

**Comments on draft SNA chapter:  
Chapter 13: The balance sheet**

**Deadline for comments: 12 February 2007  
Send comments to: [sna@un.org](mailto:sna@un.org)**

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**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:*

**Part II: Comments on specific draft paragraphs or passages**

In your review of draft chapter 13, 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. Do you find it helpful to have the definitions of assets included as the assets are introduced rather than assembled in an annex to chapter 13? (A comprehensive glossary, drawing on the definitions in the text, will be available.)

*Comment:*

It is thought to be more compact that the definitions are kept in the annex rather than they are introduced in the main part of the chapter.

2. Section A: Do you find it helpful to describe asset accounts in this chapter to explain the links between balance sheets and stock of assets as used for PIM calculations and as used in the SEEA?

*Comment:*

The asset accounts can be compiled on a constant price basis with their asset deflators. It can be a part of process to derive these statistics for compiling the national balance sheet. Is it not good to refer to these things in this chapter?

3. Is the relationship between the balance sheet entries and the entries in the capital account, the financial account, the other changes in the volume of assets account and the revaluation account sufficiently clear?

*Comment:*