

**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:*

Good to see some discussions on the practical compilation issues, such as PIM, and it would be desirable to have more.
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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:*

It is desirable to have an annex to provide an overview of the definitions of all non-financial and financial assets covered in the System.
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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:*

Since the asset account is not a compulsory account under SNA, it is suggested to mention it in an annex as supplementary information.

It is useful to have the links from the balance sheets of SNA to the PIM (an important compilation methodology of the balance sheets) and the SEEA (a very useful application). In particular, the discussion of SEEA can be further enriched in the chapter.

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 integrated relationship of the balance sheet entries, accumulation and other volume changes under the capital and financial account is a salient feature of SNA. It is noted that the discussions have been simplified in the current draft. It seems desirable to have more elaboration.

### **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>