered relevant for inclusion:

- Paragraph 30.1: It is proposed to mention the IMF Public Sector Debt Guide instead of the External Debt Guide as it is more relevant.
- Paragraph 30.90: It is proposed to add a reference to the paragraphs dealing with leasing in chapter 27.
- Paragraph 30.129: It is proposed to drop the last sentence, as it is a repetition of the message in paragraph 30.128.

Disagreement with agreed recommendations for the update of the 2008 SNA – provided for information only

No respondents disagreed with the agreed recommendations for the update of the 2008 SNA.

Substantive concerns with 2008 SNA text unaffected by agreed recommendations – provided for information only

No respondents expressed concerns with 2008 SNA text that was unaffected by the agreed recommendations for the update.

Other points for reflection:

Some respondents made additional comments or suggestions which will be considered during the editing process of the manual:

- Consistency of the titles of the introductory sections to the chapters.