

**Comments on draft SNA chapter:
Chapter 22: The general government and public sectors**

**Deadline for comments: 13 September 2008
Send comments to: sna@un.org**

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Submission date:	03/10/2008

This template allows you to record your comments on draft SNA chapter 22 “The general government and public sectors” 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 or all parts of the template.

There is no file comparing existing text with draft text for this chapter because the draft is all new text.

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. This may cover e.g. the structure of the chapter, issues missing and (lack of) consistency with other chapters of the 2008 SNA.

General comments:

General comment	<p>The chapter is very useful. It is welcome.</p> <p>We also welcome effort to harmonise some principles, which have been received by Eurostat during of improvement a government deficit and debt calculation.</p>
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Part II: Comments on specific draft paragraphs and sections

All comments on specific draft paragraphs are welcome. They can be about e.g. scope, content and clarity. Proposing a concrete alternative text or table is also possible. For the paragraphs in separate sections, separate forms are used for providing and collecting comments (see below).

A. Introduction (paragraphs 22.1-22.12)

General comment	No comment
22.1	Click here and start typing.
*	Click here and start typing.

* Insert rows in this Word table for each paragraph on which you wish to comment.

B. Defining the general government and public sectors (paragraphs 22.13-22.66)

General comment	Click here and start typing.
22.41	In Figure 22.1, for public financial corporations could be supplemented by “including Central bank” (although it is not a corporation)
22.42 c)	If the unit is a public unit, is it a market or a non-market producers?..... If yes, it is classified as a public corporation. The last sentence could be supplemented: “If yes, it is classified as a public corporation, including NPI, controlled by the government and disposing all or most of its output at economically significant prices.”

* Insert rows in this Word table for each paragraph on which you wish to comment.

C. The government finance presentation of statistics (paragraphs 22.67-22.92)

General comment	No comments
22.67	Click here and start typing.
*	Click here and start typing.

* Insert rows in this Word table for each paragraph on which you wish to comment.

D. Accounting issues particular to the general government and public sectors (paragraphs 22.93-22.168)

General comment	
22.104	In case that this para is not changed it would be desirable to explain, in which item of expenses should be at least payable credits recorded being returned. Should not be a separate item for returned tax credits introduced in para 22.75?
22.155	We recommend to include the word “public” in front of “unit” (because also all NPISHs are not allocated to the general government sector)

* Insert rows in this Word table for each paragraph on which you wish to comment.

E. The public sector presentation of statistics (paragraphs 22.169-22.175)

General comment	Click here and start typing.
22.169	Click here and start typing.
*	Click here and start typing.

* Insert rows in this Word table for each paragraph on which you wish to comment.

Part III. Other specific comments

You are welcome to make other specific comments. To assist you in doing so, the following points are provided as a guide to the types of points on which you might wish to comment. Note, though, that you are not restricted to commenting on only these points.

1. Are the extended examples about how to decide when a unit supplying to government is market or non-market helpful/too extensive?
2. Is the relationship between the SNA and GFS clear?
3. Is the description of privatisation and nationalisation helpful/sufficient?
4. Is the section on debt sufficiently comprehensive given the existence of other manuals e.g. external debt guide?
5. Do you have comments on the treatment of tax credits?

Specific comments:

Specific comments	<p>AD 5) The proposal on recording of taxes before returned tax credits, i.e. as gross on the side of revenue – is useful in terms of analysis.</p> <p>However, the countries, which do not have information on tax credits returned, would have to increase their capacity on procession of data (costs, employees, etc.).</p>
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You are also welcome to comment directly on the PDF file of the draft chapter. Please do so by using Adobe Acrobat Version 6 or 7.

If you don't have Adobe Acrobat Version 6 or 7 and would like to make detailed comments, please send a message to sna@un.org requesting a version of the draft chapter that permits you to comment. To optimize your commenting tools, please download Adobe Reader 7.0 for free from <http://www.adobe.com/products/acrobat/readstep2.html>