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## **Comments on draft SNA chapter Chapter 12: Other changes in assets accounts**

### § 12.33

*“The value of the contract, licence or lease treated as an asset is equal to the net present value of the prevailing price over the contract price. It will decline as the period of the agreement declines and the difference in price is no longer evident.*

For the sake of clarity, we think that this type of adjustments should be considered as “other changes in volume”.

### § 12.73 and table 12.1

*“... on the right-hand side of the account for non-financial corporations is an increase in loan liabilities (1).”*

The amount differs from the one in table 12.1.

### § 12.117

*“As explained in ~~chapter VII~~ **paragraph 11.28 (or 12.118)**, ...”*

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