

**Table 8.1 Synoptic presentation of the accounts, balancing items and main aggregates**

	Accounts						Balancing items		Main aggregates		
	Full sequence of accounts for institutional sectors										
Current accounts	I.	Production account	I.	Production account			B.1	Value added	Domestic product (GDP/NDP)		
	II.	Distribution and use of income accounts	II.1.	Primary distribution of income accounts	II.1.1.	Generation of income account	B.2	Operating surplus			
					II.1.2.	Allocation of primary income account	B.3	Mixed income			
					II.1.2.1.	Entrepreneurial income account	B.4	Entrepreneurial income			
					II.1.2.2.	Allocation of other primary income account	B.5	Balance of primary incomes	National income (GNI,NNI)		
			II.2.	Secondary distribution of income account			B.6	Disposable income	National disposable income		
			II.3.	Redistribution of income in kind account			B.7	Adjusted disposable income			
			II.4.	Use of income account	II.4.1.	Use of disposable income account	B.8	Saving	National saving		
	II.4.2.	Use of adjusted disposable income account									
Accumulation accounts	III.	Accumulation accounts	III.1.	Capital account	III.1.1.	Change in net worth due to saving and capital transfers account	B.10.1	Changes in net worth, due to saving and capital transfers			
					III.1.2.	Acquisition of non financial assets account	B.9	Net lending/Net borrowing			
				Financial account			B.9	Net lending/Net borrowing			
				III.3.	Other changes in assets accounts	III.3.1.	Other changes in volume of assets account	B.10.2	Changes in net worth, due to other changes in volume of assets		
					III.3.2.	Revaluation accounts			B.10.3	Changes in net worth, due to nominal holding gains/losses	
					III.3.2.1.	Neutral holding gains/losses	B.10.31	Changes in net worth, due to neutral holding gains/losses			
		III.3.2.2.	Real holding gains/losses	B.10.32	Changes in net worth, due to real holding gains/losses						
Balance sheets	IV.	Balance sheets	IV.1.	Opening balance sheet			B.90	Net worth	National worth		
				IV.2.	Changes in balance sheet	B.10	Changes in net worth, total	Changes in national worth			
				IV.3.	Closing balance sheet	B.90	Net worth	National worth			
Transaction accounts											
0. Goods and services account	0.	Goods and services account									
Rest of the world account (external transactions account)											
Current accounts	V.	Rest of the world account	V.I.	External account of goods and services			B.11	External balance of goods and services	External balance of goods and services		
				V.II.	External account of primary income and current transfers			B.12	Current external balance	Current external balance	
Accumulation accounts	V.III.	External accumulation accounts	V.III.1.	Capital account	V.III.1.1.	Changes in net worth due to saving and capital transfers account	B.10.1	Changes in net worth due to current external balance and capital transfers			
					V.III.1.2.	Acquisition of non financial assets account	B.9	Net lending/Net borrowing			
					V.III.2.	Financial account	B.9	Net lending/Net borrowing	Net lending/Net borrowing		
				V.III.3.	Other changes in assets account	B.10.2	Changes in net worth, due to other changes in volume of assets				
		V.III.3.2.	Revaluation accounts	B.10.3	Changes in net worth, due to nominal holding gains/losses						
Balance sheets	V.IV.	External assets and liabilities account	V.IV.1.	Opening balance sheet			B.90	Net worth	Net external financial position		
				V.IV.2.	Changes in balance sheet	B.10	Changes in net worth				
				V.IV.3.	Closing balance sheet	B.90	Net worth	Net external financial position			