

**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:	8 September 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	The term ‘public unit’ is not defined anywhere in the <i>System of National Accounts (SNA)</i> though its meaning may be inferred from paragraphs 22.4, 22.13 and 22.42b. It would be helpful to give a definition to the term somewhere near the start of the chapter.
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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	Click here and start typing.
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.
22.42	The paragraph provides useful steps for classifying resident entities. Consideration may be given to swapping the steps b and c (i.e. determining whether a unit is a market or non-market producer and then whether it is a public unit or not) such that the steps would be more consistent with those given in figure 4.1 of <i>2008 SNA Volume 1</i> .
*	Click here and start typing.

* 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	Click here and start typing.
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	Click here and start typing.
22.167-22.168	Public-private partnerships (PPPs) are becoming popular. It would be useful to give some numerical examples of accounting treatments based

	on a few common economic relationships found in PPP contracts. Further elaboration is required on how the approach described in para. 22.167 “requires existing monetary transactions to be rearranged or new transactions to be constructed using assumptions about expected asset values and interest rates”. Besides, the last sentence “If there are no actual government payments, then non-monetary transactions could be constructed for the loan payments” in para. 22.168 requires further illustration.
*	Click here and start typing.

* 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	It would be useful to illustrate the suggested presentation of statistics in a table form.
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	The extended examples on how to decide when a unit supplying to government is a market or non-market producer are clear and helpful.
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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>