

# Global Consultation on Annotated Outlines for Chapters in the Updated System of National Accounts and Balance of Payments Manual - Second round

## Overview

Several Annotated Outlines have been prepared to assist in the drafting of chapters for the updates of the 2008 System of National Accounts (SNA) and the sixth edition of the Balance of Payments and International Investment Position Manual (BPM). They are now being made available for global consultation on both the [SNA update website](#) and the [BPM update website](#).

The Annotated Outlines provide the components of the proposed structures of the chapter and a general overview of these components. They do not provide detailed descriptions of conceptual or methodological issues—this will be done in the actual drafting of the chapters.

The Annotated Outlines have been prepared for chapters that will be new and for chapters that will be substantially revised. Some of these chapters, labelled 'joint chapters', will essentially be common to both the updated SNA and BPM.

The list below shows the Annotated Outlines that have been prepared for this Global Consultation. (The chapter numbers refer to the proposed chapter numbers in the updated SNA and BPM.)

Please click on the chapter title to open the Annotated Outlines in PDF format.

### Joint chapters

[BPM7 Chapter 3/2025 SNA Chapter 4: Flows, Stocks, and Accounting Rules](#)

[BPM7 Chapter 4/2025 SNA Chapter 5: Residence, Institutional Units, and Sectors](#)

### BPM-only chapters

[BPM7 Chapter 9 Other Changes in Financial Assets and Liabilities Account](#)

[BPM7 Chapter 12: Primary Income Account](#)

[BPM7 Chapter 13: Secondary Income Account](#)

[BPM7 Chapter 14 Capital Account](#)

[BPM7 Annex 8 Insurance and Pensions](#)

For a full list of the proposed chapters for the updated SNA, please click [here](#).

For a full list of the proposed chapters for the updated BPM, please click [here](#).

While it is not proposed to produce Annotated Outlines for all chapters, it is likely that Annotated Outlines will also be prepared for some further chapters.

For chapters for which an Annotated Outline will not be prepared, their structure and content will not be changed, apart from incorporating recommendations agreed in the update process. These will be incorporated in a transparent way and subject to global consultation at a later stage.

If you have any questions, please  
contact [STABPM6Update@imf.org](mailto:STABPM6Update@imf.org) or [sna@un.org](mailto:sna@un.org).

Sincerely,  
SNA and BPM Secretariats

**0A.** Please provide your information below:

Country \_\_\_\_\_  
Institution/Organization \_\_\_\_\_  
Name \_\_\_\_\_  
Position \_\_\_\_\_  
Email \_\_\_\_\_

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Please select the chapter(s) which you would like to provide comments.

**0B.** Joint chapters

- BPM7 Chapter 3 / 2025 SNA Chapter 4: Flows, Stocks, and Accounting Rules
- BPM7 Chapter 4 / 2025 SNA Chapter 5: Residence, Institutional Units, and Sectors

**0C.** BPM-only chapters

- BPM7 Chapter 9 - Other Changes in Financial Assets and Liabilities Account
- BPM7 Chapter 12 - Primary Income Account
- BPM7 Chapter 13 - Secondary Income Account
- BPM7 Chapter 14 - Capital Account
- BPM7 Annex 8 - Insurance and Pensions

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This Page is Conditionally Shown if: (0B (BPM7 Chapter 3 / 2025 SNA Chapter 4: Flows, Stocks, and Accounting Rules) = Selected)

## BPM7 Chapter 3 / 2025 SNA Chapter 4: Flows, Stocks, and Accounting Rules

**1A.** Is there anything missing from the Annotated Outline for this chapter?

- Yes
- No

This Question is Conditionally Shown if: (1A = Yes)

**1B.** If yes, please elaborate:

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**2A.** Is there anything included in the Annotated Outline for this chapter that is unnecessary?

- Yes
- No

This Question is Conditionally Shown if: (2A = Yes)

**2B.** If yes, please elaborate:

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**3A.** Are there any aspects of the Annotated Outline for this chapter that are unclear?

- Yes
- No

This Question is Conditionally Shown if: (3A = Yes)

**3B.** If yes, please elaborate:

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**4A.** Is the balance of the proposed chapter as indicated in the Annotated Outline appropriate?

- Yes
- No

This Question is Conditionally Shown if: (4A = No)

**4B.** If no, please elaborate:

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**5.** Do you have any other comments on the Annotated Outline for this chapter?

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(End of Page 3 )

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This Page is Conditionally Shown if: (0B (BPM7 Chapter 4 / 2025 SNA Chapter 5: Residence, Institutional Units, and Sectors) = Selected)

## BPM7 Chapter 4 / 2025 SNA Chapter 5: Residence, Institutional Units, and Sectors

**1A.** Is there anything missing from the Annotated Outline for this chapter?

- Yes
- No

This Question is Conditionally Shown if: (1A = Yes)

**1B.** If yes, please elaborate:

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**2A.** Is there anything included in the Annotated Outline for this chapter that is unnecessary?

- Yes
- No

This Question is Conditionally Shown if: (2A = Yes)

**2B.** If yes, please elaborate:

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**3A.** Are there any aspects of the Annotated Outline for this chapter that are unclear?

- Yes
- No

This Question is Conditionally Shown if: (3A = Yes)

**3B.** If yes, please elaborate:

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**4A.** Is the balance of the proposed chapter as indicated in the Annotated Outline appropriate?

- Yes
- No

This Question is Conditionally Shown if: (4A = No)

**4B.** If no, please elaborate:

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**5.** Do you have any other comments on the Annotated Outline for this chapter?

