

**Comments on draft SNA chapter:  
Chapter 10: The capital account**

**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 10 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:*

<p>In general: The chapter is very clear and the new information fits well together with the old material.</p> <p>R&amp;D: A general explanation concerning the problems to incorporate R&amp;D could be included. The ISWGNA recommendation to make test calculations in a satellite account before R&amp;D is included in the core accounts should be mentioned.</p>
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**Part II: Comments on specific draft paragraphs or passages**

In your review of draft chapter 10, 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. Sections B covers produced assets. Much new material has been included originating in the Canberra II Group. Are the additions clear, especially to those not involved in the Canberra II Group work?

*Comment:*

§10.111 The difficulties to value R&D production and software for own use are explained. No information for entertainment and artistic originals are included, the old information is taken away. (It seems correct to exclude the old recommended method to value at future benefits and to only use the costs of production in line with R&D and software for own use.)

2. Section D1 covers natural resources. Every attempt has been made to harmonise with the asset categories in SEEA and some detail is left optional within SNA though included in SEEA. Are you satisfied with the balance? If not, what would you propose?

*Comment:*

The asset boundary concerning fish in the territorial waters of a country could be explained more in detail. Are the fish an economic asset for the country or not? There are no ownership rights of the fish but of fishing?  
GFCF in forestry is also not clear, but this is a problem also in the existing SNA93. After “harvest” of trees in the forest, you often prepare the ground, and plant new trees. The manual need to point out if this is GFCF or not.

3. Section D2 covers contracts, leases and licenses. A fuller exposition of these will appear in chapter 17 on Cross-cutting and Other Special Issues. Although it may be difficult to comment without having chapter 17 in hand, are there points missing from this summary that you think should be necessary even in a summary?

*Comment:*

Click here and start typing.

4. It is proposed to omit the annex on costs of ownership transfer. Is there anything missing on this subject from the chapter if the annex is dropped?

*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](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

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