

**Comments on draft SNA chapter:
Chapter 9: The use of income account**

**Deadline for comments: 03 December 2006
Send comments to: sna@un.org**

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This three-part template allows you to record your comments on draft chapter 9 easily and, at the same time, makes it easy for us to use your comments in considering revisions to the draft chapter. You may complete any one, any two, or all of the three parts of the template.

Save this template and send it as an attachment to the following e-mail address:
sna@un.org

Part I: General comments

In the space below, please provide any general comments, such as about the clarity with which the new recommendations were incorporated (30 words or less).

Comment:

- Why not to start the chapter with some key definitions for users (like in section I (Final consumption expenditure and actual final consumption: summary))?
- It might be useful to clarify at the start of the document the meaning of text formatting: for instance, is italic for definitions, bold for important sentences?
- The text should generally record matters of significance only, be based on general principles, and leave prescriptions and practicalities to guidance notes.
- The text would benefit from concrete examples in several instances, and clarify the significance of some items (paragraphs 9.43 to 9.45, 9.60 to 9.64, 9.81, 9.82, 9.85, 9.93 and 9.94).
- Identification of changes could be made clearer, if not by means of tracked-changes, at least by using color codes or lines in the margin.
- If accounting entries are described in the text reference should be made to the tables. Par. 9.7 starts with the disposable income (Table 9.1, resources) and continues with final consumption (Table 9.1, uses), while the tables are shown in the opposite order. In this context a table without the sector breakdown would be more illustrative (like Table 14.1).

Part II: Comments on specific draft paragraphs or passages

In your review of draft chapter 9, you may wish to devote particular attention to the passages listed below. There is space after each issue for any comment you wish to make.

1. Section C contains expanded text on the treatment of imputed expenditures including the treatment of income in kind and barter.

Comment:

No comment.

2. Section C has more detail on the types of financial service paid for by households indirectly, which need to be identified and separated from transaction prices or interest flows.

Comment:

The changes could not be clearly identified between the old and the new version. Could you please elaborate?

3. Section F describes the reconciliation between general government output and consumption expenditure.

Comment:

The definition of final consumption seems to have been moved from the old section H to F, and is accompanied by a derivation method for calculation. Is it in substance different from what was in H? If yes, could this be clarified?

Part III. Other specific comments

You are welcome to make other comments. Please do so by using Adobe Acrobat Version 6 or 7 to comments directly on the PDF of the draft chapter.

You can download Adobe Reader 7.0 for free from <http://www.adobe.com/products/acrobat/readstep2.html>