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(End of Page 4 )

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This Page is Conditionally Shown if: (0C (BPM7 Chapter 9 - Other Changes in Financial Assets and Liabilities Account) = Selected)

## BPM7 Chapter 9 - Other Changes in Financial Assets and Liabilities Account

**1A.** Is there anything missing from the Annotated Outline for this chapter?

- Yes
- No

This Question is Conditionally Shown if: (1A = Yes)

**1B.** If yes, please elaborate:

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**2A.** Is there anything included in the Annotated Outline for this chapter that is unnecessary?

- Yes
- No

This Question is Conditionally Shown if: (2A = Yes)

**2B.** If yes, please elaborate:

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**3A.** Are there any aspects of the Annotated Outline for this chapter that are unclear?

- Yes
- No

This Question is Conditionally Shown if: (3A = Yes)

**3B.** If yes, please elaborate:

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**4A.** Is the balance of the proposed chapter as indicated in the Annotated Outline appropriate?

- Yes
- No

This Question is Conditionally Shown if: (4A = No)



**4B.** If no, please elaborate:

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**5.** Do you have any other comments on the Annotated Outline for this chapter?

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This Page is Conditionally Shown if: (0C (BPM7 Chapter 12 - Primary Income Account) = Selected)

## BPM7 Chapter 12: Primary Income Account

**1A.** Is there anything missing from the Annotated Outline for this chapter?

- Yes
- No

This Question is Conditionally Shown if: (1A = Yes)

**1B.** If yes, please elaborate:

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**2A.** Is there anything included in the Annotated Outline for this chapter that is unnecessary?

- Yes
- No

This Question is Conditionally Shown if: (2A = Yes)

**2B.** If yes, please elaborate:

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**3A.** Are there any aspects of the Annotated Outline for this chapter that are unclear?

- Yes
- No

This Question is Conditionally Shown if: (3A = Yes)

**3B.** If yes, please elaborate:

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**4A.** Is the balance of the proposed chapter as indicated in the Annotated Outline appropriate?

- Yes
- No

This Question is Conditionally Shown if: (4A = No)

**4B.** If no, please elaborate:

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**5.** Do you have any other comments on the Annotated Outline for this chapter?

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This Page is Conditionally Shown if: (0C (BPM7 Chapter 13 - Secondary Income Account) = Selected)

## BPM7 Chapter 13: Secondary Income Account

**1A.** Is there anything missing from the Annotated Outline for this chapter?

- Yes
- No

This Question is Conditionally Shown if: (1A = Yes)

**1B.** If yes, please elaborate:

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**2A.** Is there anything included in the Annotated Outline for this chapter that is unnecessary?

- Yes
- No

This Question is Conditionally Shown if: (2A = Yes)

**2B.** If yes, please elaborate:

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**3A.** Are there any aspects of the Annotated Outline for this chapter that are unclear?

- Yes
- No

This Question is Conditionally Shown if: (3A = Yes)

**3B.** If yes, please elaborate:

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**4A.** Is the balance of the proposed chapter as indicated in the Annotated Outline appropriate?

- Yes
- No

This Question is Conditionally Shown if: (4A = No)

**4B.** If no, please elaborate:

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**5.** Do you have any other comments on the Annotated Outline for this chapter?

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This Page is Conditionally Shown if: (0C (BPM7 Chapter 14 - Capital Account) = Selected)  
**BPM7 Chapter 14 - Capital Account**

**1A.** Is there anything missing from the Annotated Outline for this chapter?

- Yes
- No

This Question is Conditionally Shown if: (1A = Yes)

**1B.** If yes, please elaborate:

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**2A.** Is there anything included in the Annotated Outline for this chapter that is unnecessary?

- Yes
- No

This Question is Conditionally Shown if: (2A = Yes)

**2B.** If yes, please elaborate:

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**3A.** Are there any aspects of the Annotated Outline for this chapter that are unclear?

- Yes
- No

This Question is Conditionally Shown if: (3A = Yes)

**3B.** If yes, please elaborate:

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**4A.** Is the balance of the proposed chapter as indicated in the Annotated Outline appropriate?

- Yes
- No

This Question is Conditionally Shown if: (4A = No)

**4B.** If no, please elaborate:

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**5.** Do you have any other comments on the Annotated Outline for this chapter?

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This Page is Conditionally Shown if: (0C (BPM7 Annex 8 - Insurance and Pensions) = Selected)  
**BPM7 Annex 8 - Insurance and Pensions**

**1A.** Is there anything missing from the Annotated Outline for this chapter?

- Yes
- No

This Question is Conditionally Shown if: (1A = Yes)

**1B.** If yes, please elaborate:

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**2A.** Is there anything included in the Annotated Outline for this chapter that is unnecessary?

- Yes
- No

This Question is Conditionally Shown if: (2A = Yes)

**2B.** If yes, please elaborate:

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**3A.** Are there any aspects of the Annotated Outline for this chapter that are unclear?

- Yes
- No

This Question is Conditionally Shown if: (3A = Yes)

**3B.** If yes, please elaborate:

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**4A.** Is the balance of the proposed chapter as indicated in the Annotated Outline appropriate?

- Yes
- No

This Question is Conditionally Shown if: (4A = No)

**4B.** If no, please elaborate:

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**5.** Do you have any other comments on the Annotated Outline for this chapter?

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**6.** In order to maximize transparency, we would like to publish responses to this questionnaire.

Do you give consent that your response to this questionnaire can be published?

- Yes
- No

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