

**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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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:  
[sna@un.org](mailto: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:*

UNSD finds the chapter easy to read, however we feel that it does not discuss nor has a table to link the opening balance sheet changes in the balance sheet and the closing balance sheet as in the current SNA.
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**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:*

Definition of assets is important; it should be in the introduction, rather than in the annex.

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:*

Yes. Assets can be presented in three dimensions by: types of assets, economic activities and institutional sectors. This chapter is a place for discussing them, probably as an annex.

Comment on para. 26.6. The draft mentions "consumer durables" as though it is part of the SNA balance sheet. It is true that this para is from para. 13.4 of the existing SNA, but for consistency, either this reference be removed or a qualification be made.

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:*

The problem with this chapter is that it does not yet have a table to link the opening balance sheet changes in the balance sheet and the closing balance sheet as in the current SNA.

### **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](mailto: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>