

**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:
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>We have some problems with the Note by the editor. Should it be mentioned chapter 13 there, or chapter 12? In 2nd paragraph of the Note, section D is mentioned but we failed to find any one so labeled with that letter neither in chapter 12 nor in chapter 13.</p> <p>We would recommend to retain the Annex to the chapter 13 with (updated) definitions of assets, because it would be immediately linked to stock data shown in the balance sheet.</p>

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:

If a comprehensive glossary, drawing on the definitions in the text, will be allocated as an annex to chapter 13, nothing substantial will be changed.

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.

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:

Should not be anything said about the relationship between the balance sheet memorandum entries and the entries in the capital account, the financial account, the other changes in the volume of assets account and the revaluation account?

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>