

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

**Deadline for comments: 12 February 2007
Send comments to: sna@un.org**

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This three-part template allows you to record your comments on draft chapter 13 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:
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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:

See other comments

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:

Click here and start typing.

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:

Click here and start typing.

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:

Click here and start typing.

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.

If you don't have Adobe Acrobat Version 6 or 7 and would like to make very detailed comments please send a message to sna@un.org requesting to receive a version of the draft chapter permitting 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>

Other comments

Chapter 13

Table 13.1	The table is confusing. Why say “changes” when it is a balance sheet?
13.8	Note that regarding asset accounts, type (b) for financial assets will only include issues and redemptions
13.56	When the value of a lease is negative it should not be recorded in the system?
13.63/13.64	Text repetition
13.89/13.90	The text refers to grant date as the day the value of the ESO is measured, but the AEG has recommended the vesting date.
13.95	The sentence about retained earnings (in bold) is difficult to understand.
13.101	Does not read well
Printing errors	13.65 (be_used), 13.99 (<u>so</u> consumer durables)