



United Nations Statistics Division  
New York

Neuchâtel, 1 October 2007

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## **Comments on draft SNA chapters**

### **Chapter 3: Stocks, flows and accounting rules**

#### Definition of an asset

We would like to propose changes to several paragraphs dealing with the definition of an asset in the System.

#### § 3.6

Values are recorded for non-financial assets, both produced and non-produced, and for financial assets and liabilities. The coverage of assets is limited to economic ~~these assets. used in economic activity and that are subject to ownership rights; thus for example, consumer durables and human capital, and also natural resources that are not owned, are excluded.~~

#### B.3 The definition of an economic asset

*Section B.3 should elaborate on the distinctive attributes of economic assets. The text should (i) build on the existing definition (ownership rights vested in resident units, economic benefits accruing to owners of economic assets), and (ii) take into account the relevant AEG recommendations (responsibility for risk, demonstrable value, etc.).*

#### § 3.44

There are some environmental assets excluded from the SNA asset boundary. These are usually of the same type as those within the boundary but do not have the attributes of economic assets. ~~are of no economic value.~~

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