

**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:

The re-orientation of some of the paragraphs in the chapter is agreeable as it helps enhance the presentation and organization of related topics. For the section on expenditures on particular goods and services, it will be useful to also include games of chances or betting services.

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:

The elaborations are useful and enhance clarity.
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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:

As to paragraph 9.68, with the inclusion of the values of imputed service charges on buying/selling of securities in the use of income account, corresponding adjustments may be needed to exclude such values from (i) the value of the securities in the financial account and balance sheet, and (ii) the value of holding gains/losses in the revaluation account. It would be useful to briefly mention these adjustments in the paragraph, and provide a reference to the relevant chapters/paragraphs for cross reference.

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

Comment:

The re-orientation with separate sections for consumption expenditures incurred by general government (Section F) and consumption expenditures incurred by NPISHs (Section H) is supported as it provides a more focused discussion on these subjects.

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.

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